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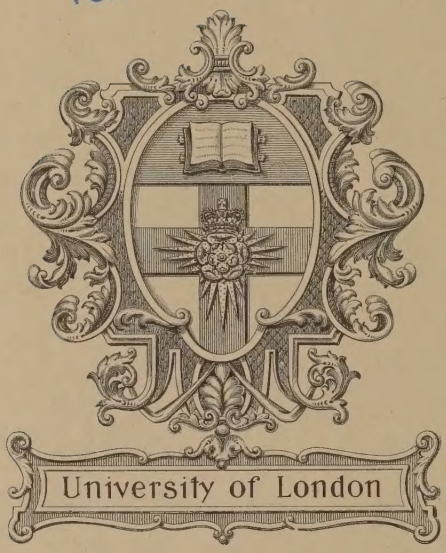

SECOND APPENDIX

TO

REPORTS

RELATIVE TO THE

VALUATIONS FOR POOR RATES,

AND TO THE

REGISTERED ELECTIVE FRANCHISE,

IN IRELAND.

Presented to the House of Commons by Command of Her Majesty.

LONDON:
PRINTED BY WILLIAM CLOWES AND SONS, STAMFORD STREET,
FOR HER MAJESTY'S STATIONERY OFFICE.

1841.

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APPENDIX

TO

SECOND SERIES OF LOCAL REPORTS RELATIVE TO VALUATIONS FOR POOR RATES, AND TO THE REGISTERED ELECTIVE FRANCHISE IN IRELAND.

BANBRIDGE UNION.

Extracts from Minute-book of Board of Guardians.

April 8, 1839.

Resolved,—That the following Committee be appointed to report to the Poor Law Commissioners upon the steps which they consider necessary to be adopted relative to the valuation, and making a rate for the relief of the poor, according to the Act of Parliament, viz. :—

Mr. Hunt.	Mr. Lindsay.
Mr. C. R. Brush.	Mr. Wm. Waugh.
Mr. Scott.	Mr. Wm. R. McGinnis.
Mr. Reilly.	Captain Bowen.

Resolved—That the Committee meet on Monday, the 15th instant, at 11 o'clock, and that Mr. Whyte be chairman of the Committee, and that three members be a quorum.

At a meeting of the Board of Guardians held the 22nd of April, 1839, Nicholas C. Whyte, Esq., in the chair—Present

Thomas Crawford, Esq., *ex officio.*	Mr. John M'Clelland.
John Lindsay, Esq., *ex officio,*	Mr. Andrew M'Clelland.
Francis Charles Beers, Esq., *ex officio.*	Mr. Porter.
Mr. Clibborn.	Mr. Reilly.
Mr. Stoney.	Mr. Hamilton.
Mr. Scott.	Mr. Bell.
Mr. A. M'Clelland.	Mr. O'Hagan.

Resolved,—That the Report of the Rating Committee be received and adopted, and forwarded to the Commissioners as the Report of the Board of Guardians. Report of Valuation Committee.

Report of Rating Committee.—The Committee appointed to inquire and report from time to time upon all matters relating to a rate, have, in proceeding to ascertain "whether any, and what surveys or valuations of hereditaments in the Union, appear to be available and sufficient for the purpose of estimating the net annual value of such hereditaments as are liable to be rated under the Act," considered it their duty, first to ascertain as a preliminary step what are the hereditaments corporeal and incorporeal comprised within the Union, before they could form any opinion as to the existence of surveys, valuations, or estimates thereof; and so far as your Committee can ascertain, these hereditaments, in addition to lands and tenements, consist of tolls arising out of the Newry navigation, the turnpike road, the Bann reservoir, and from the market towns of Banbridge, Dromore, and Tanderagee; and as to all these, your Committee are of opinion that the accounts kept by the respective corporations and proprietors in pursuance of the provisions of the sixty-seventh section of the Poor Law Act, will be sufficient to enable your Board to estimate the net annual value so as to make a rate thereon. With respect to lands and tenements, and the rent and tithe arising therefrom, your Committee are of opinion that the Ordnance Survey will be available, and amply sufficient, for the purpose of ascertaining the bounds and contents of the Union, and the different sub-denominations thereof, parishes, electoral divisions, and townlands, and, together with it, the town-land applotment for the collection of the county cess may be made available for the purpose of ascertaining the quantity in the occupation of each individual.

Previous surveys and valuations.

Ordnance survey.

County cess applotment.

As to a valuation, your Committee fear there does not exist any sufficient to answer the purpose, but are of opinion the valuation made in pursuance of the 6th and 7th Will. IV. cap. 84, commonly called "Griffith's," combined with the books of Tithe Composition Valuation, as lodged with the incumbents of their respective parishes, may be made available to make a fair and equitable rate in the first instance, if properly digested, revised, and corrected by skilful and professional persons; and to these may be called in aid the valuations of the towns of Banbridge, Tanderagee, and Dromore for the purpose of local taxation, under the 9 Geo. IV. cap. 92.

Griffith's valuation.

Tithe composition.

Town valuations.

(Signed) MANDEVILLE.

May 6, 1839.

Present 5 *ex officio* and 13 elected guardians.

Resolved,—That the Valuation Committee be instructed to obtain copies of all valuations which they consider may be made in any degree available, and such other information as they consider desirable and attainable for the purpose of assisting in making a valuation of the property within the Union, in accordance with the Act of Parliament; and having obtained these that they be instructed to call in the assistance of such professional valuators as they consider necessary to enable them to report to the Board, upon the best and most economical mode of perfecting a fair valuation upon which to make the rate for the relief of the poor.

Valuation Committee.

Professional assistance.

May 20, 1839.

Present 3 *ex officio* and 12 elected guardians.

A letter from the clerk to the clergymen of the several parishes in the Union was read, and

replies from all save three; some offering to produce the books, and others declining to do so, principally upon the grounds of the books being the property of the parish.

Resolved,—That the guardians of the several electoral divisions of the Union be requested before Monday, the 3rd June, to furnish the names of such valuators as they think are fit and proper persons to assist the Board of Guardians in making a valuation of the property in the Union, and the lowest charge per day at which each valuator would afford such assistance as might be required of him.

Resolved,—That when these names of the valuators be received by the Valuation Committee, they fix upon such as they think best calculated to perform the duty subject to the consent of the Commissioners, to whom the clerk is to send the proposal, as recommended by the Commissioners.

June 3, 1839.

Present 7 *ex officio* and 18 elected guardians.

Letters to bodies corporate.

Resolved,—That the clerk be instructed to notice every body corporate, and every company of proprietors, and joint stock company associated by authority of Parliament, or by royal charter, or by letters-patent, referring them to the sixty-seventh section of the Poor Law Act, which requires the proprietors who shall be entitled to any tolls or profits from or on account of the use of any canal navigation, railway, right of way, or other easement, to cause to be kept accounts showing the gross amount of the monthly receipts in respect of such tolls and profits received in every year from and after the passing of the said Act, and also the amount of the expenditure in every such year, as the guardians of the poor are fully authorised to inspect the same during the months of October and April in every year.

Resolved,—That in the opinion of this Board Mr. Griffith's valuation should be adhered to as a basis for a new valuation, as relates to all property valued by him; and that an advertisement be inserted, inviting offers from valuators for the completion of the valuation, according to the Act.

Advertisement for valuators.

One valuator for entire Union.

Resolved,—That in the opinion of this Board one valuator only ought to be appointed to complete and be responsible for the completion of the valuation of the whole Union, allowing to such valuator such assistance as he may require, subject to the approval of the Board of Guardians.

Resolved,—That the following advertisement be inserted :—

Copy of advertisement.

To VALUATORS,—The Board of Guardians of the Banbridge Union desire to obtain the services of a competent valuator to complete the valuation of all property within the Union, according to the Act of Parliament for the Relief of the Poor. The Board of Guardians have resolved to adopt Mr. Griffiths' valuation of all property valued by him; and the valuator will be held responsible for the equal valuation of the whole, but he will be allowed to have such assistant valuators at his own expense, as he may require, subject to the approbation of the Board. The person offering must state the sum per day, the sum per acre, and a gross sum at which he is willing to undertake the work. The valuation should be completed by March next; and the person engaging will be required to find sureties in the amount of the contract. The Union contains about 100,000 acres.

June 17, 1839.

Remuneration to valuator 2*l.* per 1000 acres.

Resolved,—That Mr. Wilson be the person chosen as valuator, subject to the approbation of the Poor Law Commissioners, at the sum of 2*l.* per thousand acres.

July 29, 1839.

Present 3 *ex officio* and 5 elected guardians; valuator's securities executed.

Instructions to valuator.

Ordered,—That the valuator, Mr. Wilson, be instructed to proceed upon the valuation forthwith, and that he be directed to adhere to Mr. Griffith's County Valuation, for the land valued by him; and that he be directed to add one-third to the value of all houses valued by Mr. Griffith, and to value all other houses on the same principle and in like proportions.

August 12, 1839.

Present 1 *ex officio* and 9 elected guardians.

Resolved,—That it is the opinion of this Board that it is the meaning and intention of the Board in the resolution of the last meeting, relative to the valuation, that Mr. Wilson is to restore the one-third to Mr. Griffith's original valuation of the houses; and that the remainder of the houses be valued on the same principle, and that Mr. Wilson be instructed accordingly.

Of the guardians present at the passing of the foregoing resolution, three only were present at the passing of the resolution of the 29th July, 1839.

April 20, 1840.

Present 5 *ex officio*, and 21 elected guardians.

Valuation Committee.

Resolved,—That the following gentlemen be appointed to assist the valuator; to superintend the progress of the valuation, and to report thereon from time to time, as to them appears necessary; and they are recommended by the Board to call upon the valuator to deliver in his valuation by electoral divisions in a complete form, so that the valuation of each division may be examined by the Committee; the clerk to give notice to the guardian or guardians of each division, in order that they may attend the revision of the valuation of their respective electorial districts as they are examined, viz.

Mr. E. Hill Trevor.	Mr. Massey.
Mr. Crawford.	Mr. Abraham M'Clelland.
Mr. Harrison.	Mr. Hunt.
Mr. John Lindsay.	

With the Chairman, Vice-chairman, and Deputy Vice-chairman.

Instructions to valuator.

Resolved unanimously,—That the valuator be instructed to proceed with the valuation upon his own judgment and responsibility, adhering to the Government valuation as far as he is

able; but in every case making the valuation in such a manner as to be able to uphold the same in every particular in Court in case of appeal.

Resolved,—That the valuator be instructed to deliver in the valuation by electoral divisions, as fast as he can complete the same, in order that they may be examined by the Valuation Committee.

August 10, 1840.

Present 3 *ex officio*, and 8 elected guardians.

Mr. Wilson, the valuator, being in attendance at the meeting, and having submitted his valuation for the following electoral divisions, viz. Annaclone, Balloolymore, Garvaghy, Tirkelly, and Ballybrick,

Resolved,—That as far as the guardians are at present aware the valuations are satisfactory, but that as trifling errors will doubtless require correction, a time be fixed when the valuation is complete, for the guardians and the valuator to attend in each electoral division, to receive any objections which appear necessary, and to revise the valuation; full notice of such times and places to be given beforehand.

Valuation declared satisfactory, as far as it had gone.

Mode of revision.

October 12, 1840.

Present, 29 elected guardians.

Resolved,—That the names of John Walsh, F. C. Beers, and George W. Porter, Esqrs., be added to the Valuation Committee.

That the Valuation Committee meet for the purpose of examining the valuation as delivered in by the valuator.

November 2, 1840.

Present, 5 *ex officio* and 19 elected guardians.

Resolved,—That the following gentlemen be a committee to examine the valuation, as delivered in by Mr. Wilson, and that they call the attention of the valuator to any apparent error or discrepancy which appears to exist in it, with the view of his examining and reconsidering such portions of the valuation as the Committee consider to be necessary, before laying it open for public inspection, according to the 69th section of the Act, five to be a quorum; viz., Messrs. Harden, Beers, Patton, Loftie, Adams, John Lindsay, Welsh, Porter, D. Lindsay, Waugh, Massey, Hamilton, A. M'Clelland, John Milligan, Arbuthnot.

Committee of Revision.

Resolved,—That the clerk be instructed to make out a copy of the valuation of the several electoral divisions, as delivered by Mr. Wilson for the use of the guardians.

December 14, 1840.

Present, 4 *ex officio* and 23 elected guardians.

The valuator having this day brought forward his valuation, and the clerk having copied it, and many complaints having been made of errors and omissions,

Resolved,—That the valuation cannot be received in its present state, and that in order to correct the valuation, the valuator, Mr. Wilson, be required to attend at such times and at such places as may be convenient before the next meeting of the guardians, when the guardians and other persons interested may attend and bring forward their objections, and state any errors within their own knowledge, in order that they may be corrected as far as circumstances may warrant. The valuator is to give four days notice to the clerk and to the guardians of the respective divisions, of the day and place at which he will attend in each division for the purpose; so that in every case the guardians and other gentlemen may attend, and assist in the examination. The *ex officio* guardians, and the elective guardians of the respective electoral divisions, to form a Board, before whom the objections shall be made. No guardian to sit on his own individual case.

Valuation revised.

The valuator having, in the valuation of houses, taken Mr. Griffith's Government valuation as a basis, and having added 50 per cent. to the said Government valuation,

Valuation of houses.

Moved by Mr. Harrison, seconded by Mr. Cromie:—

Resolved,—That the addition of 50 per cent. appears to this Board more than is warranted by the Act of Parliament, considering the expenses of repairs and insurance; and that in the correction of the valuation, it be an instruction to the valuator that the addition of 25 per cent. on the Government valuation be added instead of 50 per cent., as it now stands, so far as the same can be made applicable under the 54th section of the Act of Parliament, which imperatively fixes the actual fair letting value as the estimate to be made where the tenant does repairs.

Motion to reduce valuation of houses.

Amendment moved by James Harden, seconded by W. Adams:—

That no general instructions be given to the valuator in regard to houses, but that each complaint be decided by the Board upon its general merits, under the former resolution relative to the correction of the valuation.

Negatived.

Whereupon the original resolution was lost, and the above amendment carried.

January 11, 1841.

Present, 3 *ex officio* and 15 elected guardians.

The valuator attended the meeting of guardians this day, and stated that he had attended according to the instructions of the Board in several of the electoral divisions of the Union, for the purpose of correcting the valuation, and it appearing to this Board that such meetings had been attended with considerable advantage, and had been satisfactory to guardians and ratepayers interested, it is ordered that the valuator be instructed to continue his progress throughout the Union in the same way as speedily as possible; and it is requested that the guardians of the several Unions report to the meeting of guardians the result of their respective meetings in the divisions, so that the valuation may be completed and a rate made thereon at the earliest possible period, and the valuation is expected to be brought complete and perfect to the next meeting.

APPENDIX.

Banbridge.

On the 22nd February, 1841, the valuator delivered in his valuation, and a resolution was passed of the intention of the guardians to make a rate, and that the valuation was to lie for inspection from the 25th February to the 20th day of March, both days inclusive.

Evidence.

Mr. Wilson, Valuator.

Mr. JOHN WILSON, valuator.

His previous experience.

Has been engaged in valuing land and farming since 1833. Valued several parishes; two in this Union under the Composition Act. Valued the estate of Marcus Synnot, Esq., last year; that lies in the Newry Union.

Holds between 50 and 60 acres of land within this Union, under Lord Downshire.

The only instructions given to him by the Board on commencing his valuation, were the resolutions of the 29th July, 1839 and 12th August, 1839.

Documents furnished.

They furnished him with the tithe applotments wherever they obtained them, but merely the acreable contents; they refused to allow the values to be given.

The county cess is now levied by Griffith's valuation, whenever competent persons have been found to applot the amount charged on each townland upon the several tenant's properties. Got the ordnance maps, but the red lines were not marked on them. Got a copy of "Griffith's Valuation," and his "Instructions to Valuators," and acted principally upon them in his valuation, because they accorded with his own ideas.

Got from the landlords in some cases the acreable contents, but not the rent paid; is unable to state the exact number from whom that was got; thinks in about one half the instances.

Use made of Griffith's valuation.

In ascertaining the contents was guided by Griffith's valuation as near as he could approach, but sometimes the landlords' rentals did not correspond with it; when the latter were near Griffith's valuation he let it stand; the landlord's returns are generally more correct. When there was any serious difference, endeavoured to find out where the land was, and charged the occupiers accordingly. Was guided by Griffith's valuation in the description of the different qualities of soil; took the qualities of the soil from that and his own observation; sometimes differed from it, and acted on his own opinion where there was a difference; was not guided by Griffith's valuation in estimating the value but used it as a test; made his assistants state their reasons for differing from Griffith's valuation when they did so. In valuing houses in towns referred principally to Griffith's valuation. In every instance compared his valuation of each townland with Griffith's valuation, but made a distinct estimate of the value of each tenement in the townland without reference to Griffith's. When there was a difference, examined both carefully to find out the cause of the difference. In most cases his estimate differed from Griffith's, because he valued no houses under 5*l*. The addition of those tenements to Griffith's valuation would bring the two nearly to a level.

As a test, not as a guide.

Result, why different from Griffith's.

Inquired as to rent. Small proprietors.

Generally inquired as to the rent; in cases of recent lettings marked the answers in his field-books. Was not guided by the rent paid, because where land is let by small proprietors it is generally let for more than the reasonable value.

Assistants.

Employed three assistants; either himself or one of his assistants inspected each tenement. The assistants were John M'Krink, William M'Gill; the third, Patrick Little, did very little for him when he was dismissed; was assisted also by his son. The assistants were surveyors, but had no experience in valuing land before. Took them with him for about a month each, and instructed them in his mode of valuing. Took their field notes, and either walked or rode over certain portions of their work; took in fact a general view of it by riding or walking through all the townlands and considered whether their value was correct or not. Instructed them to affix certain marks in their field-books to each tenement, denoting the qualities of the soil; whenever they differed from Griffith's statement of qualities they were desired to state their reasons for so doing; witness then selected certain portions of each townland, and examined the correctness of their judgment. Seldom differed from them; when he did, altered the valuation accordingly. They judged of the qualities of the soil merely by walking over the farm.

Mode of valuation.

Inquired on the premises the name of the owner, and put down that name in the book; sometimes the occupiers would not tell the name, but in general they gave the information, and their information was correct.

Prices of produce considered.

Mode of calculation.

In valuing, considered what rent the farm should fairly be let for, considering the prices of produce for the last five or six years. Generally considered that a farm well tilled should have one-fifth in pasture, one-fifth in green crops, one-fifth in white crop, one-fifth in oats, one-fifth either in hay or clover. Considered how much each farm would produce tilled in that way. Formed an actual numerical calculation of the produce of each farm. Considered the value of the produce according to the average prices for the last five years. Considered the cost of raising the produce.

1. The value of the seed.—2. The labour.—3. County cess and tithe.

Allowed landlord one-fourth for rent, which he set down as the net value.

Allowed three-fourths of the gross produce to the farmer to pay those expenses, and remunerate himself, and the remaining one-fourth to the landlord as rent, and the one-fourth allowed to the landlord constituted the net value of the farm. In that statement refers merely to land occupied by farmers. Where there were valuable houses that would set high, valued accordingly.

Large and small farms.

Small tenements, how valued.

Valuation frequently equal to actual rent paid, but always less than rack rent.

Definition of rack rent.

Generally applied the same standard to large and small farms, but in some cases it was inapplicable, that is, where the holdings were very small, and houses had been built on them, in which cases the entire would set for more than the value of the land. It could be applied generally in all farms containing from six Irish acres upwards. Valued the small tenements at what would be a reasonable rent according to the course of the country.

In many cases his estimate of the value coincided with the rent actually paid, that is, where the land was the property of noblemen and large landed proprietors. In every instance his

estimate was less than the "rack-rent." Understands by "rack-rent," rent over what a tenant is able to pay and live comfortably, and meet his landlord upon the gale day with the rent. Means by living comfortably that the tenant should have good food and clothing, and support his family. Very often in the small farms of from five or six Irish acres down, the tenants do not eat meat once in three weeks.

Poverty of small farmers.

Twenty Irish acres are considered a good sized farm, and the generality of farms in his country are smaller. A tenant holding such a farm at a reasonable rent in this country, would feed himself and family upon stirabout and milk in the morning, with sometimes fish and sometimes meat for dinner; the third meal is generally potatoes and milk; sometimes they drink tea. Any rent that would not allow a tenant to live in that manner, out of twenty acres of good land, he would consider a rack-rent. Competition for land is great; and a higher rent could be obtained than he valued the land at. The tenants would continue to pay it by denying themselves the comforts specified above, rather than want the land.

Farms generally under 20 acres. Mode of life. Great competition for land. High rents, how paid.

In most cases the owners could get 27*s.* or 28*s.* for the best land in this neighbourhood. many instances the tenants have continued to pay it, but with great exertions.

Rent of best land.

Was furnished with the Commissioners' circulars on valuation and rating.

Thinks the test prescribed by them was what the land would let for reasonably between man and man, but not the rack-rent.

Formed a distinct estimate of the value of house and land and entered them in his field notes, but made no separate estimate in the rate-book. Valued farm-houses principally on Griffith's principle, but made a separate estimate himself independent of Griffith's valuation. The resolution of the Board directed him to value all houses upon Griffith's principle, adding one-third. Understood by that that he was to add 50*l.* per cent. of Griffith's valuation, but the Board thought differently for a time, but after about six months they coincided in his view. Proceeded upon that principle in valuing all houses. The Board then found that was too high, and they then framed a new resolution on the 14th December, 1840, leaving him to his own discretion. He proceeded upon the same principle all through the Union, because any alteration would have rendered a new valuation necessary. Found when the entire was finished, that his estimate of the entire Union was too high, because, adding the value of the houses obtained in that way to the value of the land, it brought the value of the entire tenement above the reasonable letting value, and he then reduced the entire by 10*l.* per cent. both in houses and lands; and his reason for reducing the value in houses in towns was that that species of property has decreased in value, on account of the reduction in trade. The common tenure here in recent lettings on Lord Downshire's estate is for one life. Cannot tell what proportion of the tenements in the Union are held by lease. In recent lettings leases are seldom granted; gentlemen are not willing to lease their estates until they see how the Poor Law will operate.

House and land valued distinctly. Followed Griffith's principle, but with modification. Valuation of houses. Found his valuation too high. Reduced it 10 per cent. Leases now seldom granted. Reason for that.

The county cess is about 13*d.* per pound in this barony (Upper Iveagh); this is the cheapest barony in the county.

County cess 13*d.* per 1*l.*

The tithe varies very much, from 1*s.* to 2*s.* per Irish acre; and valued independently of tithes and ministers' money, that is, the land should be worth the net value and the tithe beside. The contents are estimated by the English acre in the rate-book.

Tithe 1*s.* to 2*s.* per Irish acre.

Filled up the columns "Landlords' and Tenants' Rates," in this Union, at 1*s.* in the pound, which he divided equally between them. "Landlords' Taxes" are blank; there are none such. The column, "Tenants' Taxes," was filled up with the county cess, calculated at 10*l.* per cent. on the net value. "Landlords' Repairs and Insurance" is generally blank, in not one case in fifty is there any such thing. "Tenants' Repairs and Insurance" was filled up with 5*l.* per cent. on the net value. "Landlords' other Expenses" was also blank. "Tenants' other Expenses" was also blank. The gross value was obtained by adding those amounts to the amount of the net.

Columns in rate-book—how filled. Gross value how obtained.

The Board did not alter his valuation. The Valuation Committee never met but once, but he laid the valuation of each electoral division before the Board. Some members of the Board disapproved of it; they were principally tenants. They considered it too high; their own resolution respecting Griffith's valuation was principally the cause of it. Even after the reduction some still grumble at it as too high, but the majority of the Board approve of the valuation as it stands. Cannot say in general whether the landlords not on the Board are satisfied with it; some have expressed their satisfaction with it, but cannot speak as to the rest. A portion of the tenants are dissatisfied with it as being too high, that is, those who were valued low by Mr. Griffith.

Valuation grumbled at, but approved by a majority of the guardians.

The valuation has been adopted by the Board, and is now lying for the inspection of the rate-payers.

Did not ascertain the rent in more than two or three instances in each townland, and sometimes not in any one instance. Ascertained them from the occupiers, and their returns cannot be depended on.

From his general knowledge of the country can tell what are the rents paid on almost every townland in the Union, and what the land in each would be let for if out of lease.

Attended in pursuance of the resolution of the 14th December, 1840, at the meetings held. Two meetings were held in Dromore for Keagh, Dromore, and Quilley; two in Banbridge for Magherally, Tullylish, and Banbridge; two in Annaclone for Annaclone; one in Ballyloolymore for Ballyloolymore; one in Garvaghy for Garvaghy; one in Dromara for Crossgar and Artanagh; two in Tanderagee for Tanderagee, Ballyshiel, Mullabrack, and Mullahead; two in Glaskermore for Glaskermore; three in Ballybrick and Terkelly for those divisions; one in Scarvagh.

Meetings for revision.

At those meetings the guardians were to furnish correct lists of the occupiers in each townland, and the contents of each holding. In all the electoral divisions but three, Ballyward,

Valuation objected to as too high.

Moneyslane, and Leitrim, the guardians attended, and corrected any error in quantity or comparative value. There were a good many objections as to value, on the ground of the value being too high. The guardians referred the objections to the valuator, recommending him to revise it when they thought it reasonable; those were very few; all the others were disallowed. Those which the guardians recommended him to revise were reconsidered. There were only three instances in which he altered his original estimate.

In the three divisions mentioned before, four meetings were held; at the first none of the guardians attended; at the second one guardian attended; at the third and fourth none attended. At those meetings they went over the contents of some of the holdings, but no objections as to value were gone into, on account of the non-attendance of the guardians. Those are mountainous districts; no surveys exist, and it is impossible to ascertain the contents exactly.

Valuation complained of by occupiers; otherwise satisfactory.

The occupiers complain of the valuation because the lands were valued lower by Griffith; but they have not sent in any objections since the books were open for inspection. They intend to appeal. In the rest of the Union there is general satisfaction with the valuation.

Mr. M'Clelland, Guardian.

Mr. ABRAHAM M'CLELLAND, Guardian for Annaclone,

Was member of Committee of Valuation and Rating. Mr. Wilson furnished the committee with the valuation of the different divisions as they were completed, and they took a copy of each division. They then called meetings of the rate-payers in each electoral division for correcting mistakes in quantities and values. Held two meetings in his division; the meetings were numerously attended; many objections were made, both as to contents and value. The errors in the contents were corrected.

Objections to valuation of small holdings.

The most numerous objections were against the valuations of the small holdings, which were valued higher than the large ones, because the houses on small farms are generally as good as on the larger; and a separate estimate having been made of the value of the houses, the addition of that to the value of the smaller farms raised them beyond the level of the larger farms. Witness thought the valuator wrong in making a separate estimate.

Board considered town houses to be over valued. Valuation reduced 10 per cent.

The resolution of the Board respecting the valuation of the houses was not intended by some of the members to apply to all houses, but only to houses in towns. Except the correction of mistakes the only alteration was the reduction of 10*l.* per cent.

N. C. Whyte, Esq., Chairman of Board of Guardians.

NICHOLAS C. WHYTE, Esq., Chairman of the Board of Guardians.

Is acquainted with the value of land. Was not a member of the Valuation Committee. The intention of the Board in the resolutions of the 9th July and 12th August, was, that the valuator should adopt Griffith's valuation of the land.

Valuation too high.

The valuation when first given in they were obliged to return as inaccurate. They considered the valuation too high, both landlords and tenants; and there were many mistakes in consequence of the valuator leaving the work to his assistants. The time for completing the valuation was then extended, and he altered it: supposes it was then the reduction of 10*l.* per cent. was made.

Valuation not yet finally adopted.

The valuation has not been finally adopted by the Board yet. There are a great many complaints still against it as being too high, and thinks they will have a great deal of trouble before a rate can be struck. The resolution of the 10th August, 1840, was before the entire valuation was submitted. The appointment of the committee, 2nd November, 1840, was in consequence of the errors in the valuation. The committee found the valuation so incorrect that they returned it altogether to the valuator. The Board or the committeee have not interfered with it.

Valuation not above letting value.

Looked at the valuation of his own neighbourhood, which he did not complain of; but many of his tenants are complaining, residing on different other townlands. Some of the landlords think it still too high, but none that are known of think it too low. Does not think it higher than the letting value. There is no difference of opinion between the landlords and tenants, as a body, about it.

Average price of land 25*s.* to 30*s.* per acre.

On Monday next the valuation will be brought before the Board. Anticipates a great many objections on the ground of over value. The average price of land is from 25*s.* to 30*s.* per acre; the townland of Greenan is let at 3*l.* 3*s.*, and no rents are better paid.

VALUATION of £10. COUNTY ELECTORS (registered 1833 to 1840), so far as ascertained.

NTY ARMAGH. BANBRIDGE UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book.			Net Annual Value as in Rate Book.			Observations.
				A.	R.	P.	£.	s.	d.	
Hugh Christie	1840	Land	Shancrucken	12	0	20	10	0	0	
Daniel Gorman	,,	House and land	Moyrorkun	11	1	4	10	15	0	
Thomas Kirkland	,,	Ditto	Ditto	10	1	0	10	0	0	
James Latimer	,,	Ditto	Marleycoo	9	1	39	8	10	0	
Alexander M'Culley	,,	Ditto	Derrihorra	17	0	10	14	10	0	
Robert M'Culla	,,	Ditto	Ditto	24	2	10	23	10	0	
Alexander M'Fadder	,,	Ditto	Shancrucken	9	1	10	10	0	0	
James M'Clelland	,,	Ditto	Marleycoobeg	13	1	25	13	0	0	
O'Hara Shepherd	,,	Ditto	Shancrucken	23	2	35	21	10	0	
John Bell	1839	Ditto	Moyrorkun	29	2	36	33	15	0	
Robert Boyd	,,	Ditto	Marleycoobeg	46	0	10	68	0	0	
Bernard Kenney	,,	Ditto	Moyrorkun	15	3	20	15	10	0	
Robert Kirkland	,,	Ditto	Ditto	24	1	15	22	5	0	
Joseph Morgan	,,	Ditto	Ditto	13	1	12	12	10	3	
Thomas Small	1836	Ditto	Ditto	20	0	0	19	0	0	
William Crawford	1837	Ditto	Mullahead	9	0	30	10	15	0	He is registered by the Clerk of the Peace's list out of Tullyhugh, but he is not rated in it.
John Finn	,,	Ditto	Lisburn	5	3	36	4	10	0	
Richard Greenaway	,,	Ditto	Cargans	16	2	13	14	0	0	
Joseph Pedloe	,,	Ditto	Ditto	6	1	35	8	10	0	
John Redpath	,,	Ditto	Ditto	11	2	14	11	10	0	
William Boyce	1836	Ditto	Drummuggle	13	1	28	15	0	0	
John Langtry	,,	Land	Muveniaculler	10	1	24	12	0	0	
James Purdy	,,	House and land	Ditto	9	3	20	9	0	0	
Robert Francis	1835	Ditto	Mullahead	16	1	0	20	0	0	
John Redpath	,,	Ditto	Mullaglass	9	2	9	11	10	0	
Patrick M'Connel	,,	House and garden	Tanderagee	0	2	30	22	10	0	
Bernard Shannon	1833	House and land	Tullymacan	20	0	19	18	15	0	
Owen M'Neal	1839	Ditto	Tamnaghmore	43	0	0	44	0	0	
Alexander M'Clean	,,	Ditto	Cloghoge	19	0	18	21	0	0	
Culla M'Almden	,,		Ditto	15	2	37	15	10	0	
John Neil	,,	House and land	Mullahead	2	1	0	4	0	0	
Same	,,	House	Ditto				1	10	0	
Thomas Overend	,,	House and land	Cargans	14	1	23	16	0	0	
George W. Pattor	,,	House and garden	Tanderagee	0	2	3	26	15	0	
John Purdy, sen.	,,	House and land	Cerlust	13	2	26	14	10	0	
Hugh Purdy	,,	Land	Ditto	9	0	17	7	15	0	Registered out of another place in addition to this.
John Purdy, jun.	,,	Ditto	Ditto	9	2	16	13	5	0	
Richard Pat Quin	,,	House and land	Tamnaghvetter	11	2	0	14	0	0	
Charles Rice	,,	Ditto	Cloghoy	18	2	23	19	0	0	
James Rowley	,,	Land	Tanderagee	6	3	0	7	0	0	
Same	,,	House & 2 gardens	Ditto	0	1	30	22	15	0	
Robert Stewart	,,	House and land	Tullymacan	29	1	32	25	0	0	
David Stratten	,,	Ditto	Tanderagee	8	3	0	10	5	0	
Hugh Skeffington	,,	House and garden	Ditto	0	0	29	22	10	0	
Thomas Smyth	,,	House and land	Cargans	58	3	19	53	0	0	
George Whaley	,,	Ditto	Tullyhugh	3	2	20	5	10	0	
Thomas Wright	,,	Ditto	Brackugh	26	0	0	27	0	0	
Henry Wright	,,	Ditto	Ballylisk	32	1	0	33	0	0	
George Woolsey	———	Ditto	Tamnaghvetter	11	3	30	13	0	0	
Alexander Cummins	1837	Ditto	Mullahead	7	0	0	6	10	0	
Nicholas Grant	1839	Ditto	Mullaglass	18	3	37	19	5	0	
Robert Hawthorne	,,	House and garden	Tanderagee	0	0	26	13	15	0	In rate-book Rev. R. Hauther.
William Harvey	,,	House and land	Tullyhugh	28	1	5	27	10	0	
George Hutchinson	,,	Ditto	Ballymore	10	0	0	11	15	0	
John Hutchinson	,,	Ditto	Ditto	21	0	0	23	10	0	
Thomas Harvey	,,	Ditto	Mullaglass	38	2	29	33	0	0	
Thomas Hall	,,	Ditto	Corlust	11	0	20	12	0	0	
John Irwin	,,	Ditto	Ditto	15	1	31	17	0	0	
James Kenkade	,,	House and garden	Ballymore	0	0	36	20	15	0	
Samuel Mason	,,	House and land	Cloghog	19	3	18	18	10	0	
Jerry Mains	,,	House and garden	Tanderagee	0	0	24	46	0	0	
Robert Matthews	,,	Ditto	Ditto	0	0	32	13	5	0	
Same	,,	Ditto	Ditto	0	0	10	13	0	0	
Edward Magennis	,,	House and land	Ballymore	20	0	20	22	0	0	
Charles Magennis	,,	Ditto	Ditto	16	0	20	18	0	0	
Thomas Mains	,,	Ditto	Ditto	24	2	0	27	10	0	
James Magennis	,,	Ditto	Mullahead	28	0	0	28	10	0	
Henry Matthews	,,	Ditto	Ditto	9	1	20	10	0	0	He is registered out of Cargans also.
Andrew Moone	,,	Ditto	Shamglish	17	1	8	18	5	0	
George Marks	,,	Ditto	Clare	16	0	32	15	5	0	
James Maxwell	,,	Ditto	Ditto	22	0	30	20	0	0	
John M'Grath	,,	Ditto	Tamnaghvetter	20	1	14	18	10	0	
Robert M'Mahon	,,	Ditto	Clare	36	0	0	39	0	0	
Samuel M'Allen	,,	House and garden	Tanderagee	0	0	10	16	5	0	
John Alexander	,,	House and land	Corlust	23	2	26	23	5	0	
Samuel Adams	,,	Ditto	Ballynisk	26	2	33	31	0	0	
William Adams, jun.	,,	Ditto	Brackugh	131	0	10	137	0	0	
John Adams	,,	Ditto	Ditto	34	0	30	38	10	0	
James Bell	,,	Ditto	Shaneglish	27	0	0	26	0	0	
John Blacker	,,	Ditto	Mullahead	65	3	35	61	10	0	
Robert Bennett	,,	Ditto	Cargans	13	0	2	14	10	0	In rate-book Robert Burnet.
Henry Campbell	,,	Ditto	Cloghoge	25	0	37	21	10	0	
John Carrick	,,	House	Tanderagee				16	0	0	
Same	,,	House and garden	Ditto	0	0	30	15	0	0	
George Craig	,,	House and land	Ditto	15	2	0	17	0	0	
John Creery	,,	Mills, houses, and land.	Tullyhugh	24	0	0	154	5	0	
James Caldwell	,,	House and land	Tamnavetton	13	0	0	16	10	0	
Moses Cornwall	,,	Ditto	Ballymore	10	0	0	12	5	0	
John Cornwall	,,	Ditto	Ditto	10	0	0	12	0	0	In rate-book Moses Corner.
Edward Cornwall	,,	Ditto	Ditto	10	0	0	12	10	0	In rate-book John Corner.
Henry Dickson, jun.	,,	Ditto	Clare	11	2	23	10	15	0	In rate-book Edward Corner.

Valuation of £10 County Electors (registered 1833 to 1840), so far as ascertained—*concluded.*

COUNTY ARMAGH. BANBRIDGE UNION

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
Lower Orior.	Robert Davidson	1839	House and land	Cornascribe	13 1 0	15 10 0	
	Joseph Foster	,,	Ditto	Ballyargen	59 3 0	52 0 0	
	James Fearon	,,	Ditto	Cernascribe	22 0 0	22 0 0	
	Joseph Gills	,,	House and garden	Ballymore	0 0 24	35 10 0	In rate-book Jose Gillis.
	Moses Greer	,,	House and land	Corlust	15 0 27	14 15 0	
	William Gillespie, jun.	,,	Ditto	Lisavague	12 0 25	13 5 0	
	William Adams	1840	Ditto	Ballylisk	15 1 24	21 10 0	
	James Acheson	,,	Land	Cargans	13 1 24	12 5 0	
	Christy Bennet	,,	House and land	Tullyhugh	14 3 37	13 0 0	
	James Davidson	,,	Ditto	Ditto	10 2 10	11 5 0	
	Thomas Dermott	,,	Ditto	Brackagh	21 3 0	23 0 0	
	William Ferris	,,	House and garden	Tanderagee	0 2 30	17 0 0	
	John Gready	,,	House and land	Ballymore	11 2 0	13 0 0	
	John Gilmore	,,	Ditto	Ballylisk	16 0 0	17 0 0	
	John Gillespie	,,	Ditto	Lisavague	8 0 20	9 10 0	
	William Gough	,,	Ditto	Brackagh	17 0 30	18 0 0	
	James Henry	,,	Ditto	Corlust	23 0 16	22 0 0	
	John Hodgins	,,	Ditto	Tullyhugh	12 3 30	14 5 0	
	William Hale	,,	Ditto	Lisburn	11 0 0	10 0 0	
	Hugh Muldragh	,,	Ditto	Corlust	14 0 25	14 0 0	
	Samuel M'Intyre	,,	Ditto	Mullahead	14 3 34	17 10 0	In rate-book Sam M'Ateer.
	John M'Calleen	,,	Ditto	Lisavague	26 0 0	27 10 0	
	Thomas Olmer	,,	Ditto	Ballylisk	12 0 0	13 10 0	
	Edward Pedloe	,,	Ditto	Ditto	10 0 36	12 10 0	
	Charles Thompson	,,	Ditto	Cloghoge	12 3 18	12 10 0	
	William Whitten	,,	Ditto	Tullyhugh	17 0 10	18 15 0	
	John Watson	,,	Ditto	Cornascreeb	22 3 22	25 10 0	In rate-book John a James Watson.
	John Wilson	,,	Ditto	Ballylisk	30 2 28	35 0 0	

VALUATION of £10 COUNTY ELECTORS (registered 1833 to 1840), so far as ascertained.

COUNTY DOWN. BANBRIDGE UNION

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
Lower Iveagh.	Thomas Arnold	January, 1840		Greentin	61 0 4	18 10 0	
	John Arnold	,,		Ditto	7 3 2 18 3 30	6 5 0 19 0 0	This person appears be rated in respect two tenements.
	Charles Arbuthnot	July, 1840		Ditto	35 2 21	37 0 0	
	John Barrow	January, 1840		Lisnaward	29 2 20	24 10 0	In rate-book call
	William Barrow	,,		Ditto	22 0 0	29 10 0	Ditto. [Barr
	John Bell	January, 1840		Kinallon	8 0 16 5 2 27 22 1 36	16 0 0 5 10 0 20 15 0	In the rate-book he called William Be
	John Bell	June, 1840		Aughnaskeagh	48 1 22	51 10 0	
	William Cawden	January, 1840	House and land	Grenoge	45 0 10	43 0 0	
	Hugh Dunbar	,,	Ditto	Drumnagally	21 2 19	80 0 0	
	John Dickson	June, 1840	Ditto	Lisnaward	41 1 4	34 5 0	
	James Flack	January, 1840	Ditto	Kilsorrell	15 0 0	14 5 0	
	William Finlay	,,	Ditto	Ballykeel	19 2 12	20 0 0	
	Robert Hillas	June, 1840	Ditto	Edenordinary	63 0 25	55 0 0	
	John Hamilton	,,	Ditto	Multafarnaghan	22 3 9	19 15 0	
	Robert Johnston	January, 1840	Ditto	Edenordinary	27 0 0	25 5 0	
	Paul Jones	,,	Ditto	Tullandoney	32 0 31	31 0 0	
	William Kelly	,,	Ditto	Ditto	66 2 17	64 0 0	
	James Mitchell	,,	Ditto	Lisnaward	32 0 20	30 0 0	
	Jonathan Mitchell	,,	Ditto	Ditto	39 3 0	30 10 0	
	George Mitchell	,,	Ditto	Ditto	29 0 0	26 0 0	
	Thomas Mackay	,,	Ditto	Lisnashankard	22 3 0	23 5 0	
	William M'Candless	,,	Ditto	Skeog	19 1 30	19 0 0	
	William M'Neill	,,	Ditto	Ballykeel	36 2 8	32 15 0	
	William M'Mechan	June, 1840	Land	Ballycross	30 0 31	27 10 0	
	John Stephens	January, 1840	House, land, and corn mill.	Edenordinary	56 1 24	53 15 0	
	John Scott	,,	House and land	Tullundoney	56 3 17	51 0 0	
	James Strong	,,	Ditto	Augnaskeagh	22 1 6	19 0 0	
	William Scott	July, 1840	Ditto	Killsorrell	14 2 14	13 5 0	
	Robert Acheson	April, 1839	Ditto	Drumillur	19 0 6	15 5 0	
	John Magrath	,,	Ditto	Ditto	45 1 32	42 0 0	
	John Jones	,,	Ditto	Ditto	14 0 27	12 15 0	
	John Skelton	October, 1839	Ditto	Tonaghmore	27 3 35	24 10 0	
	James Russell	January, 1838	Ditto	Tullyrane	61 3 14	57 15 0	
	John Morrisson	October, 1836	Ditto	Ditto	46 1 2	27 0 0	
	David Spratt	April, 1834	Ditto	Ednego	78 3 0	71 10 0	
	Thomas Bell	June, 1833	Ditto	Skeogh	6 1 31	6 5 0	
	John Dickson	,,	Ditto	Lisnaward	41 1 4	34 5 0	
	Moses Moreland	June, 1833	House	Skeogh	. .	1 0 0	
	Bernard Fitzpatrick	1840	House and land Ditto	Drumsallagh Ditto	12 0 39 5 1 33	14 5 0 4 15 0	
Upper Iveagh.	James Fulton	,,	Ditto	Ditto	12 1 11	12 10 0	
	Robert Fee	,,	Ditto	Ballymacaremy	32 1 23	17 0 0	
	John Fee	,,	Ditto	Leitrim	32 3 1	21 5 0	
	Henry Gilmore, jun.	,,	Ditto	Finnis	14 3 11	8 10 0	
	James Gordon	,,	House	Ballyvally	. .	9 0 0	
	John Gordon	,,	Land	Glaskerbeg	28 1 13	25 10 0	
	Hugh Gordon	,,	House and land	Brickland	33 1 9	26 0 0	The name in the ra book is John Gordo there is no Hu Gordon.
	John Gilmore	,,	Ditto	Decomeel	4 3 18	4 10 0	
	Hugh Hanna	,,	Ditto	Moybrick	20 2 25	18 10 0	

Valuation of £10 County Electors (registered 1833 to 1840)—*continued.*

COUNTY DOWN. BANBRIDGE UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Observations.
John Hanna, jun.	1840	House and land	Crossgarr	13 1 12 11 2 32	10 0 0 5 10 0	John Hanna is twice rated, but no John Hanna, jun., appears.
John Hollis	,,	Ditto	Tullyear	7 0 16	7 5 0	
John Hawthorn	,,	Ditto	Drumsallagh	26 0 0	27 15 0	
George Hawthorn	,,	Ditto	Derrydrumuck	13 1 6	12 0 0	
William Henry	,,	Ditto	Ditto	17 3 16	20 0 0	
Robert Henry	,,	Ditto	Ditto	33 2 33	30 10 0	
John Harsham	,,	Ditto	Ballynagross	17 3 11	16 0 0	
David Hanna	,,	Ditto	Ballynamagnah	24 0 0	21 10 0	
Robert Harbison	,,	Ditto	Ditto	8 0 20	7 0 0	
John Hanna	,,	Ditto	Crossgar	13 0 12	10 0 0	
James Hanna	,,	Ditto	Granshad	15 0 16	14 0 0	
Samuel Hart	,,	Ditto	Slievenaboley	20 0 0	6 0 0	
Hamilton Jordan	,,	Ditto	Shankell	44 2 7	43 10 0	
William Johnson	,,	Ditto	Feerfergus	16 0 37 4 1 20	15 10 0	
Neal Kelly	,,	Ditto	Dree	40 1 0	15 10 0	
Henry Kerr	,,	Ditto	Grauska	10 0 25	7 15 0	
Robert Knox	,,	Ditto	Teerkelly	15 3 5	14 0 0	
John Kerr	,,	Ditto	Annahenchego	32 3 6	29 0 0	
James Leslie	,,	Land	Furnis	36 0 0	15 10 0	
Robert Lyons	,,	House and land	Tullyear	31 2 15	31 10 0	
Edward Loughlin	,,	Ditto	Shankell	27 2 6	27 0 0	
Patrick Lavery	,,	Ditto	Decomeel	17 1 25	15 10 0	
Robert Linton	,,	Ditto	Teeregorey	31 1 21	21 0 0	
James Morrison	,,	Ditto	Munmabane	38 3 20	20 5 0	
Thomas Moorhead	,,	Ditto	Furnis	17 3 12	11 0 0	
Patrick Morgan	,,	Ditto	Ditto	21 3 6	13 5 0	
John Magrady	,,	Ditto	Ditto	15 1 31	9 0 0	
William Marshall	,,	Ditto	Ditto	8 3 30	9 10 0	
Joseph Martin	,,	Ditto	Ditto	24 1 12	15 0 0	
Matthew Maxwell	,,	Ditto	Ballyloolymore	38 3 20	25 0 0	
Hugh Magee	,,	Ditto	Crossgar	13 3 20	8 10 0	
James Massey	,,	House, mill, and land.	Ditto	2 1 30	20 0 0	
Daniel Morgan	,,	House and land	Dree	26 0 0	9 10 0	
William Martin	,,	Land	Ballybuck	29 2 10	22 0 0	
David Magill	,,	House and land	Ditto	16 2 7	15 10 0	
Solomon Morton	,,	Ditto	Ballyvally	6 2 6	8 0 0	
Thomas Mackay	,,	Land	Drumsallagh	32 1 23	27 0 0	
John Morrison	,,	House and land	Moneyslane	9 2 39	22 0 0	
Robert Moore	,,	Ditto	Derrydrumuck	29 2 35	9 0 0	
John Mitchell	,,	Ditto	Grallughgreenan	38 3 30	34 0 0	
James Morrison	,,	Ditto	Moneyslane	26 1 20	20 0 0	
James Morrison	,,	Ditto	Ditto	47 3 6	34 0 0	
John Moreland	,,	Ditto	Ditto	14 0 0	13 0 0	
John Morrison	,,	Ditto	Ballymacaremy	26 1 10	21 0 0	
James Murphy	,,	Ditto	Ditto	22 2 8	18 0 0	
Alexander Macredy	,,	Ditto	Teerkelly	10 2 4	9 0 0	
John Malcomson	,,	Ditto	Decomeel	13 3 3	8 0 0	
James Mulligan	,,		Tullyconnaught	29 0 20	30 0 0	
John Mulligan	,,		Ditto	23 1 24	23 10 0	
Patrick M'Kenny	,,		Drum	4 3 20 43 2 20	2 0 0 20 0 0	
Same	,,	Ditto	Ditto	47 1 30	20 0 0	
Peter M'Kenny	,,	Ditto	Ditto	4 3 20 94 3 10	1 15 0 15 0 0	
John M'Kenny		Ditto	Ditto	27 2 10	8 0 0	
		House vacant	Ditto		0 15 0	
		Land	Ditto	4 3 20	2 5 0	
		Ditto	Ditto	4 0 30	0 10 0	
Hector M'Kenney		House and land	Ditto	51 0 35	20 0 0	
Charles M'Alister		Ditto	Ditto	62 1 14	21 10 0	
Patrick M'Manus		Ditto	Dree	27 2 6	14 0 0	
James M'Kenney		Ditto	Furnis	16 0 2	12 0 0	The name in the rate-book is John M'Kennes
John M'Knight		Ditto	Decomed	20 1 37	12 10 0	
John M'Clelland		Ditto	Derrydrumuck	30 3 4	25 0 0	
Samuel M'Aully		Land	Drumadonnell	21 0 9	16 0 0	
Francis O'Hear		House and land	Durnis	25 3 37	13 10 0	
James O'Hear		Ditto	Ditto	31 0 39	19 10 0	
Arthur O'Hear			Ditto	16 0 0	9 10 0	
Henry O'Hear			Ditto	22 2 37	16 15 0	
William Patterson			Ditto	4 3 20	4 10 0	
Same			Ditto	20 3 30	11 0 0	Rated jointly with Jas. Patterson.
William Porter	1840	House and land	Moneyslane	21 3 2	16 0 0	
Robert Porter	,,		Ditto	6 1 36	6 0 0	
Samuel Porter	,,		Ditto	19 3 14	15 0 0	
Hugh Porter	,,		Ditto	27 2 24	19 0 0	
Robert Porter	,,		Ditto	23 2 0	13 0 0	
Thomas Park	,,		Drumadonnell	12 0 24 2 1 28	12 10 0 3 5 0	
James Paxton	,,		Decomed	32 0 8	22 10 0	
John Rogan			Drunn	22 2 30	6 0 0	
William Robinson			Ballyvally	34 2 30	42 0 0	
Andrew Rowan			Ballynamaghna	29 2 10	21 0 0	
Thomas Rowan	1840		Aughnavalloge	29 0 7	27 0 0	
Moses Shrott	,,		Moybruck	27 0 2	23 10 0	
James Simonton	,,	House and garden	Ballyvally	0 0 13	7 5 0	
William Stevenson	,,	House and land	Crossgar	27 2 37	17 0 0	
Samuel Stevenson	,,	Ditto	Tullyear	20 1 0	20 0 0	
		Ditto	Ditto	4 2 26	4 15 0	

UPPER TYEAGH.

Valuation of £10 County Electors, (registered 1833 to 1840)—*continued.*

County Down. Banbridge Union.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property, as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
Upper Iveagh.	James Shields	1840	House and land	Ballydown	12 2 10	12 10 0	
	Robert Shannon	,,		Moneyslane	18 2 19	18 15 0	
	John Shires	,,	House	Ditto	..	1 15 0	
	Robert Stanfield	,,	House and land	Ballymacarmey	24 1 7	17 10 0	
	James Stewart	,,	Ditto	Ditto	15 3 6	12 0 0	
	Andrew Stewart	,,	Ditto	Ditto	23 3 22	19 0 0	
	Robert Shepherd	,,	Land	Ballynagross	31 3 38	27 0 0	
	John Shepherd	,,	House and land	Ditto	17 2 36	16 0 0	
			Land	Ditto	17 2 36	14 10 0	
	James Spiers	,,	House and land	Drumadonnell	26 1 31	22 0 0	
			Land	Ditto	19 3 14	16 0 0	
	Andrew Stanfield	,,	Ditto	Ditto	19 1 30	16 0 0	
	Josiah Spiers	,,	House	Ditto	. .	0 15 0	
	James Stewart	,,	House and land	Ballymacareney	15 3 6	12 0 0	
	James Wallace	,,	Ditto	Derrydrumuck	46 3 35	38 10 0	
Upper and Lower Iveagh.	John Whiteside	,,	Ditto	Ballymacaremy	16 1 15	12 10 0	
	Thomas Whiteside	,,	Ditto	Ditto	35 0 36	23 0 0	
	Robert Weir	,,	Ditto	Ditto	18 2 20	10 0 0	
	Joseph Woods	,,	Ditto	Shankhill	15 1 21	14 5 0	
	John Wallace	,,	Ditto	Gransha	3 3 0	3 0 0	
				Ditto	5 0 0	3 5 0	
	James Young	,,	Ditto	Creevy	9 2 10	10 0 0	
				Ditto	16 0 31	12 10 0	
	Edward Byrne	1839	Ditto	Glaskerbeg	4 3 17	4 10 0	
	Henry Carson	,,	Ditto	Feerkelly	21 3 9	17 0 0	
	John Cromey	,,	Ditto	Aughnavalloge	18 0 35	17 0 0	
	William Cromey	,,	Ditto	Seafur	25 0 17	22 0 0	
	John Cromey	,,	Ditto	Ditto	26 2 36	26 0 0	
	Alexander Davis	,,	Ditto	Grallaghgreenan	13 1 14	9 10 0	
	Alexander Dempster	,,	Ditto	Feerkelly	12 1 14	11 0 0	
	William Feilly	,,	Land	Edenderry	6 2 20	9 0 0	
	Same	,,	House	Ditto	. .	10 0 0	
	James Finey	,,	House and land	Loughabean	15 1 37	15 10 0	
	Robert Graham	,,	Ditto	Scarvagh	34 0 2	32 10 0	
	William Gillespie	,,	Ditto	Ditto	29 1 17	28 10 0	
	William Ferguson	,,	Ditto	Ditto	42 0 18	57 0 0	
	John Graham	,,	Ditto	Glenloughan	18 2 20	18 5 0	
	John Harbeson	,,	Ditto	Grallaghgreenan	27 2 36	22 0 0	
	James Harbeson	,,	Ditto	Ballynumagnagh	25 0 17	22 10 0	
	William Henry	,,	Land	Derrydrumuck	23 2 29	17 0 0	
	David Hood	,,	House and land	Drumdrenagh	21 1 8	19 0 0	
	Alexander Henry	,,	Ditto	Ardbin	15 2 14	15 0 0	
	Francis Hawthorn	,,	Ditto	Meenin	31 1 16	31 0 0	
	Thomas Hudson	,,	Ditto	Loughadean	18 2 20	16 15 0	
	William Liggett	,,	Land	Drumnahare	35 1 6	27 0 0	Rated jointly with another.
	John Morrison	,,	House and land	Ardbin	13 3 26	10 10 0	
	Same	,,	Land	Ditto	16 0 32	13 0 0	
	William Morrison	,,	House and land	Seafin	41 0 3	41 0 0	
	John Magill	,,	Ditto	Ardbin	16 2 7	15 0 0	
	Hugh Magill	,,	Ditto	Drumlee	56 1 5	40 0 0	
	Alexander Mackey	,,	Ditto	Tullintanvally	36 0 17	32 0 0	
	Abraham M'Clelland	,,	House, mill, and land.	Ditto	22 2 28	32 0 0	
	Abraham Moreland	,,	Ditto	Moneyslane	12 2 29	10 0 0	
	William Todd	,,	Ditto	Glaskerbeg	22 2 17	22 10 0	
	Henry Tufts	,,	Ditto	Feerkelly	16 0 32	14 0 0	
	James Warwick	,,	Ditto	Scarvagh	47 1 5	46 0 0	
	Robert Watson	,,	Ditto	Drumnahare	25 3 21	22 0 0	
	George M'Madden	1838	Ditto	Seafin	88 0 4	58 10 0	
	Alexander Adams	1837	Ditto	Ballybrick	41 1 1	39 10 0	
	William Bailley	,,	Land	Scarva	7 0 21	6 10 0	
	Same	,,	House and land	Ditto	0 0 26	11 0 0	
	Robert Bell	,,	Ditto	Derryneal	29 0 25	18 0 0	
	John Bell	,,	Ditto	Ditto	18 2 20	12 0 0	
	Samuel Burdem	,,	Ditto	Ditto	16 0 31	11 0 0	
	John Gillespie (Wee)	,,	Ditto	Tullintanvally	21 3 0	22 0 0	
	John Gillespie (Big)	,,	Ditto	Ditto	38 3 11	33 10 0	Two John Gillespies are rated at these sums, with the distinctions of "Wee" and "Big."
	Robert M'Ilveen	,,	Ditto	Tullintanvally	21 1 2	18 0 0	
	John Henry	,,	Ditto	Ballynafoy	124 3 23	110 0 0	
	Robert Mulligan	,,	Ditto	Ditto	33 1 20	35 0 0	
	William Mulligan	1837	Land	Ballinafoy	19 2 0	16 0 0	
	Henry Barney	,,	House and land	Crossgarr	15 2 12	11 10 0	
	James Rea	,,	House	Derryneal	. .	7 10 0	
	George White	,,	House and land	Scarva	25 2 27	23 5 0	
	Bernard Fitzpatrick	1836	Ditto	Drumsallagh	12 0 39	14 5 0	
				Ditto	5 1 33	4 15 0	
	Samuel Stevenson	,,	Ditto	Tullyear	4 2 26	4 15 0	
				Ditto	20 1 0	20 0 0	
	George Watt	,,	Ditto	Ballybuck	35 1 7	35 0 0	
	Edward Mathews	1834	Ditto	Crossgar	34 1 10	21 0 0	
	Hugh Hennon	1833	Ditto	Moybuck	20 2 25	18 10 0	
	Alexander Crothers	1839	Ditto	Ballyvally	20 1 8	26 0 0	
	Fras. Bell	,,	Ditto	Ditto	16 3 30	20 0 0	
	Henry Burnet	,,	Ditto	Ditto	17 3 9	22 10 0	
	Bruce Moreton	,,	Ditto	Ditto	11 2 3	14 5 0	
	Joseph Moreton	,,	Ditto	Ditto	7 1 12	9 0 0	
			House	Ditto	. .	21 10 0	
	John Lavery	,,	House and garden	Ditto	0 0 20	16 10 0	
	Henry Ramsay	,,	House	Ditto	. .	4 10 0	
	James Campbell	,,	Ditto	Ditto	. .	2 10 0	
	Same	,,	Ditto	Ditto	. .	2 5 0	

Valuation of £10 County Electors (registered 1833 to 1840)—*concluded.*

COUNTY DOWN. BANBRIDGE UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
John Scott	,,	House and garden	Ballyvally	. .	2 5 0	
Bernard Doyle	1840	House and land	Clogskelt	22 3 2	19 15 0	
Henry Doyle	,,	Ditto	Ditto	4 2 17	4 0 0	
Same	. .	Ditto	Ditto	30 0 28	14 10 0	
Same	. .	Ditto	Ditto	7 0 25	4 10 0	
Oliver Doyle	1840	Ditto	Ditto	16 0 32	12 0 0	
William Donaldson	,,	Ditto	Lunagannon	22 1 4	20 0 0	
Daniel Doran	,,	Land	Ferris	16 0 32	10 0 0	
Robert Dickson	,,	House and land	Ballydown	4 0 7	4 5 0	The name on the Electoral List is "Robert Dick."
Patrick Doyle	,,	Ditto	Decomed	6 1 4	6 0 0	
William Dalzell	,,	Ditto	Ballymacaraney	12 2 8	9 0 0	
Robert Dodds	,,	Ditto	Drumadonnell	17 3 10	14 10 0	
Samuel Dodds	,,	Ditto	Ditto	15 0 17	12 10 0	
James Duff	,,	Ditto	Gransha	45 1 38	28 0 0	
John Dougan	,,	Land	Tullyconnaught	7 1 18	6 0 0	
David Irwin	,,	House and land	Teirfergus	19 3 4	14 0 0	
William Fryar	,,	Land	Ballyvally	2 3 24	3 10 0	
Thomas Fordyce	,,	Ditto	Colinacran	14 1 20	13 10 0	
Thomas Fryar	,,	House and land	Ballydown	9 1 38	9 0 0	
Samuel Fulton	,,	Ditto	Drumyallagh	12 1 11	12 10 0	
Same	,,	Ditto	Ditto	30 3 4	28 5 0	
Hugh Fitzpatrick	,,	House	Ditto	. .	1 0 0	
Same	,,	Hous and land	Ditto	14 1 23	15 0 0	
Robert Ardery	,,	House	Ballyvally	. .	20 5 0	
Alexander Barr	,,	Land	Crosgarr	24 3 38	13 10 0	
Richard Baxter	,,	Ditto	Ditto	111 1 14	67 10 0	
James Bell	,,	Ditto	Ditto	73 2 23	38 0 0	
John Barclay	,,	Ditto	Derrydrumuck	9 3 27	9 0 0	The name in the rate-book is "Jonathan Barkley."
Nathaniel Barclay	,,	Ditto	Ditto	63 3 34	58 0 0	
John Boyd	,,	Ditto	Ballymacarany	11 1 14	9 10 0	
Joseph Boyd	,,	Ditto	Drumadonnell	12 3 33	11 0 0	
Alexander Bell	,,	Ditto	Clogskelt	17 1 0	14 0 0	
William Chambers	,,	Ditto	Dree	22 3 0	7 0 0	
David Campbell	,,	Ditto	Crossgarr	21 3 26	14 10 0	
Joseph Clowney	,,	House and land	Ballynamagnagh	21 0 9	17 0 0	
James Crothers	,,	Ditto	Ballydown	25 3 26	25 0 0	Name in rate-book is "Thomas Carrothers."
Thomas Clark		Ditto	Crossgarr	22 2 24	20 0 0	The name in the rate-book is "Rev. Mr. Clark."
James Doyle	,,	Ditto	Dree	27 2 6	14 0 0	
Daniel Davies	,,	Ditto	Drum	21 1 34	14 0 0	
Patrick Doran	,,	Ditto	Gransha	16 2 30	10 10 0	

VALUATION of £10 COUNTY ELECTORS, (registered in 1832, and not since re-registered,) so far as ascertained.

COUNTY DOWN. BANBRIDGE UNION.

William Anderson	1832	Land	Aughnavolloge	64 0 17	50 0 0	
Nathaniel Barclay	,,	Ditto	Derrydrumuck	63 3 34	58 0 0	
John Barton	,,	. .	Moneyslane	37 1 0	19 0 0	
James Bell	,,	. .	Crossgure	73 3 23	38 0 0	
Francis Bell	,,	House and land	Ballyvally	16 2 30	20 0 0	
John Bell	,,	Ditto	Senfin	21 0 9	18 10 0	
Alexander Barr	,,	Land	Crossgar	24 0 38	13 10 0	
Samuel Brown	,,	House and land	Clay	35 1 38	43 0 0	
Richard Baxter	,,	Ditto	Crossgar	111 1 14	67 10 0	
Henry Barnet	,,	Ditto	Ballyvally	17 3 19	22 10 0	
John Bradford	,,	Land	Ditto	3 1 10	4 5 0	
Robert Bradford	,,	Ditto	Ditto	3 1 10	4 5 0	
Robert Bell	,,	House and land	Derryneal	29 0 25	18 0 0	
John Bile	,,	Ditto	Ditto	18 2 20	12 0 0	
Samuel Burden	,,	Ditto	Ditto	16 6 31	11 0 0	
William Bell	,,	Ditto	Lisnisk	29 3 16	19 0 0	
John Boyd	,,	Land	Drumadonnell	11 1 14	9 10 0	
Joseph Boyd	,,	House and land	Ditto	12 3 33	11 0 0	
Francis Bell	,,	Ditto	Ballyvally	16 3 30	20 5 0	
Alexander Crothers	,,	Ditto	Ditto	20 1 8	26 0 0	
James Campbell	,,	Land	Ditto	1 2 20	2 5 0	
Joseph Clownes	,,	House and land	Bullynumagnagh	21 0 9	17 0 0	
John Crothers	,,	Ditto	Ballymacarenny	5 2 27	4 10 0	
Andrew Crookshanks	,,	Ditto	Ballynagross	12 3 33	11 10 0	
John Cunningham	,,	Ditto	Decomed	45 1 17	13 10 0	
Colin Clarke	,,	Ditto	Drumdringh	35 1 29	40 0 0	
John Cromie	,,	Houses and lands	Senfin	26 2 36	26 0 0	
William Cromie	,,	Ditto	Ditto	28 0 17	22 0 0	
John Corbett	,,	Ditto	Ballyward	6 1 36	9 0 0	
Joseph Campbell	,,	Ditto	Crossgar	42 3 38	28 10 0	
David Campbell	,,	Ditto	Ditto	21 3 26	14 10 0	
James Campbell	,,	Land	Ballyrally	1 2 20	2 5 0	
William Chambers	,,	House and land	Ballyrea	22 3 0	7 0 0	
James Chambers	,,	Ditto	Dree	43 0 3	30 0 0	
Thomas Cardwell	,,	Ditto	Ballynafern	31 1 8	25 10 0	
James Caughey	,,	Ditto	Loughadian	6 0 12	6 15 0	
Alexander Cromie	,,	Ditto	Lunacrappin	31 3 28	28 15 0	
Alexander Cuming	,,	Ditto	Ballynaskeagh	17 0 0	14 10 0	
J. Crookshanks	,,	Ditto	Ballynagross	10 1 29	10 0 0	
Robert Dodds	,,	Ditto	Drumadonnel	17 3 10	14 10 0	
James Dickson	,,	Ditto	Ditto	8 3 25	8 10 0	
Samuel Dodds	,,	Ditto	Ditto	15 0 17	12 10 0	
John Dodds	,,	Ditto	Moneyslane	18 1 19	16 15 0	
Patrick Doyle	,,	Ditto	Decomed	39 0 12	25 0 0	Representatives of Patrick Doyle are rated.
Patrick Doyle	,,	Land	Ditto	31 3 38	18 0 0	
Patrick Doyle	,,	House and land	Ditto	1 0 34	1 15 0	

Valuation of £10 County Electors (registered in 1832, and not since re-registered)—*continued.*

County Down. Banbridge Union.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property, as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
Upper and Lower Iveagh.	Oliver Doyle	1832	House and land	Cloughskelt	16 0 32	12 0 0	
	Henry Doyle	,,	Ditto	Ditto	7 0 25	4 10 0	
	Bernard Doyle	,,	Ditto	Ditto	22 3 2	19 15 0	
	Rev. James Davis	,,	Ditto	Ballyvally	16 2 16	28 0 0	
	William Fryar	,,	House	Ditto	. .	27 0 0	
	James Duff	,,	Ditto	Gransha	45 1 38	28 0 0	
	Patrick Doran	,,	House and land	Moybrick	16 2 30	10 10 0	
	Hugh Doyle	,,	Land	Gransha	9 0 24	5 10 0	
	James Doyle	,,	House and land	Dree	27 2 6	14 0 0	
	Daniel Darcy	,,	Ditto	Drinn	21 1 34	14 0 0	
	John Dodds	,,	Ditto	Moneyslane and Clogskelt	15 1 22	13 0 0	
	David Erwin	,,	Ditto	Tierfergus	19 3 4	14 0 0	
	John Fee	,,	Ditto	Leitrim	32 3 1	21 5 0	
	John Gordon	,,	Land	Shankell	28 1 13	25 10 0	
	Samuel Fulton	,,	House and land	Drumsallagh	30 3 4	28 5 0	
	Alexander Furney	,,	Ditto	Ballydown	6 2 35	6 10 0	
	Thomas Fordice	,,	Land	Colenacran	14 1 20	13 10 0	
	Andrew Fee	,,	House and land	Ballymacareny	10 3 19	4 0 0	
	Hugh Fitzpatrick	,,	House	Drumsallagh	. .	1 0 0	
			Land	Ditto	14 0 23	15 0 0	
	Samuel Gillespie	,,	House and land	Cloughskelt	17 0 2	14 0 0	
	John Gilmore	,,	Ditto	Moybrick	8 1 0	5 10 0	
	Henry Gilmore	,,	Ditto	Finnis	12 0 34	5 10 0	
	John Gordon	,,	Ditto	Shankill	33 1 9	26 0 0	
	William Henry	,,	Land	Brickland	23 2 29	17 0 0	
	Robert Graham	,,	House and land	Scarva	34 0 2	32 10 0	
	William Gillespie	,,	Ditto	Ditto	29 1 17	28 10 0	
	William Gibbons	,,	Ditto	Ballynagross	42 2 28	35 0 0	Widow Gibbons appears rated thus in the books.
	William Hazlett	,,	House	Ballyroney	. .	1 5 0	
			House and land	Ditto	22 2 28	22 0 0	
	James Hood	,,	Ditto	Drumdrinah	10 3 29	10 0 0	
	David Hood	,,	Ditto	Ditto	21 1 8	19 0 0	
	John Hanna	,,	Ditto	Crossgar	13 1 12	10 0 0	
	Joseph Henry	,,	Ditto	Lisnesliggan	17 3 21	11 10 0	
	Alexander Henry	,,	Ditto	Ardbrin	34 1 11	29 10 0	
	William Henry	,,	Land	Brickland	15 2 14	15 0 0	
	James Hanna	,,	House and land	Gransha	23 2 29	17 0 0	
	Hans Hamilton	,,	Ditto	Ditto	15 0 16	14 0 0	
	William Hales	,,	Ditto	Tieregorey	18 2 31	15 0 0	
	William Heron	,,	Ditto	Leitrim	16 0 37	15 0 0	
	Same	,,	. .	. .	30 0 8	18 0 0	
	Same	,,	. .	. .	7 0 30	5 10 0	
	Samuel Hart	,,	House and land	Sleevenaboley	20 0 0	6 0 0	
	John Hillis	,,	Ditto	Tullycor	7 0 16	7 5 0	
	George Hawthorne	,,	Ditto	Derrydrumuck	13 1 6	12 0 0	
	Robert Henry	,,	Ditto	Ditto	33 2 33	30 10 0	
	Robert Harbeson	,,	Ditto	Ballynamagnagh	35 3 14	28 10 0	
	James Harbeson	,,	Ditto	Ditto	25 0 17	22 10 0	
	David Hanna	,,	Ditto	Ditto	24 0 0	21 10 0	
	Alexander Harbeson	,,	Ditto	Grullughgreenan	24 1 8	21 0 0	
	John Harsham	,,	Ditto	Ballynagross	17 3 11	16 0 0	
	William Henry	,,	Ditto	Derrydrumuck	17 3 16	20 0 0	
	Hugh Harvey	,,	Ditto	Aughnavolloge	11 1 14	11 0 0	
	James Herron	,,	Ditto	Tierfergus	10 2 27	9 0 0	
	John Hawthorne	,,	Ditto	Legananny	26 0 0	27 15 0	
	Edward Jordan	,,	Ditto	Shankill	45 2 16	42 0 0	
	Hamilton Jordan	,,	Ditto	Ditto	44 2 7	43 10 0	
	William Johnstone	,,	Ditto	Tierfergus	20 2 11	15 10 0	
	John Johnstone	,,	Ditto	Colenacran	9 2 35	8 5 0	
	Andrew Kean	,,	Ditto	Aughnavolloge	50 0 0	49 0 0	
	David Kirk	,,	Ditto	Tullintanvally	4 3 17	5 0 0	
	William Kingan	,,	Ditto	Crossgar	19 3 28	13 5 0	
	Henry Kerr	,,	Ditto	Gransha	10 2 10	9 0 0	
			Ditto	Ditto	10 0 2	7 15 0	
	John Kerr	,,	Ditto	Annahinchego	32 2 36	39 0 0	
	Neal Kelly	,,	Ditto	Dree	40 1 0	15 10 0	
	William Kirk	,,	Ditto	Aughnavolloge	16 3 7	15 10 0	
	Thomas Kennedy	,,	Ditto	Leckan	15 2 31	14 0 0	
	Edward Laughlin	,,	Ditto	Shankill	27 2 6	27 0 0	
	Samuel Livingstone	,,	Ditto	Moybrick	22 1 6	21 0 0	
	Robert Livingstone	,,	Ditto	Ditto	21 1 20	16 0 0	
	James Leslie	,,	Ditto	Dree	15 3 25	8 0 0	
	Patrick Lancey	,,	Ditto	Decomed	17 1 25	15 10 0	
Upper Iveagh.	John Lancey	,,	Land	Ballyvally	6 3 29	9 0 0	
			House and garden	Ditto	0 0 20	16 10 0	
	William Leggett	,,	Land	Dromnahare	35 1 1	27 0 0	
	Robert Lenton	,,	House and land	Fergorey	31 1 21	21 0 0	
	Robert Moore	,,	Ditto	Moybrick	48 2 15	40 0 0	
	James Murphy	,,	Ditto	Ballymucarency	22 2 28	18 0 0	
	John Morrison	,,	Ditto	Ditto	26 1 10	21 0 0	
	Samuel Martin	,,	Ditto	Aughnavallog	18 0 25	17 0 0	
	John Macredy	,,	Ditto	Ditto	16 1 28	14 10 0	
	John Malcomeson	,,	Ditto	Decomed	13 3 3	8 0 0	
	John Malcomeson, sen.	,,	Ditto	Ardkeragh	13 3 3	10 0 0	
	Joseph Morton	,,	Land	Ballyvalley	7 1 12	9 0 0	
	John Morton	,,	House and land	Ditto	3 0 36	4 0 0	
	Joseph Morton	,,	House	Ditto	. .	21 10 0	
	John Magill	,,	Ditto	Ardbrin	16 2 7	15 0 0	
	David Magill	,,	Ditto	Ditto	16 2 7	15 10 0	
	Hugh Magill	,,	Ditto	Drumlee	56 1 5	40 0 0	

Valuation of £10 County Electors, (registered in 1832, and not since re-registered)—*continued.*

COUNTY DOWN. BANBRIDGE UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate book. £ s. d.	Observations.
UPPER IVEAGH.	James Meharge	1832	House and land	Drumlee	10 2 4	8 0 0	
	John Mayre	,,	Ditto	Ballyvally	16 2 0	20 0 0	
	James Morrison	,,	Ditto	Drumnahare	61 0 27	54 0 0	
	John Morrison	,,	Land	Ardbrin	15 0 15	12 10 0	
			House and land	Ditto	21 1 34	21 0 0	
	Daniel Morgan	,,	Ditto	Dree	26 0 0	9 10 0	
	Robert Moore	,,	Ditto	Derrydrumuck	9 2 35	9 0 0	
			Ditto	Moneyslane	47 3 6	34 0 0	
	James Morrison	,,	Ditto	Ditto	26 1 20	20 0 0	
	John Moreland	,,	Ditto	Ditto	14 0 0	13 0 0	
	John Mitchell	,,	Ditto	Grallaghgreenan	38 3 30	24 0 0	
	Alexander M'Credy	,,	Ditto	Teerkelly	10 2 4	9 0 0	
	John Mulligan	,,	Ditto	Tullyconnaught	23 1 24	23 10 0	
			Ditto	Ditto	65 2 2	60 0 0	
	John M'Credy	,,	Ditto	Ballyroney	25 3 29	20 0 0	
	Pat Magunuhan	,,	Ditto	Munmabane	19 1 19	16 0 0	
	Henry Moore	,,	Ditto	Cloughskelt	25 3 31	17 0 0	
	Mathew Maxwell	,,	Ditto	Ditto	38 3 2	25 0 0	
	Richard Malcomson	,,	Ditto	Ditto	32 1 23	23 0 0	
	William M'Guffin	,,	Ditto	Ditto	16 6 32	12 10 0	
	Alexander M'Credy	,,	Ditto	Ballyroney	22 3 11	17 10 0	
	James Mulligan	,,	House	Tullyconnaught	. .	1 0 0	
	Thomas Mackey	,,	House and land	Drumsallagh	32 1 32	30 0 0	
	James Morgan	,,	House and garden	Colnacran	0 0 11	9 0 0	
	James Moore	,,	House and land	Cloughskelt	25 3 31	17 0 0	
	James Massey	,,	House, mill, and land.	Crossgar	2 1 30	20 0 0	
	Patrick Morgan	,,	House and land	Furnis	21 3 6	13 5 0	
	Alexander Mackay	,,	Ditto	Tullintanvally	36 0 17	32 10 0	
	Joseph Mulligan	,,	Ditto	Tullyconnaught	23 0 0	23 0 0	
	David Martin	,,	House	Ditto	. .	2 10 0	
	John M'Cammon	,,	House and land	Derrydrumuck	78 0 26	76 0 0	
	John M'Clelland	,,	Land	Ditto	30 3 4	25 0 0	
	Joseph M'Cammon	,,	House and land	Ditto	51 3 13	50 5 0	Mrs. Samuel M'Alister is rated for this tenement.
	Samuel M'Alister	,,	Ditto	Ballynagross	31 0 19	28 0 0	
	John M'Bride	,,	Ditto	Ballynamagnagh	21 0 0	14 10 0	
			Ditto	Ditto	18 2 20	16 10 0	
	Andrew M'Bride	,	Ditto	Ditto	15 1 21	14 0 0	
	Samuel M'Bride	,,	Ditto	Moneyslane	31 2 13	37 0 0	Representatives of Samuel M'Bride are rated for this tenement.
	James M'Bride	,,	Ditto	Ditto	53 1 30	62 0 0	
	Joseph M'Alister	,,	Land	Shankhill	22 2 28	19 0 0	
	David M'Cullagh	,,	House and land	Teerkelly	15 3 6	14 10 0	
	Samuel M'Alister	,,	Ditto	Derrydrumuck	45 3 0	45 10 0	
	William M'Chain	,,	Ditto	Aughnavallog	32 2 29	30 0 0	The name in the rate-book is William Chain.
	Hugh M'Alister	,,	Ditto	Glaskermore	16 3 34	17 5 0	
	James M'Knight	,,	Ditto	Fullintanvally	31 2 15	24 0 0	
	Henry M'Auley	,,	Ditto	Ballybuck	24 1 8	22 0 0	
	George M'Madden	,,	Ditto	Lenfin	88 0 4	58 10 0	
	A. M'Clelland	,,	House, mill, and land.	Tullintanvally	22 2 28	32 0 0	
	Patrick M'Manus	,,	House and land	Dree	27 2 6	14 0 0	
	John M'William	,,	Ditto	Ballyvally	16 0 24	20 0 0	
	John M'Naight	,,	Ditto	Decomed	20 1 37	12 10 0	
	Peter M'Kenney	,,	Land	Drinn	94 3 10	15 0 0	
	John M'Kenney	,,	House and land	Ditto	27 2 10	8 0 0	
	Edward M'Kenney	,,	Ditto	Ditto	50 1 0	20 10 0	
	Patrick M'Kenney	,,	Ditto	Ditto	4 3 20	2 0 0	
	Hector M'Kenney	,,	Ditto	Ditto	51 0 35	20 0 0	
	John M'Kenney	,,	Ditto	Ditto	4 3 20	2 5 0	
	Charles M'Alister	,,	Ditto	Ditto	62 1 14	21 10 0	
	B. M'Cormick	,,	Land	Ditto	19 2 1	4 0 0	
	M. M'Cormick	,,	House and land	Ditto	6 2 0	4 15 0	
			House vacant	Munmabane	. .	1 10 0	
	Hugh M'Manus	,,	House and land	Ditto	9 2 35	6 15 0	
	William M'Murray	,,	Ditto	Gransha	30 1 20	22 0 0	
	Samuel M'Elroy	,,	Ditto	Leitrim	18 0 34	12 10 0	
	William M'Elroy	,,	Ditto	Ditto	34 0 2	22 10 0	
	William M'Comb	,,	Ditto	Lisnisk	13 3 3	11 0 0	
	John M'Ilroy	,,	Ditto	Killinamurray	54 0 30	31 10 0	
	John M'Ilroy	,,	Ditto	Ditto	4 0 8	3 15 0	
	James M'Key	,,	Ditto	Furnis	40 2 0	25 10 0	
	James M'Bride	,,	Ditto	Ballynamagnagh	11 1 14	9 10 0	
	Joseph M'Kibbin	,,	Ditto	Ballinafoy	96 1 20	84 0 0	
	James M'Kibbin	,,	Ditto	Ditto	29 3 1	28 0 0	
	Thomas M'Spadden	,,	Ditto	Ditto	25 1 20	23 0 0	
	Joseph M'Spadden	,,	Ditto	Lisnacreevey	16 0 32	12 15 0	
			Ditto	Ditto	11 1 14	10 10 0	
	James M'Clelland	,,	Ditto	Ditto	17 0 0	21 5 0	
	John M'Connell	,,	House and garden	Banbridge	0 0 13	2 15 0	
	Bernard M'Cann	,,	House and land	Muninabane	27 2 0	16 5 0	
	James O Hear	,,	House	Finnis	. .	1 10 0	
	Patrick O'Hear	,,	House and land	Ditto	11 1 14	8 0 0	
	James O'Hear	,,	Ditto	Ditto	31 0 39	19 10 0	
	Henry O'Hear	,,	Ditto	Ditto	21 1 10	14 0 0	
			Ditto	Drumadonnell	12 0 24	12 10 0	
	Thomas Park	,,	Ditto	Ditto	2 1 28	3 5 0	
	Samuel Porter	,,	Ditto	Moneyslane	19 3 14	15 0 0	
	Hugh Porter	,,	Ditto	Ditto	27 2 24	19 0 0	
	Robert Porter	,,	Ditto	Ditto	6 1 36	6 0 0	
	James Rogers	,,	Ditto	Crosgar	13 0 10	7 0 0	
			Ditto	Domleg	4 1 10	2 10 0	
	Thomas Rowan	,,	Ditto	Moneyslane	15 2 13	14 10 0	

Valuation of £10 County Electors (registered in 1832, and not since re-registered)—*concluded.*

COUNTY DOWN. BANBRIDGE UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property, as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
UPPER IVEAGH.	Thomas Rowan	1832	House and land	Aughnavollog	29 0 7	27 0 0	
	Andrew Rowan	,,	Ditto	Ditto	19 1 30	19 0 0	
	James Rea	,,	House	Derryneal	. .	7 10 0	
	Samuel Rea	,,	House and land	Ditto	13 3 3	10 10 0	
	John Rogan	,,	Ditto	Drinn	30 0 0	11 0 0	
	Andrew Redmond	,,	Ditto	Slavenaboley	32 1 21	4 0 0	
	Rev. T. M. Read	,,	Ditto	Ballyroney	53 3 1	47 0 0	
	Daniel Roney	,,	Ditto	Murmabane	23 2 15	13 0 0	
	Andrew Rowan	,,	Ditto	Ballynamagna	29 2 10	21 0 0	
	William Rowan	,,	Ditto	Moneyslane	23 3 22	28 0 0	
	Bernard Smith	,,	Ditto	Decomed	19 2 0	11 0 0	
	William Swan	,,	Ditto	Gallahgreenan	68 0 25	64 10 0	
	Robert Stanfield	,,	Ditto	Ballymacarney	24 1 7	17 10 0	
	Patrick Strain	,,	Ditto	Derrydrumack	13 3 29	12 10 0	
	John Shepherd	,,	Ditto	Ballynagross	17 2 36	16 9 0	
			Ditto	Ditto	17 2 36	14 10 0	
	Robert Shepherd	,,	Land	Ditto	31 3 38	27 0 0	
	William Stephenson	,,	House and land	Crossgar	27 2 37	17 0 0	
	Samuel Smith	,,	Ditto	Ditto	15 0 10	8 5 0	
	John Scott	,,	House and garden	Ballyvally	0 0 13	13 15 0	
	Hugh Shilliday	,,	House and land	Drumlee	34 3 38	22 0 0	
	Henry Scott	,,	Ditto	Gransha	21 2 18	15 0 0	
	John Stephenson	,,	House	Munmabane	. .	1 0 0	
	Robert Shannon	,,	House and land	Shankill	18 2 19	18 15 0	
	A. Stewart	,,	Ditto	Ballynacareney	23 3 22	19 0 0	
	Andrew Stanfield	,,	Land	Drumadonnell	19 1 30	16 0 0	
	James Spurs	,,	Ditto	Ditto	19 3 14	16 0 0	
	James Shanks	,,	Ditto	Lisnabragne	11 1 14	15 0 0	
	Robert Shanks	,,	Ditto	Ditto	7 1 5	6 15 0	
	Robert Shannon	,,	Ditto	Shankill	34 0 23	38 0 0	
	William Simpson	,,	House and land	Ballinafoy	64 3 10	55 0 0	
	John Stewart	,,	Ditto	Ditto	39 1 4	33 0 0	
	William Shaw	,,	Ditto	Lisnacreevy	21 0 9	18 5 0	
	James Shaw	,,	Ditto	Ditto	21 0 9	18 5 0	
	James Smith	,,	Ditto	Loughadina	6 1 36	7 0 0	
			Ditto	Ditto	12 2 10	13 5 0	
	William Thompson	,,	Ditto	Glaskermore	13 3 3	13 5 0	
	John Tramor	,,	Ditto	Drumsallagh	14 3 36	12 0 0	
	Robert Wirey	,,	Ditto	Fullintanvally	31 3 5	31 0 0	
	Joseph Woods	,,	Ditto	Shankill	15 1 21	14 5 0	
	Thomas Watson	,,	Ditto	Teerkelly	33 0 32	27 0 0	
	Robert Weir	,,	Ditto	Ballymacareney	18 2 20	10 0 0	
	Thomas Whiteside	,,	Ditto	Ditto	35 0 36	23 0 0	
	James Wallace	,,	Ditto	Derrydrumuck	46 3 35	38 10 0	
	Robert Watson	,,	Ditto	Drumnahare	25 3 21	22 0 0	
	John Whiteside	,,	Ditto	Ballymacareney	16 1 15	12 10 0	
	James Young	,,	Ditto	Creevy	9 2 10	10 0 0	
	John Young	,,	Ditto	Ballyroney	29 1 14	25 0 0	

COMPARISON of GRIFFITH'S with POOR LAW VALUATION.

Union.	Electoral Division.	Extent. A. R. P.	Net Annual Value in Rate Book. £. s. d.	Griffith's Valuation. £. s. d.
BANBRIDGE	Mullabrack	3,849 3 25	3,834 10 0	3,289 13 1
	Ballyshiel	3,901 0 5	4,124 10 0	3,439 11 5
	Mullahead	4,721 2 31	5,514 10 0	4,733 2 6
	Tanderagee	4,974 2 29	7,784 15 0	6,024 16 7
	Crosgar	4,947 1 7	2,366 15 0	1,909 10 0
	Leitrim	6,822 0 24	3,224 10 0	2,417 6 3
	Dromore	5,144 2 24	7,112 12 6	5,604 10 6
	Moneyslane	6,760 0 22	4,337 10 0	3,346 15 8
	Ballyward	5,651 1 10	3,342 5 0	2,587 19 8
	Loughbrickland	4,468 3 26	4,714 0 0	3,815 16 2
	Quilly	4,919 0 20	4,867 15 0	4,332 3 5
	Magherally	6,444 0 16	6,110 5 0	5,009 17 6
	Tullylish	6,440 0 21	8,799 5 0	6,644 5 3
	Skeagh	4,838 0 34	4,686 10 0	3,715 19 11
	Garvaghy	5,761 2 39	5,296 0 0	4,044 2 11
	Banbridge	6,305 0 35	12,684 15 0	8,403 11 0
	Annaghlone	6,482 3 31	6,203 10 0	4,852 19 0
	Scarva	4,298 1 19	4,221 10 0	3,428 18 5
	Ballybrick	5,900 2 0	5,519 10 0	3,771 5 3
	Artanagh	5,439 0 24	4,178 10 5	3,421 14 4
	Glaskermore	5,014 1 32	4,801 0 0	4,091 16 7
	Balloolymore	5,123 3 23	4,911 0 11	2,971 2 9
	Tirkelly	5,031 0 16	4,301 0 0	2,616 10 5
	Total	123,240 2 33	122,936 8 10	94,473 8 7

LISBURN UNION.

Extracts from Minute Book of Board of Guardians.

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AT a full meeting of the guardians, held on the 20th February, 1839, it was resolved, That the following gentlemen be appointed a Committee, to consider and report upon the existing valuations and surveys according to the orders of the Poor Law Commissioners, and that the report be laid before the Board of Guardians at their next meeting, viz.:—Andrew Durham, William Caldbeck, and William Graham, Esquires.

March 19, 1839.

Present, 5 *ex-officio* and 22 elected guardians.

The following report of the Committee on survey and valuation was read and received.

Report of Committee of Valuation.

The Committee appointed by the Board of Guardians, held on February 20, 1839, to inquire if any survey or valuation exists within the Union which might be made available for ascertaining the annual value of property liable to be rated under this Act, report as follows:—

Existing surveys and valuations.

First, That there is not any survey or valuation existing within the Union which is sufficient for the purpose of declaring a rate under this Act, and are of opinion that a new survey and valuation should be made; that a land surveyor and two valuators should be appointed, who would receive much assistance from Mr. Griffith's valuation, and surveys and valuations made for different landed proprietors within the Union, also from those made by the Tithe Commissioners.

Valuation to be made by the same three persons.

Secondly, the Committee would suggest that the valuation of the whole Union should be made by the same persons, so that a uniform system might be pursued: they would recommend that there should be three persons employed, who should all be present when the valuation was making; that one of these persons should be from the county of Antrim, one from the county of Down, and it would be desirable that the third, as well as being qualified in other respects, should be a land surveyor.

Uniform valuation.

Finally, the Committee would concur with the suggestion of the Committee of the Belfast Union in submitting for the consideration of the Board, whether it would be advisable to move the Commissioners of Poor Law to impress upon Government the advantage that would probably arise to the public from having one uniform valuation for county and poor-rate, and probably parish-rates. It is understood there is to be an amendment of the Grand Jury Act this session, and if the property for taxation under it were made to agree with that under the Poor Law, and the county treasurer enabled to declare a poundage-rate instead of the clumsy machinery of applotting at present existing, a simple and uniform mode of operation would be established which could not fail of being satisfactory to the public.

It was proposed by Mr. Lamb, and seconded by Mr. Scott (both elected guardians), and resolved by a division of 18 to 5, that the following amendment be adopted, viz.:—

Griffith's valuation to be made available.

The Board of Guardians, however, desire to impress upon the Commissioners their opinion, that Mr. Griffith's valuation may be made so far available as to prevent the necessity of a new one, except for such property as is not included in it, and which should be rated under this Act. The Board of Guardians also wish to express to the Commissioners their opinion that it is particularly desirable to avoid the expense of a new valuation, and that the report with such amendment be forwarded to the Commissioners.

April 16, 1839.

Present, 4 *ex-officio* and 22 elected guardians.

Committee on Surveys and Valuations appointed.

Resolved, That the following gentlemen be appointed a Committee to consider and report to the Board upon the best mode of proceeding to obtain a correct list of the occupiers, and of all rateable property within this Union, and the value of each, upon which to found the rate for the relief of the poor; the Committee to consult and remunerate any surveyors, valuators, or applotters they shall think necessary to enable them to arrive at a definite opinion, and to report upon the requisite proceedings to be adopted relative to the laying on of the rate:—W. Coldbeck, A. Durham, R. Batt, W. Blackwood, W. Graham, and W. Stewart, Esquires, and Messrs. Lamb, Scott, Hunter, Kirkpatrick, Simpson, and Watson.

May 14, 1839.

Present, 3 *ex-officio* and 16 elected guardians.

Report of Committee.

The following report of the Committee on surveys and valuations was read and received, viz.:—

That they met on the 23d April, and directed a circular to be addressed to each of the landlords in the Union, requesting of them to furnish by next meeting on 7th May a list of tenants' names, with the number of acres held by each.

That they again met on the 7th May, when Mr. Stephenson, the surveyor, attended by their desire. Returns were sent in from several landlords, on comparing which the Committee considered that a new survey was not necessary, and could be avoided,

that Griffith's valuation be taken as the standard.

It was then moved and carried (with one dissenting voice), that Mr. Griffith's valuation shall be taken as a standard and be adopted, adding to it such property as is not included by him and liable to be rated.

It was proposed by A. Durham, Esq., seconded by Major Stewart, that the following amendment be adopted:—

APPENDIX.

Lisburn.

That Mr. Griffith's valuation of this Union is inaccurate both relatively and actually. This motion was negatived by a majority of 12 to 2. The report of the Committee was then adopted by the Board.

May 28, 1839.

Appointment of valuator.

A resolution was passed to advertise for valuators, and on the 2d July, 1839, a resolution that Mr. John M'Arthur, surveyor to Earl O'Neill, should be recommended by the Board to the Commissioners as the valuator of the Union agreeably to his proposal; and on the 16th July, Mr. M'Arthur was appointed.

April 7, 1840.

Mr. M'Arthur, the valuator, appeared to explain to the guardians what progress he was making respecting the valuation. He stated that the county cess book, and other means furnished him of determining the number of acres in farms did not agree with the aggregate of town lands as found in the Ordnance survey, nor with each other; a considerable difficulty occurs of determining the quantity of land held by individuals,

Resolved, That application be made to Mr. Gulson, with the view of ascertaining what measures should be taken to ascertain the true measurement, and the valuator be authorized to write to the Commissioners on the subject.

June 2, 1840.

Present, 4 *ex-officio* and 23 elected guardians.

Mr. M'Arthur appeared, and stated it was impossible for him to proceed with the valuation of the Union according to Mr. Griffith's valuation as hitherto instructed, and support the same in a court of justice.

Valuator to proceed on his own responsibility.

Resolved, That the valuation of the Union be made upon the sole responsibility of the valuator, taking Mr. Griffith's valuation so far as it can be made available as an assistance.

It was then proposed that Mr. M'Arthur be appointed the valuator agreeable to the foregoing resolution, and an amendment was moved and seconded that a person should be appointed to go along with Mr. M'Arthur to assist him. Mr. M'Arthur being called in explained that he had already two competent persons to assist him, whereupon the amendment was withdrawn, and it was

Resolved, That Mr. M'Arthur be allowed to complete the valuation on his own responsibility on the terms formerly agreed with him.

On the 25th August, 1840, a communication from Mr. M'Arthur was read, wishing to have the time extended for giving in the valuation, when it was,

Extension of time for valuation refused.

Resolved, That the same cannot be granted, it being necessary that the valuation be given in at the time agreed on, for the purpose of fixing a rate.

September 29, 1840.

Present, 5 *ex-officio* and 23 elected guardians.

Committee to receive valuation.

Resolved, That a Committee of 3 *ex-officio* and 9 elected guardians be appointed to receive the valuation, and that they meet on Monday the 5th October for the examination of 14 divisions named, and that the guardians of those divisions be requested to meet at the same time, and be present and assist at the examination, and have the same finished prior to the 13th October, when the Committee are again to meet with the remaining guardians, and have the other divisions examined without delay, so that all be completed, and a report made to a general meeting of the guardians on 20th October.

October 20, 1840.

Present 4 *ex-officio*, and 12 elected guardians.

The Valuation Committee reported—

That they met on the 5th October, when Mr. M'Arthur gave in the rate-books of nine electoral divisions, when it was resolved that the same be received, and that generally, as far as the Committee can judge, they consider the same correct, with some little exceptions and corrections, which they have pointed out to the valuator for his alteration, and returned them to him for that purpose till 13th October.

That they again met on 13th October for the purpose of receiving the remaining rate-books, Richard Nevin, Esq., in the chair. A letter was read from Mr. M'Arthur to the Board on the subject of his valuation, a copy of which the clerk was directed to send to Mr. Gulson, and to state to him that Mr. M'Arthur confidently expects to have all the electoral divisions lodged with the Board, at their meeting of the 20th October instant.

Valuation handed in.

Mr. M'Arthur handed in his valuation.

December 1, 1840.

Mr. M'Arthur read over the notices of appeals, with his observations on such as he had visited; he stated that he had gone to the farms of several who complained of having more land charged than they held; that he had arranged and settled with them, and that he would have all the others inspected before Tuesday, the 15th instant.

Valuation books reported correct.

Rate struck.

On 29th December, 1840, a Committee of three guardians was appointed to examine the valuation books, and on the 2nd January, 1841, the Committee having reported that they had examined the valuation books and considered they were then correct, the rate-books were signed by three guardians and the clerk of the Union, and a rate struck at 5*d.* per pound.

Evidence.

Mr. JOHN M'ARTHUR.

Mr. M'Arthur, valuator.

His qualifications.

Is a surveyor and valuator by profession. Has a yearly salary from Lord O'Neill as surveyor and valuator on his estates. Has had experience in the valuation of lands under his

father, who was a valuator, and for the last five or six years has been acting as a valuator on his own account. Was appointed valuator of the Union by the Board of Guardians in June, 1839.

Documents furnished.

He was furnished by the Board with lists of the occupiers, Griffith's valuation maps and field-books, county cess applotments, and with lists of the tenants' names and acreable contents of the farms on several of the estates in the Union.

Griffith's valuation adopted by Board.

The Board adopted Mr. Griffith's valuation, and directed him to subdivide Mr. Griffith's valuation on the different occupiers, and to value all other rateable property in the Union, not included in Griffith's valuation.

Valuator and his assistants' mode of proceeding with valuation.

In pursuance of those directions, he, with his assistants, five in number, viz.: his brother, Francis M'Arthur, surveyor, Robert Thompson, surveyor, Francis Bell, surveyor, Alexander Montgomery, one of the valuators of Belfast, and John Clark, who had valued under the tithe composition, all of whom had been more or less concerned in the valuation of lands, proceeded to subdivide the lands valued by Mr. Griffith, and to put a value on property not included in his valuation according to his mode of ascertaining it.

Ordered to value on his own responsibility.

In June, 1840, he complained to the Board of Guardians that he could not proceed with the valuation according to Mr. Griffith's valuation, as he would not be able to sustain it in a court of justice, and the Board directed him to proceed with the valuation on his own responsibility.

Commenced valuation anew.

He then commenced the valuation of the Union anew; his intention in proceeding on the second valuation was to proceed on such a scale of valuation as neither landlord nor tenant could justly appeal against. He at first took his assistants with him, and afterwards sent them out to separate districts, and then he himself tested and revised the valuations made by his assistants, by taking two or more farms in the district which each assistant had valued, and thereby forming his own opinion of the scale of value, and by reference to Griffith's valuation. Throughout the valuation of the Union his plan was to form his own opinion on the value, by classifying the quantity of land in each farm according to the character of the soil, whether good, middling, or poor or boggy, and then to strike an average on the entire. He then valued the houses on the farm, *generally* adopting Mr. Griffith's valuation of them, and adding their value to the value of the land, ascertained the rateable value of the entire farm. He then referred to Griffith's valuation as a check. He valued each class of land as if he were sent out to value it as between landlord and tenant, at a fair rent, not putting it to a rack-rent and valuing in the manner he is in the habit of doing when employed by landlords to value their estates, but he did not put on such a rent as could be obtained on competition for the land, as many persons would on competition undertake to pay considerably more than the value. What he means by the value is what a solvent tenant could afford to pay as a rent for the land. A solvent tenant is one who would pay the rent he would undertake to pay to his landlord without being in arrear, and living comfortably. A solvent tenant of 10 or 20 acres getting the land at a fair rent should be enabled out of the produce of his farm to clothe himself and his family comfortably, to feed himself and his family with potatoes and milk, to have occasionally eggs, and meat once or twice a-week. His estimate of a fair rent is what would be payable whether the tenant was to get a lease or not, and he therefore estimated the value according to what the place would let for, whether on lease or from year to year, but not as if it were to be let for a single year only. He valued large and small farms on the same principle, although smaller farms would, by reason of the greater competition for them, bring more on a letting than large ones; but in valuing them he did not take that consideration into account more particularly than others, but valued all on the same principle, namely, what a solvent tenant could pay. He did not generally institute any comparison between the rents paid and the value which he put on the lands; but in some very few cases he did make inquiries as to the rent paid. Those cases were where the tenant in occupation had purchased the former tenant's interest. There is much competition for land in the Union. No tenant leaves his farm without getting a sum for the purchase of his interest. The purchase money varies from 5*l.* to 10*l.*, and sometimes amounts to 15*l.* an acre, including the improvements. He did not take such competition into his consideration in valuing the land, as he considered it would be raising it up to a rack-rent value. He believes that persons who pay so much for the tenant's interest as from 5*l.* to 15*l.* per acre, generally speaking, contrive to pay the landlord's rent, and to get a reasonably comfortable livelihood out of the farm. In the few cases in which he made a comparison of the rent paid with his valuation, he found that by adding interest at the rate of 6 per cent. on the money paid by the tenant for the out-going tenant's interest to the rent payable out of the land, his valuation was always under the amount of the actual rent and the interest of the money. The farms in the Union are not of large extent, generally from 10 to 20 acres; seldom exceeding 30 acres. On the 10 to 20 acre farms he did not consider that the value put on the land by him would enable the tenant to realize much profit to himself after payment of his rent and the support of himself and his family in a manner a solvent tenant should do. In the larger farms of 30 acres and upwards the tenant might make a profit of in or about 1*l.* an acre, if he held the land at the rent at which he valued it.

Mode of proceeding with new valuation.

Valued land at a fair rent between landlord and tenant.

Meaning of a solvent tenant.

Meaning of a fair rent.

Large and small farms valued on the same principle.

Comparison of rent and rate.

Competition for land.

Purchase-money of tenant's interest.

Extent of farms.

Valuation of houses in towns.

In valuing houses in towns he proceeded on the principle of putting an occupation rent on the house, the tenant keeping it in its then present state of repair. He considered the advantages of situation in estimating the value, and the greater demand for smaller houses than for larger ones. His valuation of the houses in towns is in general under the rents actually paid, and is from 40 to 50 per cent. higher than Griffith's valuation on the small houses, and from 30 to 40 per cent. higher on the 10*l.* houses.

In general under the rents paid.

Parts of the Hertford estate are let on lease on which fines have been taken, other parts are

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let at will. As to those parts let on lease, he considers his valuation is somewhat higher than the rents payable, and as to those let at will his valuation is somewhat lower.

Guardians of each division examined valuation.

On the Downshire estates his valuation is, as far as he can learn, about the same as the rents payable by the tenants. In some of the smaller properties the valuation is under the rent paid. When he had the valuation of a few of the electoral divisions finished he laid them before the Board. The guardians of each division examined the valuation, and seemed to consider the valuation satisfactory, with the exception of some inaccuracies which were corrected.

Objections to valuation.

The objections were principally relating to mistakes in the quantity of the land charged, and partly as to land being too highly valued. Where objections were made he attended on the ground, and either satisfied the parties that he was correct or amended his valuation, where he found an error. There was but one appeal to the quarter sessions lodged, and that was afterwards withdrawn.

Instructions to assistant valuators.

Valued about a fifth of the Union himself. The assistants accompanied him only for a few days; explained to them his mode of valuing just in the same manner as he explained it now; drew up a set of written instructions for them upon which they acted; those instructions were made just after the change in the system. Each of his assistants valued at least 10,000 acres, and some of them more. Each electoral division was valued by the same person, except that Mr. Bell valued portions of the divisions that witness himself went over. Valued Lissue, Malone, Lisburn, himself, and part of Magheramesk, Magheragall, Knocknadona, Blaris, Drumbeg, and Derryaghy. The remaining parts of those were valued by Mr. Bell. Mr. Bell valued Island Kelly entirely.

Comparison of valuation with Griffith's valuation.

Compared their work always with Griffith's valuation to see the proportion it bore. Thinks an addition of 25 per cent to Griffith's valuation would bring the entire to a reasonable letting value: that is when there were no particular circumstances to account for a greater difference. Griffith's valuation did not put more than a nominal value upon turf bogs, and they are valued very high under the Poor Law, being very scarce now. Some kilns also were not included in Griffith's valuation.

Mode of correcting difference between them.

With those exceptions, wherever the valuation of his assistants was 25 per cent., or nearly so, over Griffith's valuation; he let it stand without any further inquiry. Had not, in fact, time to do more. Wherever there was a considerable difference, corrected it as far as time and circumstances would admit. Was very much pressed as to time, and therefore was unable to make the valuation as satisfactory as he otherwise would have done. Made no personal inspection of the Townland, in which there was such difference, but altered the valuation by bringing it to near 25*l.* per cent. over Griffith's valuation, and that was the way in which he kept the valuation uniform. Had no other means of keeping up an uniform scale of value, the time being so very short in which he had to return the valuation;

Where complaints made, visited the premises.

but wherever a complaint was made, visited the premises or tenement. The complaints related both to his own work and that of his assistants. A great many of the complaints as to value were groundless, but whenever he saw it was necessary he did not hesitate to alter his own estimate or that of his assistants.

The classification of soils was made by putting a price on them.—Judged of the qualities of the soil by inspection; had not time to make as accurate an examination as for a rent value.

Farm-houses how valued.

The houses included in Griffith's valuation he let stand—that is in the rural districts. The houses on the smaller farms are generally so inferior, that he added very little to the value of the land on account of them; and on that account his valuation of them might be considered lower than it should be, compared with other farms having good houses. Refers in the last answer to houses not included in Griffith's valuation.

Houses in towns not valued at rack-rent.

Even in valuing houses in towns did not go to the rack rent, but thinks his valuation of them is nearer the letting value than his valuation of lands in the country. In the towns there are more landlords, and therefore greater difference in the mode of letting.

Calculations of rate and taxes.

Filled up the columns by dividing the poor-rate, calculated at 10*d.* in the pound, equally between landlord and tenant. The tenants' taxes in the country consist altogether of county cess, and that he calculated at 1*s.* in the pound. All the other columns he left blank, not considering them material.

Leases of holdings.

On the Hertford estate the term is usually for lives and years. A great many of the holdings are held merely from year to year. The proprietors are rather anxious to give leases than the contrary. Cannot tell what proportion of the tenements are held by lease.

Reasons for departing from Griffith's valuation.

His reasons for departing from Griffith's valuation were, that it was too low, and that however just it might be between different townlands, yet he differed from the estimate made in Griffith's valuation, and could not support it upon an appeal; and there were several districts which had been improved since Griffith's valuation, but did not consider himself at liberty to alter it until he would be authorized to make a new valuation independent of Mr. Griffith's.

Mr. Gregg, Guardian.

Mr. GREGG, one of the Guardians of the Union.

Valuation a fair one.

Considers the valuation is a fair one; thinks the valuation is fully equal to the rents payable by the tenants to the landlords. The Marquis of Hertford's estates are 72,000 acres; there are no middle men on the estates, with the exception of two or three cases. Thinks that if the landlords were to produce their rentals there would be found very little difference between them and the valuator's estimates.

But little difference between rentals and valuation.

The objections made did not exceed above 80, and they were all settled upon explanation.

Board satisfied with valuation.

The Board of Guardians were perfectly satisfied with the valuation; does not think that on a large scale anything could be more satisfactory.

Disposition of Board to have valuation an under valuation.

The Board did not express any decided wish as to whether the rate ought to be a low or high rate, but their general disposition was that the valuation should be if anything rather an under than an over valuation.

RENT and TENURE of £10 BOROUGH ELECTORS, with Valuation for Poor Rate, and for Paving and Lighting (9 George IV. cap. 82.) LISBURN UNION.

Names of £10. Householders.	Value of Holding in Poor-Rate Book.	Tenure of Holding.	Rent actually paid by Tenant.	Rate under the Lighting Act, 9 Geo. IV., c. 82.	Observations.
	£. s. d.		£. s. d.	£. s. d.	
Charles Wm. Alderdice	27 0 0	Leasehold .	..	36 0 0	
Robert Allister . .	9 0 0	At will . .	12 0 0	12 0 0	
John Allister . . .	15 0 0	,,	..	20 0 0	
John Buncy . . .	50 0 0	Perpetuity .	Nominal.	60 0 0	
Henry Bell, Bow-street	15 0 0	,,	..	22 0 0	
David Beatly . . .	55 0 0	,,	Nominal.	60 0 0	
John Boomer . .	22 0 0	At will . .	28 0 0	27 0 0	
Thomas Becket . .	28 0 0	,,	36 0 0	35 0 0	
Alexander Brownlow.	21 0 0	,,	Ground-rent.	20 0 0	Purchased.
Renny Boomer . .	13 0 0	,,	14 0 0	20 0 0	
Renny Boomer . .	13 0 0	Perpetuity .	Nominal.	16 0 0	
George Boomer . .	14 0 0	,,	,,	16 0 0	
John Brownloo . .	8 0 0	At will . .	10 0 0	10 0 0	
William Boomer . .	16 0 0	Perpetuity .	Nominal.	15 0 0	
Henry Bell, Bridge-street.	12 0 0	At will . .	10 0 0	16 0 0	The rating includes a small tenement at present vacant.
Archibald Black . .	13 0 0	Perpetuity .	Nominal.	20 0 0	
Archibald Bell . .	12 0 0	At will . .	14 0 0	14 0 0	
George Bell . . .	45 0 0	,,	..	52 0 0	
Thomas Calteson .	10 0 0	,,	Ground-rent.	10 0 0	Purchased.
George Celan . .	30 0 0	Perpetuity .	Nominal.	32 0 0	
William Coulson . .	32 0 0	,,	60 0 0	45 0 0	Part let.
William Caldbeck .	55 0 0	Perpetuity .	Nominal.	85 0 0	Purchased for 2,000*l.*
Richard Edward Jas. Cordner.	38 0 0	,,	..	45 0 0	
Richard Edw. Capples	40 0 0	,,	..	52 0 0	
John Chapman . .	25 0 0	Lease . .	38 0 0	25 0 0	Part let.
James Coates. . .	20 0 0	At will . .	25 0 0	30 0 0	
James Cree . . .	9 0 0	,,	10 0 0	12 0 0	
Richard Crone . .	5 0 0	,,	..	9 0 0	
James Crawford . .	17 0 0	,,	16 0 0	20 0 0	Lowered lately.
James Coulson . .	30 0 0	Perpetuity .	Nominal.	45 0 0	
Charles Cripples . .	31 0 0	At will . .	..	40 0 0	
Samuel Douglass .	21 0 0	Lease . .	20 0 0	27 0 0	
James Dorman . .	14 0 0	At will . .	14 0 0	18 0 0	Old holding has improved.
William Dawson . .	21 0 0	Perpetual .	Nominal.	25 0 0	
Thomas Dougan . .	14 0 0	At will . .	18 0 0	16 0 0	
Robert Dickson . .	10 0 0	,,	12 0 0	10 0 0	
Patrick Doyle . .	10 0 0	,,	14 0 0	12 0 0	
William Dillon . .	5 0 0	Lease . .	Nominal.	8 0 0	Held with other houses
George Duncan . .	35 0 0	,,	37 10 0	41 0 0	Expended 150*l.* on premises.
Arthur Davis. . .	3 0 0	Perpetual .	Nominal.	10 0 0	
Richard Foote . .	12 0 0	At will . .	12 0 0	14 0 0	
Edward Farrell . .	..	,,	Ground-rent.	..	Purchased.
William Frazer . .	10 0 0	,,	12 0 0	15 0 0	Keeps it in repair.
Samuel Gamble . .	23 0 0	..	..	30 0 0	
William Graham . .	76 0 0	Perpetual .	Nominal.	90 0 0	
John Gillen . . .	19 0 0	At will . .	35 0 0	30 0 0	Lets part.
James Hodgen . .	6 0 0	..	..	5 0 0	
John Christy Hill .	21 0 0	At will . .	30 0 0	30 0 0	
James Hogg . . .	44 0 0	Perpetual .	Nominal.	55 0 0	
Henry Theop Higginson.	72 0 0	,,	..	80 0 0	
John Hicks . . .	19 0 0	At will . .	30 0 0	28 0 0	
Henry Hicks, (12 acres)	21 0 0	,,	..	0 0 0	House only built by himself, inherited.
Constantine Hanna .	10 0 0	,,	Ground-rent.	12 0 0	
John Herron . . .	12 0 0	,,	,,	12 0 0	
Robert Irwin . . .	12 0 0	At will . .	11 10 0	12 0 0	
Thomas Johnston .	20 0 0	,,	22 0 0	30 0 0	
Nath. Johnston (7 acres).	11 0 0	..	..	..	
Samuel Johnston. .	11 0 0	At will . .	16 9 0	10 0 0	
James Knox . . .	11 0 0	Perpetual .	Nominal.	10 0 0	
James Kennedy . .	5 0 0	..	..	8 0 0	
Jas. Johnston Kelso .	20 0 0	At will . .	25 0 0	25 0 0	
Hugh Kelly . . .	11 0 0	,,	Ground-rent.	15 0 0	Built by himself.
David Kennedy . .	5 0 0	..	..	5 0 0	
John Barcroft Kennedy.	17 0 0	At will . .	20 0 0	25 0 0	

Rent and Tenure of £10 Borough Electors, &c.—*continued.* LISBURN UNION.

APPENDIX.

Lisburn.

Names of £10 Householders.	Value of Holding in Poor-Rate Book.	Tenure of Holding.	Rent actually paid by Tenant.	Rate under the Lighting Act, 9 Geo. IV., c. 82.	Observations.
	£. s. d.		£. s. d.	£. s. d.	
Samuel Kennedy, 23 acres.	100 0 0	At will . .	..	..	Beyond lights. Purchased.
Alexander Lawson .	27 0 0	Lease . .	30 0 0	30 0 0	
Michael Lunn . .	16 0 0	At will . .	20 0 0	18 0 0	
John Lennington .	16 0 0	,,	,,	18 0 0	
Richard Edw. Leslie.	33 0 0	,,	..	40 0 0	
David Mack . . .	22 0 0	,,	28 0 0	27 0 0	
John Millar . . .	30 0 0	Perpetuity .	Nominal.	35 0 0	Cost 900*l.*
Henry Mulholland .	19 0 0	,,	,,	20 0 0	
Matthew Mussen .	37 0 0	,,	,,	40 0 0	
James Mussen . .	22 0 0	,,	,,	25 0 0	
Thomas Mussen . .	30 0 0	,,	,,	32 0 0	
George Major . .	26 0 0	Lease, life .	34 2 6	32 0 0	
Arthur Macartney .	18 0 0	Lease . .	..	18 0 0	
Richard Murrey . .	10 0 0	At will . .	12 0 0	12 0 0	
Robert Mussen . .	27 0 0	,,	36 0 0	32 0 0	
George M'Garry . .	16 0 0	,,	20 0 0	20 0 0	
Henry Mulholland .	38 0 0	Lease . .	12 0 0	46 0 0	
William Murray . .	18 0 0	At will . .	20 0 0	20 0 0	
George Morrow . .	11 0 0	,,	12 0 0	12 0 0	
James Murray . .	20 0 0	,,	20 0 0	28 0 0	
Dennis Megannity .	12 0 0	,,	11 0 0	8 0 0	
Robert M'Clare . .	30 0 0	Copyhold .	Nominal.	35 0 0	Formerly paid 40*l.* per annum.
Robert M'Call . .	18 0 0	At will . .	25 0 0	22 0 0	
William M'Laughlin.	14 0 0	,,	16 0 0	14 0 0	
William M'Donald .	16 0 0	,,	18 0 0	18 0 0	
Hugh M'Call. . .	18 0 0	,,	26 0 0	18 0 0	
Adam M'Clare . .	13 0 0	,,	16 0 0	15 0 0	
John M'Connell . .	13 0 0	,,	16 0 0	15 0 0	
John M'Connell . .	9 0 0	,,	10 0 0	10 0 0	
Zoal M'Keown . .	30 0 0	,,	30 0 0	30 0 0	
Richard M'Gush. .	15 0 0	,,	18 0 0	16 0 0	
John M'Quaid . .	10 0 0	,,	16 0 0	10 0 0	
Daniel M'Lernon .	20 0 0	Lease . .	28 0 0	30 0 0	Paid 60*l.* for lease.
William M'Donell .	5 0 0	At will . .	Ground-rent.	5 0 0	Built by himself.
John M'Intyre . .	12 0 0	,,	12 0 0	15 0 0	
Mark M'Kearney .	12 0 0	,,	20 0 0	20 0 0	
Erskine Neely . .	17 0 0	,,	20 0 0	20 0 0	
Thomas Neely . .	9 0 0	,,	10 0 0	9 0 0	
James Phillips . .	16 0 0	At will . .	23 0 0	20 0 0	
George Rollins . .	10 0 0	,,	..	13 0 0	
Richard Robinson .	45 0 0	Lease . .	90 0 0	65 0 0	
John Reed . . .	18 0 0	At will . .	18 0 0	18 0 0	
Jonathan Richardson	50 0 0	Perpetuity .	Nominal.	100 0 0	
Rev. William Reeves	17 0 0	..	..	10 0 0	
Hugh Seeds . . .	33 0 0	Lease on life	32 10 0	40 0 0	Paid 100*l.* for lease.
George Henry Sefton	16 0 0	At will . .	25 0 0	18 0 0	
Hugh Sorby . . .	13 0 0	,,	16 0 0	16 0 0	
Dennis Smyth . .	16 0 0	,,	20 0 0	18 0 0	
George Stephenson .	28 0 0	Lease .	27 10 0	30 0 0	Improved by himself.
Michael Savage . .	22 0 0	At will . .	25 0 0	25 0 0	
Thomas Stewart . .	12 0 0	,,	21 0 0	20 0 0	
John Singleton . .	18 0 0	,,	30 0 0	25 0 0	
Robert Stewart . .	25 0 0	Perpetuity .	Nominal.	45 0 0	
William Stewart . .	30 0 0	,,	,,	60 0 0	
Very Rev. Jas. Stannus	60 0 0	Official residence.	..	100 0 0	Lord Hertford's agent.
Thomas Strickland .	11 0 0	At will . .	..	13 0 0	
John Sitherwood. .	9 0 0	,,	13 0 0	10 0 0	
Thos. Johnston Smyth	50 0 0	Perpetuity .	Nominal .	75 0 0	
John Shaw Smyth (and 10½ acres.)	75 0 0	..	..	80 0 0	House only.
Robert Thompson .	13 0 0	..	..	12 0 0	
Robert Townley . .	5 0 0	..	..	6 0 0	
Francis Turner . .	10 0 0	At will . .	Ground-rent.	..	Beyond the lights, built by himself.
William Thompson .	53 0 0	Perpetuity .	Nominal.	60 0 0	
George Thompson .	9 0 0	At will . .	8 0 0	10 0 0	
Thomas Tinsley . .	11 0 0	,,	15 0 0	15 0 0	
William Thompson .	17 0 0	Perpetuity .	Nominal.	20 0 0	
John Vernon. . .	8 0 0	At will . .	8 0 0	9 0 0	
James Ward . . .	15 0 0	,,	15 0 0	18 0 0	Expended 25*l.* in improvements.
John Woods, sen. .	20 0 0	Perpetuity .	Nominal.	24 0 0	

Rent and Tenure of £10 Borough Electors, &c.—*continued.* LISBURN UNION.

Name of £10 Householders.	Value of Holding in Poor-Rate Book.	Tenure of Holding.	Rent actually paid by Tenant.	Rate under the Lighting Act, 9 Geo. IV., c. 82.	Observations.
	£. s. d.		£. s. d.	£. s. d.	
John Woods, jun. .	17 0 0	At will . .	25 0 0	25 0 0	
Francis Weldon . .	38 0 0	Perpetuity .	Nominal.	35 0 0	
Lucas Waring . .	44 0 0	,,	,,	75 0 0	
George Wilson . .	13 0 0	At will . .	12 0 0	15 0 0	Old holding.
Christopher Weldon .	3 0 0	,,	14 0 0	12 0 0	
John Wheeler . .	9 0 0	..	..	10 0 0	
William Whitler . .	35 0 0	Perpetuity .	Nominal.	50 0 0	
Thomas Wethered .	37 0 0	,,	,,	50 0 0	

COMPARISON of RENT, with VALUATION of £10 BOROUGH ELECTORS, holding at Will or short Leases, whose Rent has been ascertained. LISBURN UNION.

Names of £10 Householders.	Value of Holding in Poor-Rate Book.	Tenure of Holding.	Rent actually paid by Tenant.	Rate under the Lighting Act, 9 Geo. IV., c. 82.	Observations.
	£. s. d.		£. s. d.	£. s. d.	
Robert Allester . .	9 0 0	..	12 0 0	12 0 0	
John Boomer. . .	22 0 0	..	28 0 0	27 0 0	
Thomas Beckett . .	28 0 0	..	36 0 0	35 0 0	
Renny Boomer . .	13 0 0	..	14 0 0	20 0 0	
John Brownlee . .	8 0 0	..	10 0 0	10 0 0	
Archibald Bell . .	12 0 0	..	14 0 0	14 0 0	
James Coates . .	20 0 0	..	25 0 0	30 0 0	
James Cree . . .	9 0 0	..	10 0 0	12 0 0	
James Crawford . .	17 0 0	..	16 0 0	20 0 0	
Samuel Douglas . .	21 0 0	..	20 0 0	27 0 0	
James Doman . .	14 0 0	..	14 0 0	18 0 0	
Thomas Dougan . .	14 0 0	..	18 0 0	16 0 0	
Robert Dickson . .	10 0 0	..	12 0 0	10 0 0	
Patrick Doyle . .	10 0 0	..	14 0 0	12 0 0	
Richard Foot . .	12 0 0	..	12 0 0	14 0 0	
William Frazer . .	10 0 0	..	12 0 0	15 0 0	
Robert D. Irwin . .	12 0 0	..	11 10 0	12 0 0	
Thomas Johnson . .	20 0 0	..	22 0 0	30 0 0	
Samuel Johnson . .	4 0 0	..	16 9 0	10 0 0	
George Major . .	26 0 0	..	34 2 6	32 0 0	
Richard Murray . .	10 0 0	..	12 0 0	12 0 0	
Robert Musser . .	27 0 0	..	36 0 0	32 0 0	
George M'Gerry . .	16 0 0	..	20 0 0	20 0 0	
William Murray . .	18 0 0	..	20 0 0	20 0 0	
George Morrow . .	11 0 0	..	12 0 0	12 0 0	
James Mumcy . .	20 0 0	..	20 0 0	28 0 0	
Dennis M'Gamitty .	12 0 0	..	11 0 0	8 0 0	
Robert M'Call . .	18 0 0	..	25 0 0	22 0 0	
Wm. M'Loughlin .	14 0 0	..	16 0 0	14 0 0	
William M'Donald .	16 0 0	..	18 0 0	18 0 0	
Hugh M'Call . .	18 0 0	..	26 0 0	18 0 0	
Adam M'Cline . .	13 0 0	..	16 0 0	15 0 0	
John M'Connell . .	13 0 0	..	16 0 0	15 0 0	
John M'Connell, Bart.	9 0 0	..	10 0 0	10 0 0	
Toal M'Keown . .	30 0 0	..	30 0 0	30 0 0	
Richard M'Gurk. .	15 0 0	..	18 0 0	16 0 0	
John M'Quoid . .	10 0 0	..	16 0 0	10 0 0	
Daniel M'Lernon .	20 0 0	..	26 0 0	30 0 0	
John M'Tutgee . .	12 0 0	..	12 0 0	15 0 0	
Michael M'Keaving .	12 0 0	..	15 0 0	15 0 0	
Erskine Neely . .	17 0 0	..	20 0 0	20 0 0	
Thomas Neely . .	9 0 0	..	10 0 0	9 0 0	
James Phillips . .	16 0 0	..	23 0 0	20 0 0	
Richard Robinson .	45 0 0	..	90 0 0	65 0 0	
John Reed . . .	18 0 0	..	18 0 0	18 0 0	
George H. Sefton .	16 0 0	..	25 0 0	18 0 0	
Hugh Sorby . . .	13 0 0	..	16 0 0	16 0 0	
Dennis Slugth . .	16 0 0	..	20 0 0	18 0 0	
Michael Savage . .	22 0 0	..	25 0 0	25 0 0	
Thomas Stewart . .	12 0 0	..	21 0 0	20 0 0	
John Sitherwood . .	9 0 0	..	13 0 0	10 0 0	
George Thompson .	9 0 0	..	8 0 0	10 0 0	
Thomas Tunley . .	11 0 0	..	15 0 0	15 0 0	
John Vernon. . .	8 0 0	..	8 0 0	9 0 0	
James Ward . . .	15 0 0	..	15 0 0	18 0 0	
John Woods, Jun. .	17 0 0	..	25 0 0	25 0 0	
George Wilson . .	13 0 0	..	12 0 0	15 0 0	
C. Weldon . . .	3 0 0	..	14 0 0	12 0 0	

VALUATION of £10 COUNTY ELECTORS, (registered 1833 to 1840,) so far as ascertained.

COUNTY DOWN. LISBURN UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property, in respect of which Voter registers, as stated in Clerk of Peace's list.	Extent in Statute Measure as in Rate Book. A.	R.	P.	Net Annual Value as in Rate Book. £.	s.	d.	Observations.
Upper Castlereagh.	William Abernethy	1840	House and land	Bresagh	30	3	36	35	0	0	
	Thomas Carleton, jun.	,,	Ditto	Blaris	19	1	15	16	0	0	
	Edward Carleton	,,	Ditto	Ditto	145	0	34	138	0	0	
	William Dunn	,,	Ditto	Cloutenecally	54	3	20	50	0	0	
	Samuel M'Connell	,,	Ditto	Ditto	21	1	25	17	0	0	
	William Kelsey	,,	Ditto	Ballymullin	49	2	23	72	0	0	
	William Kelly	,,	Ditto	Ditto	20	3	18	30	0	0	
	Thomas Mussen	,,	Ditto	Ditto	13	1	37	19	0	0	
	John Mercer	,,	Ditto	Ditto	45	1	13	53	0	0	
	Robert Reid	,,	Ditto	Ditto	29	3	2	40	0	0	
	Samuel Garret	,,	Ditto	Ballynockan	11	2	33	12	0	0	
	Edward Mills	,,	Ditto	Ditto	39	1	19	34	0	0	
	William John Gibson	,,	Ditto	Crossan	29	1	1	27	0	0	
	Barrow Jefferson	,,	Ditto	Tannabrick	29	1	8	33	0	0	
	James Lauderdale	,,	Ditto	Lisnatrunk	16	3	37	21	0	0	
	Arthur Mussen	,,	Ditto	Ditto	48	2	8	51	0	0	
	William Mussen	,,	Ditto	Ditto	22	2	3	26	0	0	
	George Mills	,,	Ditto	Largymore	27	0	39	37	0	0	
	James M'Connell	,,	Ditto	Ditto	3	0	5	5	0	0	
	Robert Perkinson	,,	Ditto	Ditto	5	0	0	7	0	0	
	Samuel Milikin	,,	Ditto	Lisnabreany	26	2	21	22	10	0	
	Robert M'Comb	,,	Ditto	Tullynacross	21	3	7	24	0	0	
	James M'Clure	,,	Ditto	Cloutenecally	27	0	25	30	0	0	
	John M'Connell	,,	Ditto	Ballynehatty	17	3	30	18	0	0	
	George Thompson	,,	Ditto	Ditto	15	2	0	18	0	0	
	Francis Pelan	,,	Ditto	Tullynacross	15	3	12	17	0	0	
	Hill Sloan	,,	Ditto	Carryduff	56	1	30	33	0	0	
	Henry Shaw	,,	Ditto	Ballymagarrick	7	2	3	7	0	0	
	John Shaw	,,	Ditto	Ditto	8	0	0	7	0	0	
	Matthew Shaw	,,	Ditto	Ditto	22	1	25	22	0	0	
	James Stewart	,,	Ditto	Ballylenaghen	29	2	32	34	0	0	
	John White	,,	Ditto	Ditto	17	1	28	17	10	0	
	Matthew Clarke	,,	Ditto	Largymore	25	2	23	32	0	0	
	Arthur Cahoon	,,	Ditto	Ditto	19	2	27	26	0	0	
	Robert Edgar	,,	Ditto	Ditto	16	0	36	25	0	0	
	Renny Boomer	,,	Ditto	Ditto	21	0	7	25	0	0	
	William Clotworthy	1839	Ditto	Ballymacbrenan	16	2	34	11	10	0	
	Hugh Graham	,,	Ditto	Ditto	52	1	11	52	0	0	
	Robert Graham	,,	Ditto	Ditto	34	3	22	33	0	0	
	Same	,,	Ditto	Ditto	44	0	25	38	0	0	
	John Jamison	,,	Ditto	Ditto	33	1	5	31	0	0	
	James Morrow	,,	Ditto	Ditto	21	1	15	20	0	0	
	Thomas Nesbitt	,,	Ditto	Ditto	16	2	34	11	10	0	
	William M'Bride	,,	Ditto	Ditto	13	2	28	13	0	0	
	Samuel Sloane	,,	Ditto	Ditto	92	2	35	100	0	0	
	William Crawford	,,	Ditto	Carr	30	1	11	20	0	0	
	John	,,	Ditto	Ditto	29	1	35	21	0	0	
	Thomas Graham	,,	Ditto	Ditto	20	3	7	18	0	0	
	Samuel Dornan	,,	Ditto	Ditto	37	2	5	29	0	0	
	William Crothers	,,	Ditto	Bresagh	19	3	39	22	0	0	
	Hill Hale	,,	Ditto	Hill Hall	16	0	31	17	0	0	
	James Colville	,,	Ditto	Lisnabreny	39	0	12	36	0	0	
	James Foster	,,	Ditto	Ditto	32	0	19	27	0	0	
	James Morton	,,	Ditto	Ditto	44	1	15	41	0	0	
	James Wilson	,,	Land	Ditto	44	1	15	41	0	0	
	Gawn Dunn	,,	House and land	Cloutenecally	17	2	13	15	0	0	
	John Dunn	,,	Ditto	Ditto	20	3	30	17	0	0	
	James Cally	,,	Ditto	Ballynockan	17	2	39	18	0	0	
	Thomas Currough	,,	Ditto	Ditto	12	3	20	13	10	0	
	Hugh Dornan	,,	Ditto	Ditto	28	1	25	29	0	0	
	John Garrott	,,	Ditto	Ditto	11	1	12	11	0	0	
	John Kilbraith	,,	Ditto	Ditto	30	1	15	28	0	0	
	James Minnis	,,	Ditto	Ditto	24	2	5	19	0	0	
	Arthur Davison	,,	Ditto	Linastrean	53	0	18	51	0	0	
	William Graham	,,	Ditto	Ditto	106	3	28	102	0	0	
	Robert Morrow	,,	Ditto	Lisbane	32	3	25	19	0	0	
	Martin Morrow	,,	Ditto	Ditto	30	2	22	19	0	0	
	Thomas Gill	,,	Ditto	Ditto	28	3	30	20	0	0	
	James Gill	,,	Ditto	Ditto	23	0	23	15	0	0	
	John Thompson	,,	Ditto	Ditto	13	0	26	12	0	0	
	Hugh Gray	,,	Ditto	Ballynevally	12	2	26	19	0	0	
	John Kirkpatrick	,,	Ditto	Bresagh	36	1	12	41	0	0	
	Joseph Rea	,,	Ditto	Ditto	27	3	14	22	0	0	
	Hugh M'Connell	,,	Ditto	Ditto	32	3	24	37	0	0	
	Robert Wright	,,	Ditto	Ditto	31	2	22	33	0	0	
	John Simpson	,,	Ditto	Ditto	39	0	19	48	0	0	
	John M'Kee	,,	Ditto	Ditto	48	2	21	54	0	0	
	John M'Kitterick	,,	Ditto	Drumra	36	1	32	38	0	0	
	Allen M'Ilveen	,,	Ditto	Carryduff	36	3	16	35	0	0	
	David Simpson	,,	Ditto	Bresagh	37	2	32	43	0	0	
	James Shaw	,,	Ditto	Killaney	53	3	12	64	0	0	
	Hugh Smith	,,	Ditto	Ballynevally	18	3	39	20	0	0	
	Alexander Bradley	1838	Ditto	Lessons	43	0	10	43	0	0	
	John Bradley	,,	Ditto	Ditto	45	3	30	48	0	0	
	Hans Claney	,,	Ditto	Ditto	25	1	26	26	0	0	
	David M'Kee	,,	Ditto	Ditto	30	3	28	32	0	0	
	Samuel Anderson	,,	Ditto	Lisdoonan	28	2	31	25	0	0	
	James Gilmore	,,	Ditto	Ditto	20	1	30	22	0	0	
	Richard Minnis	,,	Ditto	Ditto	19	2	23	18	0	0	

Valuation of £10 County Electors, (registered 1833 to 1840,)—*continued.*

COUNTY DOWN. LISBURN UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property, in respect of which Voter registers, as stated in Clerk of Peace's list.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Observations.
					A. R. P.	£. s. d.	
Upper Castlereagh.	John Minnis	1838	House and land	Lisdoonan	34 3 24	32 0 0	
	William Minnis	,,	Ditto	Ditto	15 3 18	16 0 0	
	Hugh M'Kee	,,	Ditto	Ditto	15 0 6	16 0 0	
	James M'Kee	,,	Ditto	Ditto	16 3 21	18 0 0	
	Samuel Macauley	,,	Ditto	Ditto	21 1 13	19 0 0	
	John Macauley	,,	Ditto	Ditto	18 1 4	15 0 0	
	James M'Bride	,,	Ditto	Ditto	26 3 8	24 0 0	
	Hugh Strean	,,	Ditto	Ditto	24 2 28	25 0 0	
	John Strean	,,	Ditto	Ditto	45 3 10	46 0 0	
	Samuel Dodds, sen.	,,	Ditto	Carrignacessanagh	51 2 25	44 0 0	
	Hugh Deals	,,	Ditto	Ditto	13 3 4	8 10 0	He appears to have registered out of another holding in addition to this one.
	Alexander M'Kee	,,	Ditto	Ditto	17 2 34	16 0 0	
	William Shaw	,,	Ditto	Ditto	26 0 7	25 0 0	
	John Shaw	,,	Ditto	Ditto	31 0 0	30 0 0	
	Arthur Hamilton	,,	Ditto	Drummaconnell	30 1 20	28 0 0	
	Andrew Oswald	,,	Ditto	Ditto	3 3 33	2 10 0	He appears to have registered out of two other holdings in addition to this one.
	Thomas Little	,,	Ditto	Killinure	10 3 11	11 0 0	
	William Mageean	,,	Ditto	Ditto	39 2 34	38 10 0	
	John Malcolm	,,	Ditto	Ditto	30 2 15	29 10 0	
	Robert Magibbin	,,	Ditto	Ditto	36 3 8	36 0 0	
	Robert M'Kee	,,	Ditto	Ditto	21 3 31	20 0 0	
	Garvin Murphy	,,	Ditto	Ditto	20 1 15	21 0 0	
	Adam Patterson	,,	Ditto	Ditto	22 3 2	22 0 0	
	Hamilton Patterson	,,	Ditto	Ditto	56 1 15	54 0 0	
	James Sloan	,,	Ditto	Ditto	17 1 6	18 0 0	
	Samuel Sloan, jun.	,,	Ditto	Ditto	19 1 3	19 10 0	
	Samuel Sloan, senior	,,	Ditto	Ditto	30 0 12	29 0 0	
	John Shaw	,,	Ditto	Ditto	27 0 16	27 0 0	
	William Warwick	,,	Ditto	Ditto	23 0 14	24 0 0	
	Thomas M'Caugherty	,,	Ditto	Ditto	33 2 20	34 10 0	
	Joseph Lyons	,,	Ditto	Saintfield and Drumconnell.	4 3 5	4 10 0	
	Matthew M'Williams	,,	Ditto	Glossderummond	25 1 21	30 0 0	
	James Shepherd	,,	Ditto	Ditto	20 0 30	25 0 0	
	Henry Simpson	,,	Ditto	Ditto	20 0 3	30 0 0	
	John Orr	,,	Ditto	Ballyagherty	30 3 15	35 0 0	
	James Pary	,,	Ditto	Lisdalgin	22 1 5	25 0 0	
	John Whiggan	,,	Ditto	Ditto	20 2 34	23 0 0	
	Robert Rea	,,	Ditto	Lisbone and Tullywest.	8 3 26	7 0 0	
	Same	,,	Ditto	Ditto	16 1 2	14 10 0	
	Thomas Davison	1836	Ditto	Limostrean	28 3 0	25 0 0	
	Hugh M'Kee	,,	Ditto	Ditto	22 2 9	21 0 0	
	John Bennett	,,	Ditto	Lisbane	19 0 19	17 0 0	
	Thomas Corrough	,,	Ditto	Ballynockan	12 3 20	13 10 0	
	James Corry	,,	Ditto	Killaney	19 2 16	22 0 0	
	William Norwood	,,	Ditto	Ballycarngannon	17 0 8	17 0 0	
	John Heron	,,	Ditto	Ditto	29 1 21	22 0 0	
	James Prentice	,,	Ditto	Carricknaveagh	55 3 22	53 0 0	
	Mawhinny Shaw	,,	Ditto	Carr	40 2 26	27 0 0	
	Thomas Mussen	1835	Ditto	Ballymullan	13 1 37	19 0 0	
	James M'Connell	,,	Ditto	Largymore	3 0 11	5 0 0	
	William Shaw	,,	Ditto	Oully	33 3 26	31 0 0	
	Hugh Dornon	1834	Ditto	Ballynockan	28 1 25	29 0 0	
	William Weir	,,	Ditto	Crossan	28 0 38	27 0 0	
	James Graham	1833	Land	Ballymogarrick	4 3 21	4 0 0	
	Same	,,	House and land	Ditto	19 0 37	14 0 0	
Lower Iveagh.	Charles Adams	1840	Ditto	Hillsboro'	19 0 3	28 0 0	
	Joseph Johnston	,,	Ditto	Ditto	6 1 12	9 0 0	
	Matthew Black	,,	Ditto	Magherycoulun	35 3 36	43 0 0	
	William M'Kee	,,	Ditto	Ditto	20 1 7	17 10 0	
	William Burgess	,,	Ditto	Dunnadony	73 2 30	73 0 0	
	Thomas Beatty	,,	Ditto	Ballycrinee	46 0 39	48 0 0	
	Matthew Brown	,,	Ditto	Ditto	27 1 6	25 0 0	
	Joseph Presagh	,,	Ditto	Ditto	15 2 24	15 0 0	
	Robert Blythe	,,	Ditto	Lisadean	33 2 34	31 0 0	
	Samuel Irwin	,,	Ditto	Ballykuloughern	16 2 12	16 0 0	
	Thomas Bell	,,	Ditto	Ditto	20 1 9	18 10 0	
	James Dornan	,,	Ditto	Ditto	40 0 7	37 0 0	
	William M'Kibbin	,,	Ditto	Ditto	16 1 0	15 0 0	
	Moses Scott	,,	Ditto	Ditto	16 1 1	15 0 0	
	John Bell	,,	Ditto	Carnreagh	33 0 6	33 1 0	
	John Malcolm	,,	Ditto	Corcreany	27 0 10	23 0 0	
	John M'Leary	,,	Ditto	Ditto	80 1 12	86 0 0	
	William Brereton	,,	Ditto	Ditto	40 1 30	48 0 0	
	Francis Bell	,,	Ditto	Carricknedarriff	23 1 4	23 0 0	
	Thomas Rutherford	,,	Ditto	Ditto	35 1 28	34 0 0	
	James Rutherford	,,	Ditto	Ditto	25 2 20	25 0 0	
	Robert M' Kibbin	,,	Ditto	Ditto	10 0 29	9 0 0	
	John Corry	,,	Ditto	Edenhillick	34 0 31	31 0 0	
	Robert Knox	,,	Ditto	Ditto	34 1 16	34 0 0	
	John M'Kee	,,	Ditto	Ditto	25 0 27	22 0 0	
	James Campbell	,,	Ditto	Listullicorran	40 0 38	52 0 0	
	Hugh Lilburn	,,	Ditto	Ditto	33 3 1	37 0 0	
	Robert Thompson	,,	Ditto	Ditto	36 3 18	40 0 0	
	Henry Davis	,,	Ditto	Culcavey	40 0 13	55 0 0	
	Jeremiah Harvey	,,	Ditto	Ditto	43 3 12	44 0 0	
	Joseph Robinson	,,	Ditto	Ditto	49 2 0	50 0 0	
	Robert Doak	,,	Ditto	Edentrillick	39 0 28	38 0 0	Mr. Fowler and R. Fowler appear rated, but there is but one freeholder registered.
	R. J. Fowler	,,	Ditto	Carnbarse	3 1 38	4 0 0	
	(Robert Fowler)	,,	Ditto	Ditto	65 3 7	80 0 0	
	J. C. Moreland	,,	Lands	Ditto	55 1 34	75 0 0	

Valuation of £10 County Electors, (registered 1833 to 1840.)—*continued.*

COUNTY DOWN. LISBURN UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property, in respect of which Voter registers, as stated in Clerk of Peace's list.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
Lower Iveagh.	James Fisher	1840	House and land	Ballyworfy	30 0 34	30 0 0	
	John Kidd	,,	Ditto	Ditto	29 2 11	31 0 0	
	John Greer	,,	Ditto	Tullynore	55 2 23	60 0 0	
	James Greer	,,	Ditto	Ditto	45 0 25	45 0 0	
	John Green	,,	Ditto	Aghnatrisk	100 1 37	105 0 0	
	William Graham	,,	Ditto	Drunnenockan	32 1 31	33 0 0	
	John Gill	,,	Ditto	Ditto	48 3 29	52 0 0	
	Michael Montgomery	,,	Ditto	Ditto	32 2 21	32 0 0	
	Robert Knox	,,	Ditto	Ditto	34 0 0	35 0 0	
	James Graham	,,	Ditto	Carrygray	23 0 13	22 10 0	
	David Walker	,,	Ditto	Ditto	16 0 22	18 10 0	
	David Kirkpatrick	,,	Ditto	Ballymurphy	25 3 27	26 0 0	
	Same	,,	Ditto	Ditto	26 0 27	23 0 0	
	Hugh Kirkpatrick	,,	Ditto	Ditto	19 3 0	18 0 0	
	Robert M'Kee	,,	Ditto	Ditto	50 3 11	45 0 0	
	John Scott	,,	Ditto	Ditto	30 0 13	28 0 0	
	Robert Swords	,,	Ditto	Ditto	40 2 10	35 0 0	
	John Green	,,	Ditto	Ballykeelartifinny	37 1 9	31 0 0	
	James Wood	,,	Ditto	Ditto and Lissidim	33 0 25	33 0 0	
	John Hook	,,	Ditto	Lappoys	53 0 8	34 0 0	
	John M'Clughan	,,	Ditto	Aghadunvarran	58 1 19	56 0 0	
	John Thornton	,,	Ditto	Ditto	34 0 17	26 0 0	
	Abraham Jordan	,,	Ditto	Ditto	16 0 31	15 0 0	
	William Kidd	,,	Ditto	Edenticullo	17 3 5	17 0 0	
	Rev. R. Moorhead	,,	Ditto	Ballymurphy	27 1 33	28 0 0	
	John M'Cally	,,	Ditto	Ballycrime	25 3 7	25 0 0	
	William Rutherford	,,	Ditto	Ditto	35 2 30	33 0 0	
	John Nicholson	,,	Ditto	Moydalgan	55 3 2	50 0 0	
	Robert Stewart	,,	Ditto	Ditto	17 0 9	17 0 0	
	William Thessig	,,	Ditto	Maze	13 2 15	11 0 0	
	Robert Kingan	,,	Ditto	Moydalgan	51 1 1	45 0 0	
	William Shaw	,,	Ditto	Maze	96 3 5	76 0 0	
	William Robinson	,,	Ditto	Growell	51 3 31	64 0 0	
	William White	,,	Ditto	Ballyhomra	54 1 20	56 0 0	
	Thomas Waterwork	,,	Ditto	Ditto	13 2 12	13 0 0	
	Aaron Hunter	,,	House	Hillsboro	. .	10 10 0	
	Moses Tate	,,	House and land	Ditto	18 2 24	27 0 0	
	Anthony Scandett	,,	Ditto	Ditto	10 3 8	15 10 0	
	Hugh Gill	1838	Ditto	Drumnanockan	38 0 27	42 0 0	
	Alexander Stewart	,,	Ditto	Carygray	21 0 23	20 0 0	
	James Cargin	1837	Ditto	Drumlough	12 0 33	13 0 0	Registered out of this and another holding.
	George Irwin	,,	Ditto	Reilly's Nuiat.	16 3 34	18 0 0	
	Thomas Gillespie	,,	Ditto	Ballymurphy	25 0 37	19 0 0	
	George M'Kee	,,	Ditto	Clogher	7 3 35	8 0 0	
	Valentine Ellis	,,	House	Hillsboro	. .	20 0 0	
	William Cooper	1836	House and land	Drumnenockan	27 2 16	29 0 0	
	John Cattney	,,	Ditto	Clogher	39 3 14	37 0 0	
	George M'Adam	,,	Ditto	Edentrillick	28 3 7	29 0 0	
	John M'Kee	,,	Ditto	Carrygray	23 1 38	24 10 0	
	Wills Phonix	,,	Ditto	Maze	14 2 30	12 0 0	
	Same	,,	Ditto	Ditto	24 3 11	26 0 0	
	John Walker	1834	Ditto	Ditto	1 2 19	1 10 0	
	James Little	1833	Ditto	Cabra	34 1 32	33 0 9	
	Matthew Martin	,,	Ditto	Ditto	8 1 20	7 10 0	
	John Martin	,,	Ditto	Augherclick	31 0 38	34 0 0	

Valuation of £10 County Electors, (registered 1833 to 1840,) so far as ascertained.

COUNTY ANTRIM. LISBURN UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property, in respect of which Voter registers, as stated in Clerk of Peace's list.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
Upper Massareene.	David Adgey	1840	House and land	Knockern	18 0 1	14 10 0	
	William Antwhistle	,,	Ditto	Ballyscolly	82 2 26	95 0 0	Called in poor rate-book Endtwisdale.
	Shaw Armstrong	,,	Ditto	Knockern	50 0 0	40 0 0	
	Robert Addison	,,	Ditto	Lurgill	9 1 0	10 0 0	
	John Addison	,,	Ditto	Legateriff	42 0 8	59 0 0	
	John Adgey	,,	Ditto	Knockcairn	33 0 34	25 0 0	
	John Anderson	,,	Ditto	Morusk	17 3 0	24 0 0	
	Turtle Bunting	,,	Ditto	Loughrelisk	46 3 2	48 0 0	
	William Bryans	,,	Ditto	Tullynewbone	24 3 0	19 0 0	
	Robert Blackburne	,,	Ditto	Knockmore	13 1 4	17 0 0	
	Thomas Boyes	,,	Ditto	Ballymaclose	21 0 14	21 0 0	
	Thomas Briggs	,,	Ditto	Knockmore	7 0 0	9 0 0	Widow of Alexander Blackburn in rate-book.
	Alexander Blackburne	,,	Ditto	Clogher	40 2 12	66 0 0	
	Richard Bradley	,,	Ditto	Ballymaclose	17 3 7	13 0 0	
	Samuel Ryans	,,	Ditto	Ballyminimore	15 1 1	12 0 0	
	John Balance	,,	Ditto	Ballypitmore	28 3 39	20 0 0	
	William Close	,,	Ditto	Ballymacword	60 3 33	28 0 0	
	Thomas Collins	,,	Ditto	Slavenocloy	62 1 31	22 0 0	
	Robert Cardwell	,,	Ditto	Derrykilultagh	22 2 17	21 0 0	
	William Clarke	,,	House, land, quarry	Magherimisk	24 0 0	39 0 0	
	David Connor	,,	House and land	Loughrelish	127 3 27	125 0 0	
	William Cinnamond	,,	Ditto	Ditto	23 3 29	23 10 0	
	George Crooks	,,	Ditto	Innislaughin	49 2 37	64 0 0	
	John Connor	,,	Ditto	Islandkelly	42 2 29	29 10 0	
	Samuel Cahoon	,,	Ditto	Ballymore	34 2 6	31 0 0	
	William Crawford	,,	Ditto	Ballypitmore	30 1 6	18 0 0	
	Owen Close	,,	Ditto	Bovolean	4 2 31	4 0 0	
	John Connor	,,	Ditto	Magheramisk	32 2 0	38 0 0	
	Nathaniel Craig	,,	Ditto	Ballymore	35 0 0	35 0 0	
	Thomas Cinnamond	,,	Ditto	Mageramisk	47 1 0	53 0 0	

Valuation of £10 County Electors, (registered 1833 to 1840.)—*continued.*

COUNTY ANTRIM. LISBURN UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Observations.
William Cahoon	1840	House and land	Aghnahogh	14 0 11	10 0 0	
Robert Cahoon	,,	Ditto	Ditto	9 0 12	7 0 0	
Israel Durham	,,	Ditto	Ballymacoy	55 2 21	38 0 0	
John Dickey	,,	Ditto	Morusk	21 1 38	28 0 0	
Joseph Fulton	,,	Ditto	Derrykelulk	77 0 37	61 0 0	The person rated appears to be James Fulton.
John Forsyth	,,	Ditto	Aghalistoan	26 1 21	29 0 0	
James Farr	,,	Ditto	Ballyronnon	14 0 6	14 0 0	
Richard Galley	,,	Ditto	Lurganteneil	30 2 25	29 0 0	
Thomas Green	,,	Ditto	Trunmery	61 2 26	75 0 0	
William Green	,,	Ditto	Creenogh	20 0 11	17 0 0	
John Graham	,,	Ditto	Whitemountain and Knocknadowney	14 2 3	8 0 0	
Samuel Gillespie	,,	Ditto	Tullyrouske	29 3 7	20 0 0	
Thomas Gilbert	,,	Ditto	Clonteriff	44 2 5	46 0 0	
Thomas Galloway	,,	Ditto	Bovolean	37 2 2	24 0 0	
Alfred Gill	,,	Ditto	Magheragall	11 0 0	13 0 0	
John Greene	,,	Ditto	Gortnecony	15 1 15	17 0 0	
William Hunter	,,	Ditto	Bovolean	25 0 10	13 0 0	
William Hodgson	,,	Ditto	Knockmore	15 0 0	23 0 0	Called in rate-book William Hodgens.
John Hanna	,,	Ditto	Cremogh	14 1 16	14 0 0	
John Hill	,,	Ditto	Moneycromag	87 2 9	90 0 0	
John E. Hendren	,,	Ditto	Slavenacloy	42 2 10	18 0 0	Called in rate-book John Henderson.
John Hillis	,,	Ditto	Magheramisk	26 0 20	29 0 0	
Alexander Hall	,,	Ditto	Ditto	97 3 20	114 0 0	
George Higginson	,,	Ditto	Moneycromog	12 0 6	14 0 0	
Rice Hamill	,,	Ditto	Aghadaney	44 1 19	40 0 0	
John Hare	,,	Ditto	Aghaulis	25 1 20	20 0 0	
William Horner	,,	Ditto	Bovolgan	16 1 2	15 0 0	
John Harlin	,,	Ditto	Knockmore	31 2 35	48 0 0	
Adam Hull	,,	Ditto	Magheramisk	15 3 30	19 0 0	
James Hood	,,	Ditto	Knockern	12 3 12	10 0 0	
John Ireland	,,	Ditto	Dundrod	22 0 0	15 0 0	
John Ireland	,,	Ditto	Bodon	24 3 0	15 0 0	
Same	,,	Ditto	Ditto	17 0 0	10 10 0	
John Jackson	,,	Ditto	Whitemountain	13 0 2	5 0 0	
John Johnson	,,	Ditto	Glenavey	27 3 30	56 0 0	
Samuel Johnson	,,	Ditto	Dundrod	52 0 0	38 0 0	
Ralph Jefferson	,,	Ditto	Ballymacoss	10 1 17	10 0 0	
Thomas Kennedy	,,	Ditto	Kilercreeny	85 0 33	82 0 0	
William Kilpatrick	,,	Ditto	Tullynewbane	30 2 5	21 10 0	In rate-book called Kirkpatrick.
James Kearney	,,	Ditto	Edenturchen	32 3 30	30 0 0	
Robert Lewers	,,	Ditto	Bovolgan	29 1 15	18 0 0	
Alexander Larmour	,,	Ditto	Ballycarrickmaddy	35 2 34	32 0 0	
John Lavery	,,	Ditto	Loughrelish	46 2 21	43 0 0	
William Lavery	,,	Ditto	Innisloughlin	18 3 14	23 0 0	
George Lyons	,,	Ditto	Ballynacoy	23 2 10	16 0 0	
Joshua Lamb	,,	Ditto	Lurganure	57 2 2	57 0 0	
Bernard Lavery	,,	Ditto	Knockern	22 1 6	15 0 0	
John Lackey	,,	Ditto	Islandkelly	12 0 1	16 10 0	
Joseph Lackey	,,	Ditto	Drumenkelly	10 1 19	9 0 0	
John Mairs	,,	Land	Ballycarrickmaddy	11 3 7	11 0 0	
Same	,,	House and land	Ballymore	23 1 16	19 0 0	
John Magee	,,	Ditto	Ballymacword	25 1 4	7 0 0	
Same	,,	Ditto	Ditto	108 0 23	41 0 0	
Edward Magerity	,,	Ditto	Ditto	14 2 25	8 0 0	
Jacob Murray	,,	Ditto	Moyrusk	26 0 36	30 0 0	
William Montgomery	,,	Ditto	Aghacarnon	53 1 35	58 0 0	
Henry Morgan	,,	Ditto	Ballymacricket	20 2 12	16 0 0	
James Maxwell	,,	Ditto	Ballyscully	23 2 20	27 0 0	
Joseph M'Corry	,,	Ditto	Drumsile	38 3 22	40 0 0	
William M'Cullogh	,,	Ditto	Dundrod	19 1 30	14 10 0	
John M'Garrell	,,	Ditto	Ballymacricket	25 2 0	20 0 0	
John M'Ilravy	,,	Ditto	Edenturchen	34 3 22	31 0 0	
Joseph M'Neight	,,	Ditto	Ballynedolly	31 3 12	22 0 0	
George M'Neight	,,	Ditto	Ditto	16 0 0	13 0 0	
Richard M'Queeland	,,	Ditto	Mogheromish	12 0 0	14 0 0	
Same	,,	Ditto	Ditto	4 0 0	5 0 0	
James M'Cleave	,,	Ditto	Ballymacward	30 2 2	11 10 0	
Thomas Orr	,,	Ditto	Ditto	2 2 0	0 15 0	
Same	,,	Ditto	Ditto	26 2 3	19 0 0	
John Orr	,,	Ditto	Ditto	24 0 3	14 0 0	
Same	,,	Ditto	Ditto	3 0 0	1 10 0	
Henry O'Niele	,,	Ditto	Ditto	15 1 34	7 0 0	
James Ryce	,,	Ditto	Ditto	38 1 14	17 0 0	
Alexander Stewart	,,	Ditto	Ditto	27 1 15	13 0 0	
Richard Scott	,,	Ditto	Ditto	34 0 0	19 0 0	
Same	,,	Ditto	Ditto	12 3 25	6 0 0	
John M'Ilroy	,,	Ditto	Bodore	38 3 37	27 0 0	
Bernard M'Creenor	,,		Lurgill	28 2 16	32 0 0	
Mark Peel	,,		Ditto	21 2 25	26 0 0	
George M'Kinstrey	,,		Aghadavey	41 0 36	41 0 0	
John M'Clure	,,		Bodore	41 0 0	28 0 0	
Hugh M'Curry	,,	Land	Aghshadolgan	8 2 0	9 0 0	
Same	,,	House and land		12 1 25	16 0 0	
David M'Cullagh	,,	Ditto	Drundod	20 0 8	15 0 0	This elector appears to have registered out of his two holdings.
Same	,,	Ditto	Knockern	15 2 12	15 0 0	
William M'Clelland	,,	Ditto	Loughrelisk	26 1 24	25 0 0	
Leonard M'Neece	,,	Ditto	Carnkilly	18 3 2	16 0 0	Like observation.
Same	,,	Ditto	Crew	21 3 7	29 0 0	
John M'Neill	,,	Ditto	Ditto	43 1 25	38 0 0	
John M'Donald	,,	Ditto	Innisloughlin	24 1 19	25 0 0	In rate-book called John M'Dowell.

UPPER MASSAREENE.

Valuation of £10 County Electors, (registered 1833 to 1840.)—*continued.*

County Antrim. Lisburn Union.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace List.	Description of Property Rated; as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
Upper Massareene.	James M'Neight	1840	House and land	Kilcorig	26 1 12	23 0 0	
	Thomas Thompson	,,	Ditto	Ditto	23 3 3	21 0 0	Registered out of the two holdings.
	Same	,,	Ditto	Ballycanickmoddy	24 1 16	20 0 0	
	James M'Ilrath	,,	Ditto	Island Kelly	20 2 1	13 0 0	
	Joseph Whiteside	,,	Ditto	Ditto	33 1 3	20 10 0	
	John M'Kinstry	,,	Ditto	Kilcorig	6 2 20	6 0 0	
	James Neilson	,,	Ditto	Ballyvorally	76 3 0	84 0 0	
	Thomas Neill	,,	Ditto	Ballyvannon	4 3 5	6 0 0	In rate called O'Neill.
	Hungerford Patterson	,,	Ditto	Ditto	24 0 14	25 0 0	
	James Neill	,,	Ditto	Slavenacloy	37 3 27	15 0 0	
	Robert Parkinson	,	Ditto	Aghnahoe	10 2 0	10 0 0	
	James Philips	,,	Ditto	Tullynewbane	38 2 7	31 0 0	
	Alexander Patterson	,,	Ditto	Loughrelisk	58 3 29	60 0 0	
	John Robinson	,,	Ditto	Lisnu	16 0 13	20 0 0	
	Ralph Russell	,,	Ditto	Aghacarnon	27 1 0	30 0 0	
	John Tuft	,,	Ditto	Ditto	35 2 7	41 0 0	
	Thomas Whitta	,,	Ditto	Ditto	129 3 4	140 0 0	
	John Seals	,,	Ditto	Aghalisloan	26 1 20	19 0 0	
	John Sefton	,,	Ditto	Tullynewbank	24 1 0	19 0 0	
	George Simpson	,,	Ditto	Bovolgan	27 1 34	18 0 0	
	James Simpson	,,	Ditto	Ditto	30 3 11	15 0 0	
	William Sefton	,,	Ditto	Ballyscolly	16 3 1	29 0 0	
	William Wright	,,	Ditto	Ditto	38 0 0	40 0 0	
	Thomas Spence	,,	Ditto	Ballymona	37 1 3	35 0 0	
	Henry Sefton	,,	Ditto	Breeken-hill	19 2 39	24 0 0	
	James Scott	,,	Ditto	Balliniminimore	43 2 22	36 0 0	
	William Sefton	,,	Ditto	Tullyrousk	33 0 8	20 0 0	
	Thomas Wheeler	,,	Ditto	Ditto	15 0 0	11 0 0	
	James Wilson	,,	Ditto	Ditto	34 0 30	24 0 0	
	Edward Tuft	,,	Ditto	Brecken-hill	10 0 11	15 0 0	This elector appears to have registered out of these two holdings, together with another not in this Union.
	Same	,,	Land	Clouterriff	5 2 33	6 0 0	
	John Tollerton	,,	House and land	Ballynelargy	29 0 0	32 0 0	
	Adam Thompson	,,	Ditto	Aghadalgon	16 0 18	21 0 0	
	James Thompson	,,	Ditto	Ballymacoss	20 2 33	24 0 0	
	Moses Watson	,,	Ditto	Ballyellough	33 2 12	35 0 0	
	Hugh Weir	,,	Ditto	Ballycarrickmoddy	42 1 0	42 0 0	
	John Wardell	,,	Ditto	Morousk	21 0 22	29 0 0	
	John White	,,	Ditto	Dundrod	18 1 18	16 0 0	
	Richard Willis	,,	Ditto	Whitemountain	28 2 4	12 0 0	
	Robert Watson	,,	Ditto	Creenagh	8 2 7	11 0 0	Elector registered out of these two holdings.
	Same	,,	Land	Gortnocon	12 3 35	9 0 0	
	Robert Watson	,,	House and land	Drominkelly	46 0 3	26 0 0	
	Robert Young	,,	Ditto	Dundrod	37 0 0	15 10 0	
	John Brown	1838	Ditto	Knockarea	46 3 20	47 0 0	
	John Hamill	,,	Ditto	Bodore	33 2 27	10 0 0	
	Anthony Megarry	,,	Ditto	Lissne	24 3 32	34 0 0	
	James Magee	,	Ditto	Magheramisk	61 2 20	66 0 0	
	John Toland	,,	Land	Island Kelly	43 3 32	27 10 0	
	John Bunton	1837	Ditto	Mullacarton	14 2 0	150 0	
	George Martin	,,	Ditto	Crew	29 1 16	220 0	
	John M'Connell	,,	Ditto	Aghenogh	15 2 36	150 0	
	Robert Martin	,,	House and land	Ditto	5 3 26	6 0 0	
	Robert Maze	,,	Ditto	Mogariff	28 0 34	34 0 0	
	William M'Clelland	,,	Ditto	Loghrelisk	26 1 24	25 0 0	
	Joseph Wright	1836	Ditto	Ballynedolly	56 2 8	39 0 0	
	Adam Blackburne	1835	Ditto	Lissne	32 1 31	39 0 0	
	John Connor	,,	Ditto	Ballynedolly	36 3 17	32 0 0	
	Hugh Gordon	,,	Ditto	Ballymacword	19 2 35	6 10 0	
	William Thompson	,,	Ditto	Ditto	26 3 19	9 0 0	
	Adam Hull	,,	Ditto	Magherimisk	15 3 30	19 0 0	
	Joseph Lackey	,,	Ditto	Drominkelly	10 1 19	9 0 0	
	David M'Kinstry	,,	Ditto	Aghadavey	26 3 20	23 0 0	
	James Brown	,,	Ditto	Glenavy	61 0 14	67 0 0	
	John Spence	,,	Ditto	Tullyrush	20 0 34	15 0 0	
	Robert Blackburne	1834	Ditto	Knockmore	13 1 4	17 0 0	
	Nathaniel Craig	,,	Ditto	Ballymore	35 0 0	35 0 0	
	Henry Garrett	,,	Ditto	Magheragall	43 2 20	60 0 0	
	James M'Mullin	,,	Land	Knockmore	6 1 27	9 0 0	
	George M'Knight	,,	House and land	Ballynadolly	19 2 34	15 0 0	
	Thomas Spence	,,	Ditto	Ballymore	37 1 3	35 0 0	
	Robert Withered	,,	Ditto	Ballykelly	42 0 13	55 0 0	
	David Adgey	1833	Ditto	Knockairn	18 0 1	14 10 0	
	James Hood	,,	Ditto	Ditto	12 3 12	10 0 0	
	John M'Neill	,,	Ditto	Ditto	14 0 2	11 0 0	
	John Dixon	,,	Ditto	Bovolean	7 2 14	6 0 0	
	Michael Dunn	,,	Ditto	Drominkelly	18 0 2	10 0 0	
	Richard Drain	,,	Ditto	Tornerough	22 2 18	5 10 0	
	Daniel M'Aravey	,,	Ditto	Ditto	38 1 25	6 0 0	
	Fortescue Gorman	,,	Ditto	Ballymacword	18 0 0	7 0 0	
	John Tomelty	,,	Ditto	Tullyrush	25 1 34	17 0 0	
	John Ewart	,,	Ditto	Ballyellough	18 3 32	23 0 0	
	William White	,,	Ditto	Dundrod	7 2 5	8 0 0	
	John Mairs	,,	Ditto	Ditto	20 3 12	14 0 0	
	Henry Marshall	,,	House	Ballyvannon	. .	1 0 0	
	John Smith	,,	House and land	Carnloughran	16 0 27	18 0 0	
	John Green	,,	Land	Gortnacor	9 2 18	8 0 0	
	Edward Alderdice	1840	House and land	Diriaghy	32 2 12	48 0 0	
	James M'Bride	,,	Ditto	Ditto	10 2 0	14 0 0	
	Hugh Clarke	,,	Ditto	Aghalisloane	9 2 12	10 0 0	
	Robert Waring	,,	Ditto	Ditto	28 1 20	30 0 0	

Valuation of £10 County Electors, (registered 1833 to 1840.)—*concluded.*

COUNTY ANTRIM. LISBURN UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
Upper Belfast.	Patrick Crossen	1840	House and land	Torneroy	23 0 18	4 0 0	
	John Partridge	,,	Ditto	Ditto	45 2 20	19 0 0	
	Samuel Duffield	,,	Ditto	Killeaton	28 2 10	41 0 0	
	John Johnston	,,	Ditto	Ditto	30 1 20	44 0 0	
	George Woods	,,	Ditto	Ditto	37 0 13	51 0 0	
	Hugh Seeds	,,	Land	Magheralore	9 1 37	13 0 0	
	Samuel Duncan	,,	Ditto	Ditto	14 0 0	24 0 0	
	Robert Seeds	,,	House and land	Ditto	41 0 3	62 0 0	
	Philip Hull	,,	Ditto	Ditto	16 0 20	15 10 0	
	William Fair	,,	Ditto	Legmore	22 0 22	20 10 0	
	James Tate	,,	Ditto	Ditto	88 3 8	79 0 0	
	John Richardson	,,	Ditto	Ditto	51 3 39	35 0 0	
	William Lawson	,,	Mill, house, & land	Pollglass	51 1 16	70 0 0	
	Richard Waring	,,	Land	Mullaglass	42 0 30	22 0 0	
	Robert Waring	,,	Ditto	Ditto	58 1 12	29 10 0	
	John Waring	,,	House and land	Ditto	24 0 15	12 0 0	
	John Philips	,,	Ditto	Ditto	50 0 0	20 0 0	
	Thomas Philips	,,	Ditto	Ditto	29 2 0	20 0 0	
	Henry Thompson	,,	Ditto	Kilmahee	45 1 23	70 0 0	
	Ross Thompson	,,	Ditto	Legmore	20 2 23	22 0 0	
	Richard Willis	1837	Land	Ditto	15 2 30	10 0 0	
	Thomas Cronley	1836	Ditto	Old Forge	22 3 0	28 0 0	
	William Willis	1835	Ditto	Mullaglass	12 0 30	8 0 0	
	William Fair	1833	House and land	Legmare	22 0 22	20 10 0	
	Jenkin M'Quillan	,,	Ditto	Slavenagravery	44 0 10	12 10 0	

COMPARISON of GRIFFITHS' VALUATION with POOR LAW VALUATION.

LISBURN UNION.

APPENDIX.

Lisburn.

No.	Name of Electoral Division.	Contents in Statute Measure. A. R. P.	Net Annual Value. £. s. d.	Griffiths' Valuation. £. s. d.
1	Lisburn	1,113 2 32	8,960 10 0	6,425 17 1
2	Lissue	1,705 3 31	2,112 10 0	1,713 1 2
3	Knockadona	3,686 3 17	3,607 10 0	2,622 12 3
4	Magheragall	2,766 2 1	3,181 15 0	2,545 11 3
5	Magheramesk	3,145 2 14	3,576 5 0	2,847 4 2
6	Tullyrusk	4,779 2 17	2,975 0 0	2,279 5 0
7	Glenavy	5,827 0 39	5,469 15 0	4,189 13 2
8	Ballyscolly	4,494 2 23	4,525 15 0	3,495 8 5
9	Island Kelly	6,837 2 6	4,371 10 0	3,268 15 10
10	Leggatirriff	3,772 2 11	4,525 5 0	3,398 18 1
11	Derryaghy	5,621 3 17	5,164 10 0	4,095 9 5
12	Malone	3,650 0 29	6,619 10 0	4,854 15 0
13	Breda	5,509 3 6	6,515 0 0	5,348 3 5
14	Ballymacbrenan	5,135 0 20	4,968 5 0	3,657 16 9
15	Drumbo	6,555 3 27	6,333 15 0	4,293 8 8
16	Killany	3,367 0 33	3,363 15 0	2,287 13 1
17	Saintfield	4,451 2 16	5,441 15 0	3,722 10 9
18	Ouley	4,734 1 15	4,401 5 0	3,267 1 8
19	Drumbeg	2,751 2 25	4,370 0 0	3,098 17 0
20	Blaris	3,074 0 7	4,274 0 0	3,184 5 8
21	Maze	4,823 0 31	4,548 0 0	3,649 7 2
22	Hillsborough	4,734 2 6	6,883 15 0	4,954 0 1
23	Ballyworfy	3,714 3 13	3,765 0 0	2,751 17 0
24	Annahilt	6,686 1 32	6,583 0 0	4,709 17 10
25	Ballykeel	4,888 1 4	5,806 10 0	4,040 0 8
26	Glasdrumman	4,760 3 2	4,002 5 0	2,518 13 1
27	Dromara	6,011 3 14	5,096 5 0	3,612 10 9
	Total	118,601 3 8	131,442 5 0	96,832 14 5

APPENDIX.

Lisburn.

RENT and VALUATION of TWENTY HOUSEHOLDERS rated to the RELIEF of the POOR, not being Registered Electors.

BOROUGH of LISBURN. LISBURN UNION.

	Value in Poor Law Rate Book.			Actual Rent paid.			Value in Lighting Rate Book.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
John Richardson	41	0	0	60	0	0	60	0	0
Late J. Lynn's house	26	0	0	40	0	0	40	0	0
James Hagan	16	0	0	21	0	0	16	0	0
John Singleton's office	4	0	0	10	0	0	10	0	0
James Boyd	8	0	0	8	0	0	8	0	0
Robert Cordner	30	0	0	30	0	0	32	0	0
Late T. Cherry's house	13	0	0	15	0	0	15	0	6
James M'Connell	13	0	0	15	0	0	15	0	0
Ann Harlin	29	0	0	40	0	0	32	0	0
J. Zittrington	8	0	0	10	0	0	10	0	0
Miss Russell	12	0	0	21	0	0	20	0	0
Widow Mulholland	20	0	0	20	0	0	25	0	0
Joshua Celan	8	0	0	6	10	0	6	0	0
John Withers	10	0	0	12	0	0	15	0	0
John Finlay	13	0	0	15	0	0	15	0	0
Samuel Wilson	4	0	0	5	0	0	5	0	0
Manus M'Ilroy	4	0	0	5	0	0	5	0	0
George Graham	4	0	0	5	0	0	5	0	0
Samuel Fleming	7	0	0	7	0	0	7	0	0
Philip Thornton	7	0	0	7	0	0	7	0	0
Total	277	0	0	352	0	0	348	0	0

NEWTOWN LIMAVADY.

Extracts from Minute Book of Board of Guardians.

APPENDIX.

Newtown Limavady.

Extracts from Minute Book.

AT the first meeting of the Board, held on the 16th of October, 1839, present 8 ex-officio and 23 elected Guardians.

The best means of obtaining a fair valuation of the rateable property was taken into consideration, and underwent considerable discussion.

Resolved,—That as a doubt is generally felt throughout the Union relative to the equableness of the Government valuation, it is desirable to advertise for a competent person or persons to undertake a new valuation of the rateable property within the Union, and that, as soon as the sanction of the Commissioners is obtained to this course, the Clerk do issue an advertisement.

Documents furnished.

That the valuator be furnished with the maps of the Ordnance Survey, copies of the county cess applotments, and with such other documents as can be obtained from landlords that may be considered useful or desirable. That the tenders be taken into consideration at the next meeting of the Board.

Valuator appointed.

On Monday, the 25th of November, tenders from valuators were opened and read, and it was resolved, on a division by 23 to 6, that Mr. Fisher (whose tender was the lowest in amount) be the valuator of this Union; and that he enter into security for the due performance of the valuation of the Union within the space of nine months, he to receive 240*l.* for the work when finished.

Resolved,—That it is desirable that the valuator proceed in his work by Electoral Divisions, and deliver in the same to the Guardians according as each Division may be finished.

Valuation Committee.

Resolved,—That a Valuation Committee, consisting of five Guardians, be appointed to superintend the proceedings of the valuator, and procure such documents for him as may be considered desirable; and that Marcus M'Causland, Connolly Gage, Robert Ogilvey, Arthur Sampson, and John B. Beresford be the Committee.

Circular to landlords.

Resolved,—That it is the opinion of this Board that it is highly desirable to obtain the assistance of landlords in furnishing to the valuator any documents in their possession that may be useful; and that in order to obtain them, a circular, according to a form agreed on, be printed and circulated as may be directed by the Committee.

At a meeting held on the 7th September, 1840,

Ordered,—That the valuators attend with the valuation of the divisions of Newtown-Limavady, Myroe, Aghanloo, Ballykelly, Drum, Foreglen, Keady, and Highlands, that they may be compared on the next day of meeting, which is to be ascertained as soon as an answer can be received from the Assistant Commissioners appointing the day.

At a meeting of the Board held the 14th September, 1840,

A letter was read from the Assistant Commissioner, stating that he could not name any day to attend, but recommending the Guardians to meet on Monday the 21st, to examine the valuation.

Ordered,—That Mr. Fisher get notice to attend on Monday the 21st, and the Guardians be noticed if it be found that Mr. Fisher be ready with the valuation.

At a meeting of the Board held on the 21st of September, 1840, present 6 ex-officio and 17 elected Guardians,

The valuation of the divisions of Aghanloo and Ballykelly were compared and examined by Mr. Sampson, Mr. Dunn, Mr. Given, and Mr. James Stuart, and found to be done on a fair scale.

The Divisions of Newtown-Limavady, and Myroe, were compared by Mr. Ogilvey, Mr. Colner, Mr. Martin, and Mr. Boyle, and found to be done on a fair relative scale.

The divisions of Foreglen and Drum were compared by Mr. Kidd, Mr. Thomas Ross, Mr. S. Craig, and Mr. Douglas, and found to be done on a fair relative scale.

The divisions of Keady and Highlands were compared by Mr. Gage, Mr. Canning, Mr. Martin, Mr. Sampson, and Mr. Given, and found to be done on a fair relative scale.

The divisions of Benone and Bellorena were compared by Mr. Reynolds and Mr. M'Clurdy, and found to be done on a fair relative scale.

At a meeting of the Board, held on the 21st of December, 1840, present 7 ex-officio and 20 elected Guardians,

The valuator having handed in the valuation books for all the Electoral Divisions, it was proposed that a Committee be appointed to examine the relative valuation of Mr. Fisher and Mr. Kavanagh, so as to ascertain if the valuation is on the same scale, and to report the result to the Guardians at the next meeting.

Resolved that Mr. M'Causland (ex-officio), Mr. C. Gage (ex-officio), Mr. Beresford (ex-officio), Mr. Bruce, Mr. Sampson, Mr. M. Ross, Mr. Colner (ex-officio), Mr. Martin, Mr. John Stevenson, Mr. Ogilvey (ex-officio), Mr. James Stevenson, and Mr. Douglas be the Committee to carry the above into effect, and that they meet on Monday the 28th, and five of such Committee be a quorum.

At a meeting of the Board held on the 18th of January, 1841,

Read the Report of the Committee appointed to examine the valuation, who have directed

APPENDIX.

Newtown, Limavady.

Extracts from Minute Book.

Mr. Fisher to examine the valuation generally, and to be prepared on the 8th of February to lay the same before the Board, having made such corrections therein as may be found necessary by him.

At a meeting of the Board, held the 8th of February, 1841, present 7 ex-officio, and 18 elected Guardians.

Mr. Fisher handed in his valuation of the several Electoral Divisions of the Union. Upon examination, it appeared that the valuation of two or three of the divisions was not quite complete.

Ordered,—That the books be made quite complete by Mr. Fisher, and that the Clerk do then issue notices of their exposure for the general inspection of the rate-payers.

Resolved,—That any person objecting to the valuation do send a statement of such objection, in writing, to the Clerk, before the expiration of the time given for the exposure of the valuation; after which the Guardians will determine the course to be adopted in respect of such objection.

Evidence.

Evidence.

Mr. Fisher, valuator.

Mr. ARCHIBALD FISHER, appointed Valuator in 1839.

Valued several parishes under the Composition Act; was also engaged in valuations for private persons; is a valuator by profession; holds land, but not within the Union.

Documents furnished.

The only documents furnished him were the private maps of the landlords; did not get the ordnance survey; ascertained the contents from the documents furnished by the landlords and the Tithe Composition applotments. Sometimes there appeared more acres in the Government Survey than on the documents furnished him; and when that was the case, made up the difference by the addition of the roads and rivers; and when that did not account for the difference, distributed it proportionally amongst the occupiers. Was not furnished with the rentals, but inquired of the occupiers the rents paid, and had also the tithe applotments and Griffith's valuation; employed an assistant, Mr. Kavanagh, with the permission of the Board; divided the Union between them; witness valued ten divisions, Straw, Faughinvale, Highlands. Foreglen, Ballykelly, Owenreagh, Feeny, Myroe, Bellerena, and Benone, and Mr. Kavanagh valued the rest.

Compared tithe applotment, and Griffith's survey.

Compared the tithe applotments and Griffith's valuation in order to see whether they had gone upon a fair scale; found a great difference between the applotments and Griffith's survey; thought the applotments more correct in stating the qualities of the soil; one of the parishes that he had valued under the Composition Act was within the Union (Myroe and Highlands). In some places within that parish found his valuation under the Composition Act 100*l.* higher upon a single townland than Griffith's. Made separate entries in his field-books of the value of houses, and put down the acreable value of the land according to the distinction of soil.

Ascertained the rent.

Compared his valuation with the rent, as ascertained by his inquiries; made an entry of the rent in pencil. In most cases the rent was equal to his valuation, but in a great many it was higher. In Faughinvale the rent in a great many cases was above his valuation; for on an average the recent letting are at a fair value, and his valuation was near the rent; but all depends upon the landlord. In Faughinvale found the tithe applotment above the letting value. His valuation was seldom lower than the rent, except in cases of old leases; went as near as he could to a fair letting value, so that a solvent tenant could afford to pay the rent for his farm.

But was not guided by it unless when reasonable.

Was not guided however by the rent paid unless he thought it reasonable; was not guided either by Griffith's valuation or by the tithe applotment, for he differed from both. The comparison spoken of was merely for his own satisfaction. The government valuation is considered erroneous, and was not adopted by the Board. It is thought unequal. This was the first place valued, and the government valuators improved as they went on. Went himself over every holding in the divisions valued by him. He and Kavanagh went together at first over three or four townlands, and formed a scale of value; and afterwards Kavanagh went into some parts of his (witness's) divisions, and he into Kavanagh's, to see if the scale was kept up; witness thought Kavanagh went rather higher by about 1*s.* an acre, and both agreed on a reduction of about that amount in all the divisions valued by him.

Standard adopted.

They went into the best land in Myroe, which is the best land in the Union, except the town parks, and considered what it would produce on an average of five years, according to a rotation of crops, that is, potatoes, oats, wheat, barley, clover and grass; and considered what each crop would cost, and the gross value of it, and ascertained the average cost for five years and the average produce for that time; and the difference between the two formed their estimate of the value of that land. The average cost of labour would be 1*l.* per acre. The cost of seed would be about another 1*l.* per acre.

Gross produce.

The average price of the gross produce would be 4*l.* 10*s.* per acre; made other deductions which he is unable at present to specify, but which brought it to about 1*l.* 7*s.* 6*d.* per acre.

That land formed their standard of comparison, together with the rents paid by those who could pay their rents and live comfortably; and when the landlords looked over their books they thought it a reasonable value. Made the calculation specified above only in one townland.

Mountain lands.

In mountain lands considered what the occupiers could get for the grass of a cow, and how many cows it would graze. In those lands Griffith's valuation was higher than his, though on the entire it is lower.

Arable lands.

In the arable lands they considered if the best land in Myroe was worth so much, what they would be worth, and compared it with the rents paid for other farms by tenants who lived

comfortably. From his youth he has been practised in surveying and valuation, and so has Kavanagh; and both have lived in this county, witness for thirteen or fourteen years, and Kavanagh for twenty years, and both know the different qualities of soil well. Kavanagh is permanent surveyor of Lord Waterford's estates.

Mr. Fisher's evidence.

Never went up to the rack-rent; considers every rent a rack-rent where a tenant could barely get a subsistence. His estimate of a fair letting value is the rent which a tenant is able to pay regularly as it becomes due, and live comfortably out of the land. His idea of a comfortable living is that a tenant should be able to feed himself and his children upon potatoes, stirabout, and milk once a-day, meat in the middle of the day, or sometimes fish and potatoes, and milk again in the evening. Sometimes the farmers and their wives take tea for breakfast and flummery for supper. A tenant could live in that way upon from twenty to thirty Irish acres of the average arable land in this Union. His valuation is what a tenant could pay for so much land living in the manner described. In the smaller farms, from four to eight or ten acres, where there was a good house on them, the value of that raised the valuation of the entire. In some cases valued the smaller farms by about 3*d.* per acre higher than the large, because there are several who would take them when they would not take a larger place, and they would pay a little more for them. They would be let somewhat higher in proportion, because the people taking them would have other employments, by which they would support themselves; and there is greater demand for the smaller farms. Found that the rents of those farms would be as well paid and be a little higher than those of larger farms, and went a little higher in his valuation in consequence. Did not go to a rack-rent even in them, but was from 3*d.* to 6*d.* an acre over the large farms. That was but in few instances. It was generally the value of the house that made them appear higher than the large farms. The cases in which he went higher were when the farms were near a town, and the occupiers could get work. With those exceptions valued the large and small farms upon the same scale, although the latter would let higher on account of their being small, and greater numbers are looking for them. The competition for the large farms is not as great because they require capital.

Definition of rack-rent; and of fair letting value.

The farms here average from 15 to 20 Irish acres. They are generally let on lease. The custom of this country is to let on lease, usually for 21 years.

Average size of farms.

The Poor Rate was divided equally between landlord and tenant.

"Landlords' Taxes" was left blank. "Tenants' Taxes" is composed of the county cess; it averaged about 18*s.* to 20*s.* per acre.

"Landlords' Repairs and Insurance" was left blank.

"Tenants' Repairs and Insurance" was filled with a 1*s.* in the pound, upon the net value. "Tenants' other expenses" was left blank. The gross value was also left blank until the Rate shall be declared. In valuing farm-houses, considered what the farm would be worth more to a solvent tenant with the house and buildings on it than if there were none. Put that sum down in his field-books as the value of the houses.

Farm houses.

Submitted the valuation to the Board as it was completed, by Electoral Divisions; they distributed them among the Guardians, as they were best acquainted with the neighbourhood.

They chose one or two farms in each division, and compared them with each other, and found them correct; that was on the 7th September, and comprised the divisions mentioned in the Minute Book.

When the whole valuation was completed, they appointed a committee. They considered Mr. Kavanagh's valuation rather higher than his, and they directed witness to look over Mr. Kavanagh's books, and it was then the reduction mentioned by witness took place. The valuation of two Electoral Divisions, Glenshane and Dungiven, is not complete, because he has not got the maps from Mr. Ogilvey, the landlord of those places, to subdivide the value of the entire between the several occupiers.

There was no other interference of the Board but that mentioned above. Mr. Kavanagh holds land within the Union, about 10 acres.

The landlords generally approve of the valuation, and such of the Guardians as are tenants seem to approve of it. Has heard of no complaints: since the reduction made by him there has been no complaint. The Drum, Faughinvale, Glenshane, and Dungiven divisions were those which were principally complained of, that is, by the Guardians; that was before the reduction. The reduction was confined principally to these four; does not remember any reduction in the others valued by Kavanagh. None was made in those valued by witness. The reduction was not an acreable reduction, though it averaged about 1*s.* per acre. They, that is, witness and Kavanagh, went over every tenement in the Faughinvale and Drum divisions, and reduced the amount of the value by what they considered that Kavanagh had exceeded the scale laid down by them. It was from about 1*s.* to 1*s.* 6*d.* in the pound. In the Glenshane and Dungiven Divisions named, the gross amount was about 1*s.* to 1*s.* 6*d.* in the pound.

Valuations satisfactory to landlords.

In the Highland Division did not get the maps, and ascertained the contents by the Tithe Applotments, and the county cess, that is, by the applotments for the county cess. Where those and the Tithe Applotments agreed, put down the amount; they differed only in cases of change of ownership, and then took the contents from the county cess.

The Tithe Rent charge he considered payable by the landlord; the net value includes the amount of it. It varies in different parishes; it averages about 2*s.* in the pound, through the entire Union.

Tithe rent charge.

It is the custom of this country for a tenant to get money for his interest, though but holding from year to year. A tenant leaving would get 5*l.* or 6*l.* per acre for his interest, and sometimes more.

Tenant's interest.

Did not take that into account in his valuation; made no estimate of any return for capital or interest of money. Tenants take land to live by it, and valued accordingly.

APPENDIX.

Newtown, Limavady.

Mr. JAMES BARTHOLOMEW KAVANAGH, examined—

Mr. Cavanagh.

Is permanent Valuator on Lord Waterford's Estate.

The greater part of that lies within the Union. Has been upwards of twenty years in this country and during that time has been principally engaged in valuations; holds land himself, about 40 or 50 acres; was engaged as assistant to Mr. Fisher in his valuation; valued nine Electoral Divisions, including the towns of Newtown and Dungiven.

Standard adopted.

Took the best land in Myroe in order to form a standard; took the scale of prices furnished to the Government valuators, and compared it with the present prices, and found that the prices were higher, then assuming the correctness of the Government survey, which valued that land at 24*s.*, he increased in proportion to the increase in the prices, which made the value of that land about 27*s.* They then took a couple of Mountain Divisions, and took a Townland or two in each, and compared each other's valuations with those, and agreed upon a scale of value for the mountain land; formed his scale of that in the same manner, by reference to the Government survey and the present scale of prices; compared the present prices, that is, what he would consider reasonable remuneration for a tenant at present prices with the Government valuation and the present letting; knew what the Government valuators had done upon a scale furnished to them, and finding the present prices higher, valued higher in consequence. Ascertained the rents in several cases, when he knew there had been underlettings. Received no instructions from the Guardians, but referred to the Act, and finding that they were directed by that to take the rent at which the tenement would let at from year to year, the tenant keeping the same in repair, went higher than he thinks the valuators did in other Unions. Understood by the 64th section, "A reasonable rent," such as a good common-sense man would offer, and such as they conceived he would be able to pay. Adopted the same scale as if valuing for Lord Waterford, where no lease was to be given: his Lordship gives no lease on small farms. Lord Waterford and Mr. Ogilvey of Dungiven, and the Fishmongers' Company, are the principal proprietors in the Union; and there is no lease on the Dungiven estate. There are a few on the Fishmongers' estate.

Mountain land.

Ascertained the rents.

His scale was higher than he would have gone for Lord Waterford when he is giving a lease; he seldom gives a lease except for the purpose of registry, and makes the rent lower in consequence; such rents would not be a fair criterion of the letting value, or of the real value:—means the same by the two expressions.

Reasonable remuneration for tenants; one-fourth of produce.

Considers that in arable farms of a good quality a fourth of the gross produce would be reasonable remuneration for a tenant.

On inferior soils one-third.

In inferior soils, does not think that sufficient, because the labour is greater, the seed the same, and the produce less; thinks that a third should be sought for by the tenant; about the same proportion should go to the landlord in both cases—that is, a fourth; that formed one of the ingredients in his scale of value, the market price of the land formed another; did not, however, go to the rack-rent; but when he found that good land would fetch 32*s.* per statute acre, and he put 27*s.* or 28*s.* on it, conceived he was acting fairly by the occupier in giving him an interest in it; and such was his valuation. Thinks that in prime land his valuation was 5*s.* per acre below the highest or upset price; went so low in valuing arable land as 10*s.*, and thinks he was 3*s.* below the highest price; at the intermediate quantities was about 25 per cent. below the highest price; the inquiries made about the rents were merely in a few instances, and made no entry of them; generally knew the rents himself.

Allowed the occupier an interest in the land.

Where land held at will, rent and valuation nearly the same.

Upon Lord Waterford's estate, when the land is held at will, the rents and the valuation are nearly the same; when there is a registry there is a difference; in fact, deducting the value of the house and the tenant's improvements, such as orchards, &c., which liberal landlords do not take advantage of, from the valuation, it is nearly the same as the rents on the estates of large proprietors; upon the estates of small proprietors the valuation is rather under their lettings; the "market price" which he speaks of is not the rent at which large proprietors let their land: the smaller class of farms, of from five to eight acres, would let higher on account of the density of the population, and the consequent greater competition for them. In his valuation of those farms, made very little difference in consequence of the competition; but the addition of the value of the house, made the acreable value of those farms greater in proportion, and that made the principal difference. Valued the farm-houses at a fair yearly letting as farm-houses; considered them not as separate tenements, but as houses to be occupied along with the farm. It would be very comfortable farm-houses that he would put more than 40*s.* on, that is, thatched houses; the highest was about 50*s.*, and went so low as 15*s.*; conceived they added that much to the value of the farm, and thought himself bound to put it on. Some of the best class of farm-houses went as high as 8*l.*

Made little allowance for competition.

Farm houses.

Towns and town parks.

In the towns of Newtown and Dungiven, and the town parks adjoining, assumed a different scale of value; first as to the houses, inquired into the letting value of every one, that is, the rent paid by the occupiers where they were at will, and in most cases was rather under the letting value; thinks he was about 10*l.* or 15*l.* per cent. under; thinks the houses would let right well at his valuation, that is, well for the tenant. As to the town parks, did not adopt any scale of prices or fixed standard, because these have a peculiar value; but thinks that his valuation is about 20*l.* per cent. under the upset letting.

Made separate entries in his rough field-books of the value of the houses; but not in the books furnished to the Guardians. Before they gave in their valuations, he and Fisher went over their valuations, and witness thought that he had gone higher than Fisher in four divisions, Newtown, Faughinvale, Drum, and Dungiven, and both agreed that it was better to lower witness's valuation than to raise Fisher's; informed the guardians of his opinions; they

thought at first there was no difference, but afterwards agreed with him. Fisher and he then made a reduction of about 1*s.* or 1*s.* 3*d.* in the pound on those four divisions, and thinks they are now on an uniform scale. The valuation has not been adopted by the Board yet.

There is a great deal of church land here, and the occupiers have only got 19 years. On Lord Waterford's estate the usual term is 21 years and a life, concurrent.

For the smaller class of tenements—from five to ten acres—leases are seldom granted; the great desire is to increase the farms.

JOHN GIVEN, ESQ., ex-officio Guardian, Under Agent for Lord Waterford's estates in this County, examined.

John Given, Esq., ex-officio Guardian.

A great part of his lordship's estate lies within this Union. Is well acquainted with the letting value of land in this county. Has looked into the valuation; thinks it is rather higher than the rent paid on Lord Waterford's estates; but thinks that the tithe and the value of the houses would account for the difference. In letting the farm, the house is not taken into account. The valuation of the freeholders upon Lord Waterford's estates was higher than their rents; their rents are lower than those of the other tenants; their rents or those on the estate generally would not be on a criterion of the letting value of land in this district, as they are lower than those on the other estates in the county. When they came to let farms they considered the registry, and were disposed to keep up an interest in the county. Cannot form an opinion as to the proportion between the rents and rating on other estates. The valuation is approved of by the Guardians who are proprietors: cannot speak as to the opinions of the tenants.

Valuation higher than rent on Lord Waterford's estate.

In letting farms considered the registry.

The Guardians did not select Mr. Fisher solely because of his being the lowest tender, though that, of course, had its weight. Thinks the valuation here is higher than in Derry or Coleraine, but had no opportunity of judging of those; speaks merely from what he has heard. Does not know whether the Government valuation is considered higher here than in other places, but it is certainly considered unequal. Knows one townland in a mountain district where the government valuation is higher than Lord Waterford's letting on a recent lease, and another townland where the tenant would get a considerable sum for his interest, and the government valuation is lower than the rent paid on an old lease.

Valuation higher than in Derry or Coleraine.

The Board never sanctioned Mr. Fisher's employment of an assistant; they knew of his doing so, and did not express any disapprobation of it.

The Board have substantially adopted the valuation, and the only reason for not submitting it to the inspection of the rate payers is, that two divisions are not yet subdivided; cannot say what proportion of the tenements are held by lease; but certainly the majority are not held by lease. Thinks the prevalent disposition is not to grant a lease; landlords not anxious to create a parliamentary interest are not disposed to grant leases; does not think there is any anxiety in the tenantry, on Lord Waterford's estate, to get a lease; their interest would sell for as much without as with a lease.

Indisposition to grant leases.

Tenants indifferent about it; their interest as valuable without.

On estates where the landlords are disposed to make the most of them, the rents of smaller farms would probably be raised, but on large estates, it would not be looked to; thinks it probable that leases exist in a greater proportion among large holdings than small; but cannot speak from his own knowledge.

DAVID CATHER, ESQ., ex-officio Guardian.

David Cather, Esq., ex-officio Guardian.

Has looked over several of the valuation-books, and is acquainted with the letting value of land; has land in his own occupation, in two of the divisions, and is owner of land in another; thinks the valuation rather higher than the rents; holds land from the Fishmongers' Company, and the valuation is higher than the rent paid by him to the Company. In Faughinvale division, the rents are nearly on a level with the valuation; thinks the valuation of his land held from the Company higher than the rest of the valuation; with that exception thinks the Poor Law valuation is nearly on a level; thinks the rents on Lord Waterford's estates are lower than those on the other lands in the Union, except the Fishmongers' Company. Does not know whether they are lower than the Fishmongers'. Compared the valuation of their estates with their rental, and they are nearly equal; and understands from the agent of the Company that there is very little difference between the two.

Valuation higher than rent on estates of Fishmongers' Company.

The rents of the Fishmongers' estate are lower than those of other proprietors, but not lower certainly than Lord Waterford's.

The tenants, however, think them high enough, but witness thinks them fair rents between landlord and tenant. They were let about twenty years since. On the Fishmongers' estate almost all the tenants hold by lease—the larger farms for a life, and the smaller ones for twenty-one years; there were a good many of the tenants registered on that estate in 1832; but they have not renewed, though they could have done so. It was not in consequence of any objections on the part of the Company, but the tenants thought it useless, as there was no chance of ejecting the present members. On the Dungiven estate there are but few leases. There were fourteen or fifteen townlands that fell out of lease at the late Mr. Ogilvey's death, and they were not renewed.

Estates of Fishmongers' Company.

In the town of Newtown, which is held from Mr. Ogilvey, by old leases for lives, renewable for ever, scarcely one occupier out of three has a lease from the intermediate landlord; did not hear any objection made by such of the Guardians as are tenants, but the valuation has not yet been submitted to the inspection of the rate-payers.

APPENDIX.

Newtown Limavady.

Mr. Canning, elected Guardian.

Mr. JOHN CANNING, elected Guardian for Keady Electoral Division.

Looked over the valuation of his own division: thinks the valuation of that very high; it is higher than the rents; pays 40*l.* himself, and they have valued him at 62*l.* 10*s.*, though the rent is as high as he can give: holds under Lord Waterford. Compared the valuation of other holdings with the rents, and it is higher than the rents; and those are recent lettings, and the land could not be let higher. All the Keady division but two or three townlands belongs to Lord Waterford. The cases in which he compared the valuation were on Lord Waterford's estate; they are held by lease, but his own holding is not under lease; registered a freehold out of Newtown.

Guardians opposed to a valuation above the rent.

All the elected Guardians that he spoke to thought it too high a valuation; they think the valuation ought not to go higher than the rent; the rent would be a fair valuation. Looked over most of the divisions, they are all on an even scale, but too high.

The large farms are mostly all held by lease, but very few leases exist in farms under ten acres. The landlords do not give leases where the rent is under 5*l.*

In general, the farms held by lease are from twenty to thirty acres.

There is no objection on Lord Waterford's part to give leases when the farm is large enough to allow the tenant to register out of it; he wishes them to register. Mr. M'Causland, who owns some townlands in Keady, has not granted leases for some time, and is not going to give any more; cannot speak as to other landlords.

Lord Waterford sets his land rather lower than others; he is not disposed to give leases on small holdings; he generally encourages holders of small farms to sell one to another to make a good large farm.

Mr. Hunter, elected Guardian. Houses valued high; as high as the rents.

Mr. JOHN HUNTER, elected Guardian for Newtown Limavady Electoral Division.

Holds lands within the Union.

Has looked over the valuation of Newtown; thinks the houses were all valued high—as high as the rents; thinks it ought to be a little lower because an allowance should be made for repairs; has not looked at the valuation of the land. The rents he speaks of are those paid by tenants from year to year; the principal part of the houses are held from year to year. In general the landlord repairs those houses, though in many instances the tenant repairs them. The valuation is as high as the rents paid, even by those who keep the houses in repair. Those rents are not lower than the others, because where the house is in a good situation the landlord pays very little attention to the repairs. The best houses in the town are held by leases for lives; thinks 8*l.* per cent. ought to be allowed for repairs, and that the valuation is too high by that amount; does not know what the other inhabitants of the town think of the valuation, but thinks there will be a good many complaints when the books are opened for inspection.

VALUATION OF £10 COUNTY ELECTORS, (Registered 1833 to 1840) so far as ascertained.

COUNTY OF LONDONDERRY. NEWTOWN LIMAVADY UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Name or Situation of Property, as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
KEENAGHT.	John Ross	1835	House and land	Gortnarna	180 1 12	27 10 0	Jointly with another.
	Robert Ramsay	,,	Ditto	Derryork	44 0 0	31 0 6	
	Samuel Scott	,,	Ditto	Carbullion	27 2 35	32 0 0	* All the Electors in this table are tenants of Lord Waterford, unless when otherwise stated.
	Allan Sharra	,,	Ditto	Dirtagh	21 2 22	14 0 0	
	Henry Stewart	,,	Ditto	Drumalief	36 2 30	28 18 6	
	James Scott	,,	Ditto	Little Derry	47 2 19	30 0 0	
	Robert Stevenson	,,	Ditto	Leeke	154 2 25	48 4 0	
	James Steel	,,	Ditto	Keady	41 3 28	20 17 6	
	Matthew Turbot	,,	Ditto	Ballymoney	35 0 12	33 3 6	
	Rex Thompson	,,	Ditto	Ballycastle	36 1 23	38 17 6	
	Henry Thompson	,,	Ditto	Ballyriskbeg	30 0 26	23 0 0	
	Same	,,	Ditto	Largborough	9 2 35	10 5 0	
	Rev. John Wilson	,,	Ditto	Glenkeen	49 1 10	48 7 6	
	James Wright	,,	Ditto	Drumagosker	18 3 3	20 0 0	
	James Whiteside	,,	Ditto	Ballyness	36 1 7	17 0 0	
	Thomas Boyle	1834	Ditto	Drumsaran	37 0 0	31 10 0	
	John Church	,,	Ditto	Ruskey	35 1 17	28 9 9	
	James Connor	,,	Ditto	Lenamore	56 1 13	16 1 0	
	John Devlin	,,	Ditto	Drumseran	52 3 26	9 10 0	
	James Devlin	,,	Ditto	Ditto	52 0 38	11 10 0	
	James Forrest	,,	Ditto	Terrydoo Walker	39 0 17	25 0 0	
	William Long	,,	Ditto	Drumseran	32 3 23	24 0 0	
	Robert Long	,,	Ditto	Ditto	32 2 35	21 0 0	
	Same	,,	Lands only	Ditto	11 2 0	6 0 0	
	Daniel M'Glaughlin	1835	House and land	Keady	41 3 28	20 17 6	
	Robert Mercer	,,	Ditto	Glenkee	42 3 28	29 9 6	
	James Morrow	,,	Ditto	Gortaclare	24 2 16	15 19 0	
	Joseph Morrison	,,	Ditto	Gortnagross	79 2 9	36 0 0	
	Alexander M'Keever	,,	Ditto	Drumnagavenny	12 3 28	10 10 0	
	Same	,,	Ditto	Drumsevin	20 3 25	10 0 0	Appears on the Clerk of the Peace's list only Drumgavenny.
	Alexander M'Keever, jun.	,,	Ditto	Ditto	41 1 0	21 10 0	The name in the Clerk of the Peace's list is Alexander M'Keever.
	William M'Farland	,,	Ditto	Ditto	38 2 20	22 0 0	
	Thomas M'Keagh	,,	Ditto	Ballycrum	37 3 18	12 2 0	

Valuation of £10 County Electors (registered 1833 to 1840)—*continued.*

COUNTY OF LONDONDERRY. NEWTOWN LIMAVADY UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Observations.
					A. R. P.	£. s. d.	
Kenaght.	Thomas M'Keag	1837	House and land	Drumramer	27 2 9	21 0 6	
	Wilson Marshall	,,	Ditto	Ballycrum	55 0 13	15 8 3	
	Andrew M'Feters	,,	Ditto	Ballyriskmore	52 3 10	28 0 0	
	Michael M'Clelland	,,	Ditto	Aghansillah	30 0 6	21 0 0	
	William Moore	,,	Ditto	Balleavreaghery	42 1 39	35 10 0	
	William M'Cleary	,,	Ditto	Stradreagh	55 3 28	16 18 0	
	Patrick M'Clusky	,,	Ditto	Gortaclare	25 3 9	16 9 6	
	Arthur O'Neal	,,	Ditto	Moneyguiggy	48 1 13	14 10 0	
	Thomas Oliver	,,	Ditto	Aghansillah	26 1 20	20 0 0	
	Thomas O'Neill	,,	Ditto	Enisconagher	25 0 20	14 9 3	
	Robert Rankin	,,	Ditto	Termaquin	21 3 18	16 0 0	
	Same	,,	Ditto	Ballycrum	44 0 36	4 0 0	
	John Pollock	,,	Ditto	Termaquin	19 1 23	15 3 9	
	Same	,,	Ditto	Ballycrum	44 0 36	4 0 0	
	Andrew Quig	,,	Ditto	Carnet	31 3 34	30 0 0	
	Matthew Harbison	,,	Ditto	Ballycrum	75 0 13	30 11 6	
	Robert Irwin	,,	Ditto	Ballyness	45 0 22	50 0 0	
	John Irwin	,,	Ditto	Derryork	20 0 20	18 12 3	
	Same	,,	Ditto	Derryork	12 0 12	8 3 6	
	John Irwin, jun.	,,	Ditto	Ditto	8 1 29	7 18 6	
	William Kyle	,,	Ditto	Terrydoo Clyde	30 0 28	22 0 0	
	James Kane	,,	Ditto	Moneyguiggy	23 0 0	9 10 0	
	Bryan Kane	,,	Ditto	Ditto	23 0 0	9 10 0	
	John Kane	,,	Ditto	Kilhoyle	26 1 21	14 0 0	
	Francis Kane	,,	Dirto	Ditto	59 0 0	19 10 0	
	Joseph Kean	,,	Ditto	Carrydoo	55 3 5	21 3 3	
	James Kane	,,	Ditto	Snulgedon	56 1 2	20 0 0	
	Rev. David Lynch	,,	Ditto	Drumalief	45 0 21	42 17 0	
	Thomas Lind	,,	Ditto	Little Derry	33 0 38	26 10 0	
	Patrick Maddigan	,,	Ditto	Drumgavenny	22 0 32	13 10 0	
	James Mc Kissock	,,	Ditto	Carrydoo	61 2 10	19 3 6	
	John Miller	,,	Ditto	Bolea	45 3 20	28 7 3	
	Patrick Mullan	,,	Ditto	Moneyguiggy	171 2 20	11 10 0	
	Bryan Mc Clusk	,,	Ditto	Ditto	35 0 16	8 0 0	
	Samuel Marshall	,,	Ditto	Lislane	27 3 38	24 0 0	
	William Marshall	,,	Ditto	Ditto	27 0 30	24 0 0	
	William Miller	,,	Ditto	Lisnagrib	35 0 20	29 4 6	
	Robert Milling	,,	Ditto	Leeke	33 3 0	25 15 6	
	Robert Ash	,,	Ditto	Artikelly	31 0 15	34 15 0	
	James Barber	,,	Ditto	Glenkeen	34 0 0	24 18 0	
	William Boyd	,,	Ditto	Keady	41 3 28	20 17 6	
	John Bruce	,,	Ditto	Carrydoo	40 3 3	17 9 0	
	James Bradley	,,	Ditto	Lenamore	62 1 21	16 4 6	
	William Clyde	,,	Ditto	Terrydoo Clyde	36 3 27	22 0 0	
	John Cairns	,,	Ditto	Leeke	8 2 20	6 0 0	
	Same	,,	Ditto	Termaquin	25 1 20	19 17 0	
	John Connell	,,	Ditto	Kilhoyle	31 1 35	13 10 0	
	Benjamin Chambers	,,	Ditto	Ballyness	27 0 21	15 10 9	
	John Dale	,,	Ditto	Ditto	80 0 9	30 8 0	
	William Carrick	,,	Ditto	Ballyavelin	39 0 10	33 0 0	
	George Douglas	,,	Ditto	Carbidlion	42 0 22	41 15 9	
	William Fisher	,,	Ditto	Stradreugh	53 0 15	16 10 0	
	John Ferris	,,	Ditto	Drumgavenny	18 3 30	13 0 0	
	Robert Galt	,,	Ditto	Little Derry	37 0 26	22 10 0	
	John Gourley	,,	Ditto	Ruskee	34 0 20	28 15 0	
	Mark Hopkins	,,	Ditto	Bolea	50 0 0	28 9 6	
	Matthew Harbison	,,	Ditto	Ballycrum	75 0 15	30 11 6	
	William Harbison	,,	Ditto	Drumramer	70 2 17	32 17 6	
	William Harkin	,,	Ditto	Kilhoyle	49 0 0	14 0 0	
	Mark Hopkins	,,	Ditto	Gortcorby	164 3 8	46 10 0	
	James Hopkins	,,	Ditto	Ditto	132 3 6	28 0 0	
	Same	,,	Ditto	Ditto	114 1 26	15 0 0	
	Robert Thomson	1838	Ditto	Bolea	29 0 0	19 6 6	
	William Wilson	,,	Ditto	Ballycastle	32 0 7	41 9 0	
	Nathaniel Casky	1837	Ditto	Killyebreedy	26 3 6	20 15 0	
	John Caskey	,,	Ditto	Ditto	33 0 3	27 18 0	
	James Cunningham	,,	Ditto	Derryork	39 1 10	21 3 0	
	John Cunningham	,,	Ditto	Ditto	39 1 36	21 3 0	
	Isaac Forsythe	,,	Ditto	Ballyriskmore	47 2 22	24 0 0	
	John Kyle	,,	Ditto	Terrydoo Clyde	27 0 33	21 10 0	
	Daniel Kane	,,	Ditto	Drumramer	55 0 22	18 17 0	
	John Mullan	,,	Ditto	Grannah	33 0 18	31 0 0	
	John M'Clusky	,,	Ditto	Drumaleaff	5 0 11	3 8 6	
	Same	,,	Ditto	Dirtagh	19 1 25	14 2 0	
	Samuel Rodgers	,,	Ditto	Terrydoo Walker	26 3 16	21 10 0	
	Same	,,	Lands	Ditto	. .	17 10 0	Measurement not stated.
	William Smith	,,	Ditto and house	Carnet	33 0 16	20 0 0	
	Samuel Stewart	,,	House and land	Ballycrum	44 0 38	4 0 0	
	Same	,,	Ditto	Ballynuheary	25 1 33	21 0 0	
	William Smith	,,	Ditto	Ballyriskbeg	44 1 23	29 18 0	
	Robert Turbit	,,	House	Newtownlimavady	. .	24 0 0	Landlord, Geo. Sherrard.
	Patrick Mullan	1836	House and land	Formill	55 2 15	10 0 0	
	William Tedley	,,	Ditto	Ballyquin	. .	. .	
	Thomas Wisby	,,	Ditto	Ditto	37 2 32	26 10 0	
	Samuel Allen	1835	Ditto	Ballyriskmore	46 0 30	23 0 0	
	John Ash	,,	Ditto	Artikelly	31 0 15	33 15 0	
	John Bigham	1838	Ditto	Killybreedy	45 3 3	29 9 3	
	Robert Bigham	,,	Ditto	Ditto	34 3 27	23 16 6	
	Robert Bluck	,,	Ditto	Glenkeen	48 3 28	40 3 0	
	William Blair	,,	Ditto	Aughansillagh	25 0 31	20 0 0	
	William Crawford	,,	Ditto	Ballyhanna	212 1 11	32 14 0	

Valuation of £10 County Electors (registered 1833 to 1840)—*continued.*

County of Londonderry. Newtown Limavady Union.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
Keenaght.	Joseph Cassiday	1838	House and land	Ballymacallion	30 0 13	20 1 0	
	Alexander Dunlop	,,	Ditto	Clamnish	36 3 24	26 8 0	
	James Dougherty	,,	Ditto	Lisnagrib	46 3 2	27 11 0	
	Robert Dunlop	,,	Ditto	Ballyriskbeg	30 3 19	20 3 0	
	Samuel Forsyth	,,	Ditto	Ballylevreugh	16 0 31	17 5 0	
	Samuel Henry	,,	Ditto	Ditto	40 1 32	33 0 0	
	Alexander Kerr	,,	Ditto	Artikelly	23 2 24	28 2 0	
	Samuel Long	,,	Ditto	Ballymacallion	38 3 18	20 0 0	
	James Morrison	,,	Ditto	Gortnagross	53 1 4	26 9 6	
	Robert Morrison	,,	Ditto	Derryork	59 3 37	35 1 0	
	Thomas Morrison	,,	Ditto	Ditto	45 2 5	29 8 6	
	Daniel Mullan	,,	Ditto	Armoyle	319 3 10	13 0 0	Rated jointly with another.
	John M'Keever	,,	Ditto	Drumgavenny	32 0 5	19 0 0	
	John Ross	,,	Ditto	Gortnarney	180 1 12	27 10 0	Rated jointly with another.
	David Ross	,,	Ditto	Bullydum	58 0 4	20 18 6	
	James Smith	,,	Ditto	Carnaght	32 2 8	28 0 0	
	James Simpson	,,	Ditto	Terrydoo Walker	41 2 37	28 10 0	
	William Scott	,,	Ditto	Little Derry	31 0 3	21 10 0	
	William Gray	1834	Ditto	Drumramer	29 0 31	12 12 6	
	James Irwin	,,	Lands and mill	Balleughery	5 0 32	14 0 0	
	Robert M'Millan	,,	Ditto	Dowland	30 2 23	27 10 0	
	John M'Clusky	,,	Ditto	Drumalief	5 0 11	3 8 6	
	Same	,,	Ditto	Dertagh	19 1 25	14 2 0	
	—— M'Clusky	,,	Ditto	Ditto	8 2 0	5 14 9	
	William Macintosh	,,	Ditto	Largyreugh	32 2 32	18 2 0	
	William Oliver	,,	Ditto	Temane	125 3 4	12 0 0	
	Michael O'Kane	,,	Ditto	Drumsurn	43 1 13	33 0 0	
	Patrick O'Conner	,,	Ditto	Ditto	11 3 38	9 0 0	Name in rate-book, is Patrick Conner, jun.
	John Quig	,,	Ditto	Temane	125 3 4	12 0 0	
	Thomas Quig	,,	Ditto	Ditto	125 3 4	12 0 0	
	George Selfridge	,,	Ditto	Ditto	125 3 4	12 0 0	
	John Trimble	,,	Ditto	Gortnarney	98 0 0	29 10 0	
	John Anderson	1833	Ditto	Camnish	21 3 35	16 4 6	
	John Brown	,,	Ditto	Inisconagher	58 1 10	39 0 6	Rated jointly with one another.
	Robert Boyd	,,	House	Newtownlimavady	0 0 0	8 8 0	Landlord not stated.
	David Boyle	,,	House and land	Ballymacallion	84 3 34	24 0 0	
	Dorrington Boyle	,,	Ditto	Ditto	82 2 25	22 0 0	
	Joseph Cassidy	,,	Ditto	Ditto	30 0 13	20 1 0	
	John Dougan	,,	Ditto	Mulgedon	77 1 2	13 10 0	This tenement is rated in the name of the heirs of John Dougan.
	Robert Deans	,,	Ditto	Edenmore	32 0 10	22 0 0	
	Daniel Dougherty	,,	Ditto	Artikelly	42 2 4	45 10 0	
	William Douglas	,,	Ditto	Drumsurn	37 0 0	31 10 0	
	Samuel Oliver	1839	Ditto	Artikelly	34 2 34	26 0 6	
	Joseph Perry	,,	Ditto	Maine	52 3 11	35 10 0	
	Samuel Pollock	,,	Ditto	Termaquin	33 2 22	25 15 0	
	James Pollock	,,	Ditto	Ditto	37 2 16	26 15 0	
	Patrick Quig	,,	House	Newtownlimavady	..	8 0 0	Landlord, Wm. Austen.
	Same	,,	House and land	Ballyquin	26 3 13	22 10 0	Landlord, J. B. Beresford
	John Quig	,,	Ditto	Carnet	32 0 22	33 0 0	
	Alexander Sandford	,,	Ditto	Brenagh	28 2 26	26 10 0	
	Daniel Smith	,,	Ditto	Ballynahery	26 2 35	21 0 0	
	Adam Stuart	,,	Ditto	Edenmore	34 1 0	25 0 0	
	Hugh Stewart	,,	Ditto	Drumaleath	36 2 30	28 18 6	
	Jacob Smith	,,	Ditto	Ballyness	100 1 36	8 10 0	
	Same	,,	Ditto	Mulkeera	19 3 0	14 0 0	Appears registered for Mulkeera and Ballyness.
	John Swan	,,	Ditto	Maine	99 3 6	41 6 0	Landld., A. M'Causland.
	Robert Scott	,,	Ditto	Balliquin	35 2 19	31 10 0	Landlord, J. B. Beresford.
	James Stewart	,,	Ditto	Ballymagland	162 2 23	21 0 0	Rated jointly with another.
	John Thompson	,,	Ditto	Ballylenghry	23 0 14	23 0 0	
	William Watson	,,	Ditto	Atikelly	14 3 22	19 0 0	
	John Wark	,,	Ditto	Largareagh	60 1 32	38 2 6	
	Alexander Young	,,	Ditto	Ditto	58 3 26	30 7 6	
	William Wilson	,,	Ditto	Gortnamony	33 1 34	42 10 0	
	John Wilson	,,	Ditto	Drumaderry	28 3 13	26 10 0	
	Same	,,	Land	Ditto	28 3 12	24 0 0	Landlord, John Dunlop
	Patrick Mullan	,,	House and land	Moneyguiggy	171 2 20	11 10 0	
	Same	,,	Ditto	Kilhoyle	218 1 0	4 10 0	
	Richard Marshall	,,	Ditto	Turmaquin	12 0 34	9 16 6	
	Same	,,	Ditto	Ballycrum	101 1 38	27 17 3	
	William M'Glaughlin	,,	Ditto	Cloghan	61 1 14	42 10 0	
	James M'Glaughlin	,,	Ditto	Ditto	149 0 10	65 10 0	Rated jointly with another.
	David M'Clelland	,,	Ditto	Ditto	77 2 15	29 0 0	
	Alexander M'Melling	,,	House	Dowland	26 3 14	25 0 0	
	John M'Pherson	,,	House and land	Gortaclure	30 3 36	19 6 6	
	Thomas M'Clelland	,,	Ditto	Drumgavenny	76 2 5	48 0 0	
	William M'Clenaghan	,,	House	Newtownlimavady	..	20 0 0	Landlady, Mrs. G. M'Causland.
	Isaiah M'Clenaghan	,,	House and land	Drumadrie	26 1 21	15 0 0	
	Alexander Morrison	,,	Ditto	Derryork	68 2 9	36 5 0	
	Bryan M'Clusky	,,	Ditto	Camush	33 2 17	26 0 0	
	Denis M'Clusky	,,	Ditto	Lenamore	67 0 39	18 10 0	
	William M'Carron	,,	Ditto	Ballyness	26 1 6	13 19 0	
	John Murrell	,,	Ditto	Maine	3 3 12	7 10 0	Landlord, Anderson M'Causland.
	Bryan Mullan	,,	Ditto	Formill	138 1 20	15 0 0	
	Denis Mullan	,,	Ditto	Ditto	133 0 0	13 0 0	
	Michael Mullan	,,	Ditto	Leeke	113 2 9	21 9 6	
	James Mullan	,,	Ditto	Terrydoo Clyde	83 3 14	24 0 0	
	Arthur Mullan	,,	Ditto	Drumgavenny	14 3 30	9 10 0	
	Robert M'Cutcheon	,,	Ditto	Gortnagross	91 2 5	41 3 6	

Valuation of £10 County Electors (registered 1833 to 1840)—*continued.*

UNTY OF LONDONDERRY. NEWTOWN/LIMAVADY UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book.			Net Annual Value as in Rate Book.			Observations.
				A.	R.	P.	£.	s.	d.	
Samuel Moore	1839	House and land	Stradreagh	538	0	13	20	8	4	
William Neill	,,	Ditto	Dertagh	17	3	2	12	19	9	
Henry Oliver	,,	Ditto	Ardinarive	41	1	30	29	16	0	
Arthur O'Neill	,,	Ditto	Moneyguiggy	48	1	13	14	10	0	
William Loughry	,,	Ditto	Drumsum	18	0	32	11	0	0	
Same	,,	Ditto	Ditto	5	0	24	4	0	0	
Same	,,	House and flax-mill	Drumgavenny	56	1	0	57	0	0	
William Long	,,	Ditto	Drumradrie	24	0	21	22	0	0	
Samuel Long	,,	Ditto	Newtownlimavady		..		30	0	0	Landlord, Jas. Ogilby.
Robert Loughry	,,	Ditto	Drumagosker	48	1	37	42	10	0	Appears registered out of Drumagosker and Ballyrushen; is rated for Drumagosker only.
Joseph Lowry	,,	Ditto	Innisconagher	35	1	11	28	0	0	
James Magilligan	,,	Ditto	Kilhoyle		..		13	0	0	Acreage not stated.
Patrick Mullan	,,	Ditto	Ditto	218	1	0	4	10	0	
Same	,,	Ditto	Moneyguiggy	171	2	20	11	10	0	
Robert Marshall	,,	Ditto	Ballyleagry	28	3	14	23	0	0	
Patrick Madden	,,	Ditto	Moneyguiggy	29	1	12	13	10	0	
Michael Madden	,,	Ditto	Ditto	29	1	12	13	10	0	
William Miller	,,	Ditto	Lesnagrib	35	0	20	29	4	6	
Patrick Mullan	,,	Ditto	Lenamore	38	0	10	12	11	0	
Thomas Miller	,,	Ditto	Ballyness	25	1	0	16	0	0	
William M'Cracken	,,	House and land	Smulgedon	144	2	1	26	10	0	
William M'Clelland	,,	Ditto	Ahansillagh	27	3	1	21	0	0	
John M'Clelland	,,	Ditto	Maine	24	1	7	19	0	0	
William M'Ilwee	,,	Ditto	Killybreda	41	1	19	29	18	6	
Alexander M'Keever	,,	Ditto	Drumgavenny	12	3	28	10	10	0	
Daniel M'Keever	,,	Ditto	Drumgavenny	30	2	4	16	10	0	
James M'Farland	,,	Ditto	Glenkeen	43	3	8	36	4	0	
Edward Mullan	,,	Ditto	Drumgavenny	14	3	30	9	0	0	
John Irwin, sen.	,,	Ditto	Ballymucallion	68	3	28	42	0	0	Those three are rated jointly for this amount.
Joseph Irwin	,,	Ditto	Ditto	68	3	28	42	0	0	
John Irwin, jun.	,,	Ditto	Ditto	68	3	28	42	0	0	
Joseph Irwin	,,	Ditto	Gortgarn	13	0	3	4	14	0	
James Kean	,,	Ditto	Smulgedon	56	1	2	20	0	0	
Same	,,	Ditto	Moneyquiggy	23	0	0	9	10	0	
Bryan Kean	,,	Ditto	Ditto	23	0	0	9	10	0	
Ambrose Kean	,,	Ditto	Ditto	63	1	30	20	0	0	
Francis Kean	,,	Ditto	Kilhoyle	59	0	0	19	10	0	
John Kean	,,	Ditto	Ditto	26	1	21	14	0	0	
Michael Kean	,,	Ditto	Drumsern	43	1	14	23	0	0	
John Kyle	,,	Ditto	Terrydooclyde	27	0	33	21	10	0	
Frederick Kean	,,	House	Newtown Limavady	0	0	0	10	10	0	
John Kean	,,	House and land	Mayne	49	1	21	37	10	0	
Same	,,	Ditto	Ditto	10	3	36	10	0	0	
Same	,,	Ditto	Terradremont	6	1	20	4	10	0	
James B. Kavanagh	,,	Ditto	Shanreath	7	1	10	20	14	6	Acreage not stated.
John Kelly	,,	Lands	Lenamore	0	0	0	12	10	0	
Henry Keally	,,	House and land	Terrydoo Walker	39	1	22	11	10	0	
Robert Long	,,	Ditto	Drumserran	32	2	35	21	0	0	
John Love	,,	Ditto	Drumramer	17	0	22	12	12	9	
Same	,,	Ditto	Ballycreim	47	1	13	17	17	0	
John Loughry	,,	Ditto	Camrush	47	2	37	30	9	6	
David Leech	,,	Ditto	Drumaleith	45	0	21	42	17	0	
William Long	,,	Ditto	Drumserran	32	3	23	24	0	0	
Same	,,	Ditto	Ditto	25	3	26	17	0	0	
John Irwin, sen.	,,	Ditto	Ballyness	51	0	27	35	5	0	Acreage appears jointly with two others, the value separately.
Same	,,	Ditto	Ditto	160	3	1	23	10	0	
James Grumley	,,	Ditto	Grange Park	538	0	13	20	8	4	Registered out of Drumalief and Stradreagh, but does not appear to be rated in the latter, he appears to be rated in Grange Park.
Same	,,	Ditto	Drumalief	21	1	18	16	12	0	
Robert Grumley	,,	Ditto	Stradreagh	45	3	37	14	6	0	
John George	,,	Ditto	Gortgarn	46	2	28	23	9	6	
James Gallagher	,,	Ditto	Carbullion	28	1	33	27	0	0	
Arthur Gibbons	,,	Ditto	Ditto	24	3	10	26	0	0	
Neal Gibbons	,,	Ditto	Ballycastle	35	1	8	35	16	0	
John Gibbon	,,	Ditto	Drumramer	114	1	23	39	2	3	
William Harten	,,	Ditto	Kilhoyle	49	0	0	14	0	0	
Samuel Henry	,,	Ditto	Ballyleaghry	42	1	32	33	0	0	
James Henry	,,	Ditto	Ditto	27	3	27	23	0	0	
Henry Horner	,,	Ditto	Drumgavenny	33	1	14	21	0	10	
William Hopkins	,,	Ditto	Ballyleaghry	23	0	0	21	0	0	
Michael Havern	,,	Ditto	Lenamore	41	1	29	17	8	0	
John Henry	,,	Ditto	Dertagh	43	2	33	28	14	6	
Bryan Henry	,,	Ditto	Ballymacallion	97	3	30	18	0	0	
Henry Haslett	,,	Ditto	Drumneesagh	53	1	17	36	14	6	
Leslie Irwin	,,	Ditto	Ballyness	160	3	1	23	10	0	Rated jointly, three of them.
John Irwin	,,	Ditto	Ditto	160	3	1	23	10	0	
Samuel Irwin	,,	Ditto	Ditto	160	3	1	23	10	0	
James Irwin	,,	Ditto	Ditto	121	3	22	25	10	0	These two are rated jointly.
Henry Irwin	,,	Ditto	Ditto	121	3	22	25	10	0	
Samuel Irwin	,,	Ditto	Ditto	37	1	6	16	1	0	
Henry Irwin	,,	Ditto	Ditto	37	0	17	25	10	6	
(Henry Horner)	,,	Ditto	Moneyquiggy	32	0	36	4	10	0	The same person as rated above for Drumgavenny.
Same	,,	Ditto	Drumsurn	46	1	19	20	0	0	
Joseph Brown	,,	Ditto	Lisconnagher	58	1	10	39	0	6	Rated jointly with John Brown.
John Connel	,,	Ditto	Kilhoyle	31	1	35	16	10	0	
John Craig	,,	House	Newtown Limavady	0	0	0	10	0	0	
John Carrick	,,	House and land	Ballyavelin	44	0	25	33	0	0	
William Dallas	,,	Ditto	Lenamore	51	3	4	12	2	0	

Valuation of £10 County Electors (registered 1833 to 1840)—*continued.*

COUNTY OF LONDONDERRY. NEWTOWN LIMAVADY UNION

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
Kenaght.	Robert Deans	1839	House and land	Evanmore	32 0 10	22 0 0	
	John Devlin	,,	Ditto	Drumsarragh	52 3 26	9 10 0	
	James Devlin	,,	Ditto	Ditto	52 0 35	11 10 0	
	William Devlin	,,	Ditto	Drumramer	24 0 12	17 3 0	
	John Dysart	,,	Ditto	Drumaleaf	32 3 7	29 1 0	
	John Dunlop	,,	Ditto	Ballycastle	67 2 29	84 19 6	
	James Douglas, jun.	,,	Ditto	Ballylergay	28 0 9	26 0 0	
	Daniel Dougherty	,,	Ditto	Gortnagross	50 1 17	25 11 3	
	Bernard Dougherty	,,	Ditto	Lenamore	38 3 10	11 7 0	Bryan Dougherty is the name in the Rate Book.
	Bryan Ferris	,,	Ditto	Ballycrum	57 0 15	24 7 6	
	John Ferris	,,	Ditto	Drumgavenny	18 3 30	13 0 0	
	Joseph Fleming	,,	Ditto	Mulkeera	64 3 38	10 10 0	
	John Fleming	,,	Ditto	Mulkeeragh	38 2 20	11 10 0	
	Robert Forsythe	,,	Ditto	Gortgarn	35 0 25	28 8 0	
	Malcolm Ferguson	,,	Ditto	Gortaclare	20 2 20	19 6 9	
	James Ferris	,,	Ditto	Ballycrum	31 2 27	15 18 9	
	Joseph Fleming	,,	Ditto	Drumneesy	20 2 23	15 18 6	
	Isaac Fleming	,,	Ditto	Ditto	24 0 32	20 4 6	
	James Fleming	,,	Ditto	Ditto	26 0 15	20 16 9	
	John Douglas	,,	Ditto	Ballynaheary	26 3 20	21 0 0	
	Same	,,	Ditto	Ballycrum	44 0 38	4 0 0	
	James Miller	1840	Ditto	Ballylereagh	27 2 14	26 0 0	
	Charles Mullan	,,	Ditto	Fermoyle	319 3 10	13 0 0	Rated jointly for this amount with Daniel Mullan.
	Samuel Milling	,,	Ditto	Glenkeen	17 2 7	13 3 0	
	John Pollock	,,	Land	Ballycrum	44 0 36	4 0 0	Rated in Termaquin for 15*l.* 3*s.* 9*d.*
	John Pollock, jun.	,,	House and land	Ditto	42 2 18	28 2 9	
	John Ross	,,	Lands & buildings	Gortnarney	180 1 12	24 10 0	Rated jointly for this amount with W. Ross.
	William Ross	,,	Ditto	Ditto			
	Michael Ross	,,	Ditto	Ditto	86 2 1	22 0 0	
	Robert Ross	,,	House and land	Aghansillagh	35 2 30	10 10 0	A tenement (content 30A. 2R. 6P., value 7*l.* 10*s.*) appears in Gortnarary in the name of Samuel Ross, that the valuator says should be in the name of Robert Ross.
	Same						
	John Shannon	,,	Ditto	Derrybeg	26 2 0	30 0 0	
	Robert Scott	,,	Ditto	Little Derry	57 2 11	40 0 0	
	Samuel Wilson	,,	Ditto	Stradreagh	44 0 30	16 16 0	
	Robert Taylor	,,	Ditto	Dirtagh	27 1 15	19 0 6	
	Alexander Wilson	,,	Ditto	Ditto	33 0 9	27 6 0	
	John Agnew	1839	Ditto	Ballymacallion	37 0 30	21 0 0	
	David Boyer	,,	Ditto	Ditto	84 3 34	24 0 0	
	James Boyer	,,	Ditto	Ditto	85 1 18	22 6 9	
	Thomas Boreland	,,	Ditto	Tircorran	45 3 33	29 0 6	
	John Boyle	,,	Ditto	Gortaclare	38 1 34	36 14 6	
	John Black	,,	Ditto	Drumsurran	39 1 36	27 0 0	
	John Black	,,	Ditto	Terrydoo Clyde	79 3 26	21 0 0	
	Samuel Blair, jun.	,,	Ditto	Aughansillah	71 3 8	21 0 0	
	John Brice	,,	Ditto	Tarcridoo	72 0 24	19 0 0	
	Henry Douglas	1833	Ditto	Ballyleagery	19 0 15	19 0 0	
	Robert Ferguson	,,	Ditto	Ballyness	51 1 23	24 19 0	
	Patrick Farrell	,,	Ditto	Ditto	63 2 23	21 8 9	
	Francis Farrell, sen.	,,	Ditto	Ditto	19 3 24	11 6 0	The name in the Clerk of the Peace's List is Francis Farrell only.
	Francis Farrell, jun.	,,	Ditto	Ditto	55 1 22	17 6 0	Rated jointly with another.
	John Farrell	,,	Ditto	Ditto	62 3 13	21 8 3	
	Patrick Feeney	,,	Ditto	Ditto	37 2 12	11 10 0	
	James Feeney	,,	Ditto	Ditto	100 1 36	10 0 0	
	Matthew Guy	,,	Ditto	Innisconagher	28 0 29	19 18 0	
	John Henry	,,	Ditto	Ballyleagery	30 0 10	27 10 0	
	Henry Haslett, jun.	,,	Ditto	Drumessy	23 2 23	17 3 0	
	Same	,,	Ditto	Ballyness	100 1 36	8 10 0	
	John Jackson	,,	Ditto	Artikelly	33 2 6	38 10 0	
	Isaac Irwin	,,	Ditto	Derryork	24 3 33	19 18 0	
	Same	,,	Ditto	Ditto	8 1 0	7 12 0	
	James Magilligan	,,	Ditto	Kilhoyle	not stated.	13 0 0	
	Thomas Martin	,,	Ditto	Ballycastle	43 0 15	44 14 0	
	Thomas Mullan	,,	Ditto	Termaquin	20 1 11	17 7 0	
	Same	,,	Ditto	Ballycrum	44 0 36	4 0 0	
	Samuel Milling	,,	Ditto	Gleakeen	17 2 7	13 3 0	
	Same	,,	Ditto	Ruskey	20 2 14	15 5 0	
	Alexander M'Keever	,,	Ditto	Drumgavenny	12 3 28	10 10 0	
	Alexander M'Keever, jun.	,,	Ditto	Ditto	41 1 0	21 10 0	
	Thomas Morrison	,,	Ditto	Gortgarn	14 3 21	11 0 0	
	John Mullan	,,	Ditto	Lenamore	31 0 37	9 2 3	
	Paul O'Kane	,,	House	Newtownlimavady	..	14 0 0	
	Robert Ross	,,	House and land	Aghausellah	35 2 30	10 10 0	Landlord, Henry Tyler.
	Michael Ross	,,	Ditto	Gortnarney	86 2 1	22 0 0	
	Adam Stewart	,,	Ditto	Edenmore	34 1 0	25 0 0	
	Robert Scott	,,	Ditto	Little Derry	57 2 11	40 0 0	
	Robert Taylor	..	..	Dertagh	27 1 15	19 0 6	
	Same	..	..	Stradreagh	7 2 37	2 15 6	
	Alexander Wilson	..	..	Dertagh	33 0 9	27 6 0	
Tirkeeran.	John Anderson	1840	Ditto	Canmah	21 3 35	16 4 0	
	Bryan Breeson	,,	Ditto	Listrokeel	18 2 10	53 6 0	Landlords, Fishmongers' Company.
	Thomas Bailey	,,	Ditto	Artikelly	14 0 16	14 2 0	He appears registered out of Artikelly only.
	Same	,,	Ditto	Magheraskeagh	7 2 9	11 0 0	
	Dorington Boyle	,,	Ditto	Ballymacallion	82 2 25	22 0 0	
	John Brown	,,	Ditto	Innisconagher	58 1 10	39 0 6	Rated for this amount jointly with Joseph Brown.
	James Dunlop	,,	Ditto	Gortnagross	49 3 5	32 16 0	
	Joseph Downs	,,	Ditto	Ballynaheary	35 1 20	26 0 0	

Valuation of £10 County Electors (registered 1833 to 1840)—*concluded.*

OUNTY OF LONDONDERRY. NEWTOWN LIMAVADY UNION.

Names of £10 Electors whose Tenements are situate in in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Observations.
				A. R. P.	£. s. d.	
Daniel Doherty . . .	1840	House and land .	Artikelly . . .	42 2 4	45 10 0	
Edward Doherty . . .	,,	Land & buildings.	Killhoyle . . .	27 2 6	17 10 0	
Patrick Farrell . . .	,,	House and land .	Ballyness . . .	62 2 13	21 8 3	
Francis Farrell, sen. . .	,,	Ditto	Ditto	19 3 24	11 6 0	The name in the List of the Clerk of the Peace is "Francis Farrell."
Francis Farrell, jun. . .	,,	Ditto	Ditto	55 1 22	17 6 0	
Robert George . . .	,,	Ditto	Derryork . . .	111 2 3	51 10 9	
Matthew Guy . . .	,,	Ditto	Innisconagher .	28 0 29	19 18 0	
Henry Haslett, jun. . .	,,	Ditto	Ballyness . . .	100 1 36	8 10 0	
William Harkin . . .	,,	Ditto	Ditto	46 1 22	28 2 6	
Bernard Kane . . .	,,	Ditto	Ditto	30 3 32	16 10 0	
Alexander Hopkins . .	,,	Ditto	Loagantea . .	43 3 38	29 14 0	
John Jackson . . .	,,	Lands and buildings	Little Derry . .	34 1 12	25 0 0	
John Jackson . . .	,,	House and land .	Arlikelly . . .	33 2 6	38 10 0	
James M'Neil . . .	,,	Ditto	Ruskea . . .	31 3 24	26 8 6	
John M'Clary . . .	,,	Ditto	Stradreagh . .	63 2 16	26 1 6	
William Mosserom . .	,,	House . . .	Newtownlimavady	..	27 10 0	Landlords, Representatives of Miss Aul.
George Cochran . . .	,,	House and land .	Killylane . . .	45 0 29	33 14 0	Landlords, Fishmongers' Company.

Rent and Valuation of £10 County Electors (registered in 1832 and not since re-registered) so far as ascertained.

OUNTY OF LONDONDERRY. NEWTOWN LIMAVADY UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observations.
				A. R. P.	£. s. d.	£. s. d.	
Samuel Creswell. .	1832	Houses & lands.	Ned	71 3 4	36 10 0	33 12 0	* All the Electors in this Table are tenants of the Fishmongers' Company.—*Vide* Evidence of Mr. Cather, page 33 *b* Name in Rate Book as Widow Con.
Isaac Connor . .	,,	Ditto . . .	Sistrokeel . . .	59 3 30	15 14 0	14 15 6	
James Canning . .	,,	Ditto . . .	Glack	95 2 0	14 10 0	12 5 2	
Arthur Conner . .	,,	Ditto . . .	Ditto	23 2 30	11 10 0	10 2 0	
Robert Clarke . .	,,	Ditto . . .	Tullyhoe . . .	18 1 20	20 19 0	17 15 8	
John Conn . . .	,,	Ditto . . .	Ned	43 1 22	35 3 0	39 16 0	
James Collins . .	,,	Ditto . . .	Sistrokeel . . .	98 1 8	41 8 0	41 0 0	
James Conner . .	,,	Ditto . . .	Ditto, Dunbrock .	{40 2 0 / 94 0 30}	14 8 0	10 14 0	
Joseph Gibson . .	,,	Ditto . . .	Broaghter . . .	46 3 20	69 0 3	77 9 0	Holds a small piece of land in another townland not included.
John Hamilton . .	,,	Ditto . . .	Ballykelly . . .	25 1 4	32 18 0	{22 18 0 / 5 10 0}	
James Hargan, jun..	,,	Ditto . . .	Killycor . . .	73 3 14	14 8 0	13 18 0	
James Leech . .	,,	Ditto . . .	Glack	307 3 4	15 8 0	15 0 0	
John Leech . . .	,,	Ditto . . .	Ditto	87 1 31	16 0 0	15 15 0	
Nicholas Loane . .	,,	Ditto . . .	Dunbrock . . .	23 2 0	20 5 0	17 7 6	
Robert M'Causland .	,,	Ditto . . .	Broglascow . .	54 2 34	75 7 9	73 5 0	
Edward M'Gowan .	,,	Ditto . . .	Sistrokeel . . .	30 2 30	22 14 0	37 16 0	
Neal Breeson . .	,,	Ditto . . .	Killycor . . .	37 2 12	23 19 0	20 13 0	
Samuel Blair . .	,,	Ditto . . .	Kinculbruck . .	24 2 15	18 2 0	16 17 0	
James Blair . . .	,,	Ditto . . .	Tirglassen . . .	40 2 0	14 13 0	12 10 0	
Hugh Breeson . .	,,	Ditto . . .	Glack	49 1 34	16 12 0	14 12 0	
James & Robert Craig	,,	Ditto . . .	Ballymaclenaghan	27 1 22	{53 5 0 / 21 10 0}	{56 7 0 / 13 1 0}	
Stewart Christy . .	,,	Ditto . . .	Ditto	26 1 36	{19 0 0 / 10 0 0}	26 2 0	
Thomas Carland .	,,	Ditto . . .	Coolnacoppagh .	118 3 33	{26 14 0 / 10 12 0}	33 17 0	
James Caldwell . .	,,	Ditto . . .	Magheramore . .	47 0 1	34 18 0	33 16 0	
George Cochran . .	,,	Ditto . . .	Killylane . . .	27 0 13	26 19 0	25 14 0	
James Craig . . .	,,	Ditto . . .	Ballymaclenaghan	92 3 33	53 5 0		
James Cochran . .	,,	Ditto . . .	Tirglassen . . .	35 2 22	17 9 0	17 2 0	
Joseph and John Cochran . . .	,,	Ditto . . .	Ditto	27 2 26	{16 1 0 / 16 1 0}	33 2 0	
Michael Devine, jun., & Michael Devine, sen.	,,	Ditto . . .	Mulderg, Ballyholly	17 1 4	{9 3 0 / 9 3 0}	15 14 0	
Henry Donughey .	,,	Ditto . . .	Ballyholly . . .	40 1 17	15 10 0	14 9 0	
Andrew Eakin . .	,,	Ditto . . .	Tirglassen . . .	33 2 10	29 14 0	24 5 0	
David Eakin. . .	,,	Ditto . . .	Letterlogher . .	64 1 23	28 0 0	25 10 0	
James & John Eakin	,,	Ditto . . .	Tirglassen . . .	26 3 27	{12 12 0 / 12 12 0}	24 13 0	
Marshall Eakin . .	,,	Ditto . . .	Coolnacoppagh .	27 3 6	18 14 0	16 15 0	
Robert Eakin . .	,,	Ditto . . .	Letterlogher . .	64 1 23	28 0 0		
Thomas Gibson . .	,,	Ditto . . .	Dungorkan . .	67 0 20	34 8 0	30 14 0	
William Gilfillen .	,,	Ditto . . .	Killylane . . .	64 0 15	42 12 0	41 10 0	
James and Manus Gormley . . .	,,	Ditto . . .	Kinculbruck . .	13 0 26	{8 3 0 / 7 8 0}	15 1 0	
George Green . .	,,	Ditto . . .	Ballymaclenaghan	19 1 27	12 12 0	11 19 0	
Christopher Greene .	,,	Ditto . . .	Ditto	16 2 17	11 4 0	12 13 0	
Bryan Breeson . .	,,	Ditto . . .	Sistrokeel . . .	78 2 10	53 6 0	50 19 2	
Robert Guthrie . .	,,	Ditto . . .	Greysteelmore. .	35 0 5	42 0 0	41 14 0	
Thomas R. Gibson .	,,	Ditto . . .	Dungorkan . .	55 2 9	15 1 0	14 18 0	
Hugh Hamilton .	,,	Ditto . . .	Kinculbruck . .	66 0 32	23 8 0	22 1 0	
Andrew and Alexander Hamilton . .	,,	Ditto . . .	Letterlougher . .	48 2 20	{10 19 0 / 10 19 0}	18 0 0	
Alexander Hare . .	,,	Ditto . . .	Magheramore . .	31 0 18	31 0 0	25 10 0	
William, jun., and Ralph Hamilton .	,,	Ditto . . .	Kinculbruck . .	18 2 29	12 17 0	19 5 0	

Rent and Valuation of £10 County Electors (registered in 1832 and not since re-registered)—*concluded.*

COUNTY OF LONDONDERRY. NEWTOWN LIMAVADY UNION

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
TIRKERAN.	James Hargin, sen.	1832	Houses and lands	Killycor		11 8 0	11 16 0	
	William Hamilton, jun.	,,	Ditto	Kinculbruck	18 2 29	12 12 0	6 16 0	
	Samuel Irwin	,,	Ditto	Ballymaclenaghan	51 3 13	37 11 0	32 18 0	
	George Kane	,,	Ditto	Loughermore	144 1 20	9 14 0	8 0 0	
	Patrick Kane	,,	Ditto	Ditto	137 2 20	8 10 0	7 5 0	
	Thomas Kane	,,	Ditto	Ditto	140 1 8	10 0 0	8 5 0	
	James Long	,,	Ditto	Killycor	22 3 22	15 0 0	13 18 0	
	Samuel Morrison	,,	Ditto	Greystielbeg	32 1 6	17 17 0	16 11 0	
	Samuel Morrison	,,	Ditto	Greysteelmore		31 4 0	31 2 0	
	James Mitchell	,,	Ditto	Killycorr	34 3 13	21 17 0	20 1 0	
	Neal M'Laughlen	,,	Ditto	Ballaghaneden	70 1 27	16 15 0 13 11 0	27 12 0	Much reclaimed la ditto.
	Michael M'Laughlen	,,	Ditto	Killycorr	22 0 12	11 8 0	10 17 0	
	James Monteigh	,,	Ditto	Ballyhanedin	35 0 3	14 13 0	14 15 0	
	David Miller	,,	Ditto	Coolnacoppagh	77 3 0	31 15 0	31 0 0	
	James Mullin	,,	Ditto	Mulderg	92 1 30	14 12 0	14 14 0	
	Michael M'Clenaghan	,,	Ditto	Ballyhanedin	51 0 12	15 4 0	15 16 0	
	John Morrison	,,	Ditto	Coolnacoppagh	73 1 27	18 16 0	16 10 0	
	Michael M'Clusky	,,	Ditto	Ballyholly	28 1 0	13 0 0	11 11 0	
	William Miller	,,	Ditto	Tirglussen	18 2 30	10 16 0	10 2 0	
	Thomas Miller	,,	Ditto	Tirglussen	15 3 29	9 5 0	13 9 8	Holds two farms, o one in Poor Law luation.
	John M'Closky	,,	Ditto	Killycorr	28 3 32	12 14 0		
	James Miller	,,	Ditto	Coolnacoppagh	44 1 10	15 10 0	14 14 0	Ditto.
	James Mullan	,,	Ditto	Kinculbrack	36 2 7	27 3 0		
	Denis M'Feely	,,	Ditto	Ballyholly	55 0 1	16 12 0	15 18 0	
	Michael Morrison	,,	Ditto	Kincalmugranmell	20 0 23	12 15 0	11 9 6	
	James Murray	,,	Ditto	Termucoy	50 1 32	26 18 6	16 12 0	
	William Patterson	,,	Ditto	Carnamuff	109 3 16	45 0 0	35 4 0	
	John Porter	,,	Ditto	Greeysteelmore	23 0 13	32 9 0	31 4 0	
	William Reed	,,	Ditto	Barnakelly	44 3 4	34 5 0	31 4 0	
	James Rosborough	,,	Ditto	Ballyhairedan	18 1 14	15 7 0 9 3 0	15 8 0	
	William Rosborough, jun.	,,	Ditto	Ditto	36 2 8	17 12 0 10 11 0 9 1 0 9 0 0	52 1 0	
	Hugh Swan	,,	Ditto	Drumcovitt	267 1 0	115 8 0	139 2 0	
	Joseph Sherrard	,,	Ditto	Kinculbrack	91 3 10	24 4 0	23 19 0	
	Michael Tracy	,,	Ditto	Gortaten	16 3 15	12 6 0	11 19 0	
	Samuel Witherow	,,	Ditto	Kinculmagrennell	99 1 34	30 4 0	24 13 0	
	Thomas Whiteside	,,	Ditto	Lettertougher	21 1 9	11 5 0	10 4 0	
	George O'Mullan	,,	Ditto	Gluck	342 0 3	21 6 0	20 6 0	
	Solomon Rentoul	,,	Ditto	Farloe	31 3 5	43 9 6	34 0 6	
	William Robinson	,,	Ditto	Ballykelly	78 3 24	70 12 0	69 13 4	
	Arthur Sampson	,,	Ditto	Drummond	32 3 12	66 14 0 56 17 0 2 5 0	93 5 0	
	George Sampson	,,	Ditto	Wallworth	68 0 28	100 0 0 153 3 0	250 17 0	

Comparison of Griffiths' Valuation with Poor Law Valuation.

	Electoral Divisions.	Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Griffiths' Valuation. £. s. d.	Net Value as per Rate Book, deducting Houses under 5*l*. £. s. d.
1	BENONE	7,660 0 3	2,189 12 6	1,728 0 0	2,079 4 0
2	AGHANLOO	8,040 1 37	4,201 18 4	3,292 7 0	. .
3	FERNEY	6,638 1 18	2,207 18 0	1,930 19 0	. .
4	BELLERENA	5,547 2 10	2,691 12 0	2,013 12 0	. .
5	MYROE	4,195 3 17	5,070 13 4	3,904 7 0	5,002 5 2
6	FAUGHANVALE	8,743 3 28	3,650 16 6	2,717 1 0	3,506 15 8
7	BALLYKEEL	7,716 1 23	3,738 5 0	3,220 15 0	3,518 17 8
8	HIGHLANDS	5,900 2 26	3,404 13 6	2,548 11 0	3,155 15 3
9	OWENREAGH	15,304 2 33	1,846 0 6	1,509 3 0	1,719 12 7
10	FOREGLEN	7,704 3 11	2,438 14 0	1,943 7 0	2,218 15 8
11	DRUM	9,626 2 15	2,482 15 10	1,790 18 0	. .
12	STRAW	6,617 2 16	2,600 5 6	2,023 4 0	2,366 18 10
13	GELVIN	9,059 0 12	3,814 19 11	2,869 3 0	. .
14	LESLANE	8,267 2 29	3,297 10 0	2,673 12 0	. .
15	KEADY	7,532 2 23	2,408 10 9	1,881 16 0	. .
16	NEWTOWNLIMAVADY	2,120 2 28	7,123 4 5	4,014 16 0	. .
17	FRUITHILL	6,453 2 4	5,772 1 0	4,398 10 0	. .
		113,130 2 13	58,939 11 1	44,460 7 0	23,568 4 10

LONDONDERRY UNION.

Extracts from Minute Book of Board of Guardians.

Extracts from Minute Book.

At a meeting held on the 8th of April, 1839—present, 7 ex-officio and 19 elected guardians—

Resolved, That the following Committee be a Committee to report as soon as practicable, the best mode of ascertaining on the most moderate terms the net annual value of the several hereditaments to be rated under the Poor Law, in conformity to the third section of the Instructions of the Commissioners.

Valuation Committee.

[Here follow the names of the Committee, of which the chairman and vice-chairman of the Board were afterwards made members ex-officio.]

At a meeting of the Board held on the 1st of July, 1839—present, 5 ex-officio guardians, 13 elected,—

The Report of the Valuation Committee (No. 4) being read, a lengthened discussion arose. The Assistant-Commissioner entered into an explanation, and pointed out what had been done in other Unions more advanced: when the following resolution was moved by Sir George Hill, Bart., and seconded by Samuel M'Clintock, Esq.:—

Report of Committee presented.

"That advertisements be put in the different newspapers for tenders to value by townlands closely all property rateable in the Londonderry Union, for the purposes of Poor Law taxation."

An amendment was put and passed without a division.

Resolved, That the Report (No. 4) of the Valuation Committee be adopted but that it is the opinion of the Board, that to adapt the Government valuation to the purposes of the Poor Law, a mere valuation, and not a survey, of six townlands will be sufficient.

Report adopted.

Resolved, That the Report of the Valuation Committee, together with the above resolution, be submitted for the approval of the Commissioners.

REPORT of the Committee referred to in the above Extract.

Report of Valuation Committee.

After the best consideration that your Committee can give the subject, there appears to them but two ways of proceeding; namely, either by a correct valuation of each holding made on a close survey, or by adopting the Ordnance survey as a basis for a new valuation.

The first of these modes of proceeding would certainly be the most correct; but as it would cost a very large sum of money, your Committee hesitate to recommend it to the Board.

The second mode we have mentioned could be accomplished at much less expense, and, we believe, with sufficient correctness; in which opinion we are confirmed by the views of professional men with whom we consulted on the subject.

Should this plan be adopted, it will be necessary to raise the Ordnance valuation to the net value by a close survey of at least one townland in each electoral division, from which the per-centage necessary to raise the Ordnance valuation through the whole Union could be determined.

The Ordnance value being thus raised to the true, the value of each townland would then be ascertained; after which it would be necessary to fix the value of each holding, the name, &c.; and this your Committee think might be done by the employment of a properly qualified person.

Your Committee are of opinion that a new and separate valuation of the houses in rural districts is necessary, in fact, a valuation of the houses, save such as are used exclusively for public purposes, and consequently exempted by law from taxation, the Ordnance survey being useless as to the value of houses.

The parties employed to make this valuation should also value the other objects of taxation under the Act, such as bog from which turf is sold, fisheries, &c.

It is very difficult to ascertain exactly the cost of either of the modes of valuation referred to in this Report, but your Committee are informed that the first, or an entirely new valuation of the whole Union would cost about 1000*l.*, and a new valuation upon the basis of the Ordnance survey about 600*l.*

The foregoing estimates have referred only to the valuation of the houses and land of the country parts of the Union, and do not include the expense of valuing other objects of taxation.

The valuation of the City of Derry your Committee have reason to believe would be attended with very little trouble or expense, in consequence of the existence of recent and correct valuations for the purposes of local taxation.

In conclusion your Committee recommend that the plan of valuation, as now explained by them, be that adopted by the Board, and that advertisements be forthwith issued for parties to make tenders for carrying the valuation into effect on said principle.

At a meeting of the Board, held on the 8th July, 1839—present, 6 ex-officio and 10 elected Guardians—read the Poor Law Commissioners' communications on valuation and rating (Nos. 19 and 20 A), informing the Guardians on valuation and rating—a lengthened discussion ensued on the practicability of arriving at a fair and equitable ratio, by which the Government valuation should be raised, when it was

APPENDIX.

Londonderry.

Extracts from Minute Book.

Resolution of Board to value on the basis of the Government valuation.

Resolved, That advertisements be issued for persons to value the townlands of the Union upon the basis of the Government survey; and that in order to effect this the valuator be required to value as many townlands as are necessary to afford a correct valuation (six at least); and that upon this valuation should be founded the general valuation of the Union; and that the Valuation Committee be authorised to issue advertisements forthwith to that effect.

At a meeting of the Board held on the 21st of July, 1839—present, 6 ex-officio and 11 elected Guardians—the method of proceeding at the election of a valuator was then brought before the Board, when the following resolution was agreed to. [Here follows a resolution respecting the mode of electing a valuator.]

The tenders were then opened and read. [*The tender of Messrs. Lithgow and Thompson appeared to be the lowest.*]

Appointment of Messrs. Lithgow and Thompson as Valuators.

Resolved unanimously,—That the terms proposed by Messrs. Lithgow and Thompson being 280*l.* for completing the valuation of the Union, according to the provisions of the Act and the instructions of the Commissioners be accepted; and that the Valuation Committee do arrange with Messrs. Lithgow and Thompson as soon as possible for completing the articles of agreement and bond for the due performance of the work according to the forms prescribed by the Poor Law Commissioners.

Documents ordered for the Valuators.

Resolved, That the Valuation Committee do take steps for procuring, at the least possible expense, a copy of the field-books used in making Mr. Griffiths's county valuation, copies of the Ordnance maps, with the lines marked to which these books refer, and whatever forms and books are necessary for the performance of the work by the Union valuators.

Second Report of Valuation Committee adopted.

At a meeting of the Board, held on the 1st of August, 1839—present, 4 ex-officio and 8 elected Guardians—read the Report of the Valuation Committee, No. 5, which was adopted unanimously.

Second Report.

REPORT, No. 5.

(After some recommendations respecting the amount to be paid to the valuators for re-adjusting their valuation according to the changes of property, the Report proceeds):—

"Your Committee deem it expedient that the valuators should be furnished with copies of Mr. Griffiths's valuation, and with the townland maps, marked with the red lines, denoting the qualities of each portion of land, and copies of the field-books corresponding thereto. Secondly, with lists of occupiers from the tithe valuation, and the contents of their occupations. Thirdly, with blank forms of the schedule of valuation, together with the field-books approved of by the Poor Law Commissioners; and, fourthly, with such other information and documents as may be obtained from the landlords, which may tend to assist in determining the equitable valuation designed by law."

[*Here follow recommendations as to the best mode of procuring the several documents.*]

Your Committee have ascertained that they may be procured upon reasonable terms, but the arrangement is not yet sufficiently complete.

With respect to the information last adverted to your Committee desire to express their decided opinion that upon the assistance afforded by the landlords and other persons interested depends the success of the work now about to be undertaken. It is a point upon which all are interested, because upon the completion of an equitable valuation the cheerful payment of the amount levied upon each individual will be secured; appeals will be avoided, and all additional expense thereby guarded against. A circular well adapted to secure the cordial co-operation so desirable, and pointing out the information required, having been laid before us by the Assistant-Commissioner, we beg leave to submit it to your consideration, and to recommend that the following course be adopted:—

That a Valuation Committee be appointed, with full powers to superintend the progress of the valuation, and report to the Board from time to time, as they see fit.

That the valuator be required to proceed in the valuation by electoral divisions, and give in the same to the Committee according as they are completed; that previous to entering upon an electoral division the clerk should issue the circular above recommended to all persons interested, and that when the valuation of an electoral division is completed, the Committee, acting as a Committee of Division, should take into consideration such complaints as are made, and determine upon those that should be sent to your Board to be considered finally in the presence of the valuators.

We have communicated this plan of proceeding to Messrs. Lithgow and Thompson and they have expressed themselves perfectly satisfied with it, and are ready to undertake the duty in the manner prescribed by the Board.

(Signed) J. SCOTT.

Valuation of Seven Townlands presented to the Board.

At a meeting of the Board, held on the 26th of September, 1839, the new valuation of seven townlands was laid before the Board, read, and compared with Mr. Griffiths's field-books. The valuators requested permission from the Board to put the same per-centage of rise in value on townlands of similar character to those now submitted by them.

Resolved, That the Board will not in any way interfere with the valuators in fixing a per-centage by which they should raise Griffiths's valuation.

Valuation laid before the Board.

At a meeting of the Board, held on the the 1st of July, 1840, Mr. Thompson laid the valuation of the entire Union before the Board.

At a meeting of their Board, held on the 12th of August, 1840—present, the Assistant-Commissioners and 17 Guardians:—

Consideration of objections.

Resolved, That the Board do now proceed to consider the objections to the valuation; and that the clerk do attend at the court-house, from 10 till 1 o'clock each Wednesday

and Saturday, to exhibit the valuation books, and receive notices of objections, till the 26th instant: and after that day the Board will not hear any further objections.

Ordered, That the clerk be directed to the Poor Law Commissioners, requesting them to inform the Board, for the instruction of the valuators, whether mills, distilleries, and such like manufactories, are to be valued as they are found by the valuators, with the machinery therein, or merely taken at the value of the building, without such machinery, with the facility for such trade from the flow of water, &c., to the premises.

Valuation of Machinery in Manufactories.

Resolved, That the Board do meet on each Wednesday and Saturday, at 12 o'clock, for considering objections to the valuation; and the usual notices for meetings be dispensed with during such meetings.

Adjourned meeting, held the 19th of August, 1840—present, 18 Guardians—the Board considered objections from the country parts of the Union this day.

Adjourned meeting, held on the 22nd of August, 1840—present, the Assistant-Commissioner and 18 Guardians:—

The Board, having discussed the valuation of the city of Derry, resolved, That the net value, as filled up by the valuator, be filled up as it purports to be on the face of the valuation books; and that the Board will correct the same according to the individual cases brought before them; provided such objections are furnished to their clerk, in writing, on or before Wednesday next, at 1 o'clock.

Read an objection from Sir R. A. Ferguson, relative to the manner in which the columns of the rate-books are filled up; viz., that the instructions of the Committee of Valuation, of the 10th of September, which directed the valuators to place the allowance for repairs and insurance in the column for tenants' repairs and insurance, and to leave that blank, may, if implicitly followed, occasion injury to individuals in reference to the municipal franchise.

Resolved, That the Board will receive objections, on the ground that the repairs and insurance have been placed in the wrong column, that may be lodged with the clerk prior to the 1st of September.

Resolved, That notice be given in the Derry Journal, that, on and after Wednesday next, the Board will sit from day to day, and decide the objections to the valuation, in the order they are entered in the books.

Adjourned meeting, on Wednesday, the 26th of August, 1840—present, the Assistant-Commissioners and 23 Guardians:—

The valuation of a flax-mill having been objected to, the Board fully discussed the principle of rating moveable machinery, and examined evidence as to what parts of flax-mills might be considered moveable, when it appeared that a reduction of 25*l.* per cent. would be an equivalent for the machinery not subject to be rated.

Resolution to take 25*l.* per cent. off the Valuation of Flax Mills.

Resolved, on a division of 15 to 2, That a like reduction of 25*l.* per cent. be made on the valuation of all flax-mills not appealed against.

Resolved, for the reason stated above, That a like per centage be taken off all corn-mills not appealed against.

The agent of Lesley Alexander, Esq., having objected to the valuation of certain townlands on his estate, as being too high, evidence was examined regarding the valuation of Artnagalvin, in Waterside division:—

Resolved, That it be postponed till Monday.

At an adjourned meeting, held on the 29th of August, 1840—present, the Assistant-Commissioner and 7 Guardians—

An appeal having been under the consideration of the Board, from Mr. N. Watt, against the valuation of his distillery, and it appearing that a portion of the moveable machinery was taken into account when the valuation was made,—

Resolved, That this valuation be reduced 25*l.* per cent., as an equivalent for the moveable machinery included in the valuation of those premises: and resolved, That a similar reduction be made on all distilleries in the Union not appealed against.

Resolution to take 25*l.* per cent. off the Valuation of Distilleries.

At an adjourned meeting, held on Saturday, the 5th of September, 1840—present the Assistant-Commissioner and 11 Guardians,—

The valuation of the townland of Artnagalvin, brought under the consideration of the Board by Mr. Knox, the agent of Lesley Alexander, Esq., who brought forward the evidence of Mr. R. H. Nolan, surveyor and valuator, and of A. Symth, Esq., the former agent of the estate. This evidence went to prove that the entire value of land and houses should not exceed 309*l.* 14*s.* Reduced to 309*l.* 14*s.* The valuation of the other townlands appealed against by Mr. Knox was then confirmed.

Reduction of the Valuation of Townland of Altragallen to the value of the land.

Adjourned meeting, held on Monday, the 7th of September, 1840—present, 7 Guardians. Read over the list of objections to the valuation, and decided on the remaining ones.

At a meeting of the Board, held on the 14th of October, 1840—present, the Assistant-Commissioner and 12 Guardians:—

Resolved, That a rate of 6*d.* in the pound on the valuation of this Union be now made, and the rate-book signed.

Declaration of Rate.

At a meeting of the Board, held on the 23rd of January, 1841—present, the Assistant-Commissioner and 13 Guardians—Mr. Lithgow was called in and informed that there were great errors both in the valuation and in the names; and the Guardians, having considered that these should be amended before he is paid in full, and Mr. Lithgow having stated his readiness to give every assistance in rendering it complete:—

Ordered, that a notice be given that the rate-payers who may think themselves aggrieved will be heard by the valuators and collectors, at the workhouse, on days to be fixed as soon as the collector's books are received.

Rate-payers to get notice of the attendance of the Valuators to correct errors in the Rate-book.

At a meeting of the Board, held on the 6th March, 1841—present, 14 Guardians—a

APPENDIX.

Londonderry.

number of rate-payers in the Burt division having come before the Board and requested alterations to be made in their valuations,—

Resolved, That this question be referred to Mr. Clements, Assistant Commissioner.

Extracts from Minutes of Valuation Committee.

Extracts from Minutes of Valuation Committee. Selection of Townlands to be valued.

At a meeting of the Valuation Committee, held on the 10th August, 1839—present, Sir R. A. Ferguson, and 3 other members of the Committee—

The valuators, Messrs. Lithgow and Thompson, attended the Committee; and the following townlands were chosen by the Committee, out of which the Committee are to select 6 for re-valuation.

[*Here follows a list of* 17 *townlands.*]

After the valuators have completed the valuation of 6 of the above townlands, they are directed to lay the same before the Valuation Committee.

That the valuation of the town be proceeded with as far as the Net Annual Value Column.

(Signed) R. A. FERGUSON.

At a meeting of the Valuation Committee, held on the 23rd September, 1839—present, 2 members of the Committee—

The valuators handed in a new valuation upon Mr. Griffiths's field-books and maps of 7 townlands, for consideration of the Committee.

At a meeting of the Valuation Committee, held after the meeting of the Board of Guardians, on the 18th December, 1839—present, Mr. Assistant-Commissioner and 3 members of the Committee—

Ordered, That the clerk be directed to post notices that he will show the valuation of the several electoral divisions at the mayor's private office, from 12 till 2 o'clock on Wednesdays and Saturdays in each week, when he will receive written objections from the rate-payers, and submit them to the Valuation Committee for their decision.

Ordered, That the electoral dvisions of the city and suburbs, the waterside, and the Upper and Lower Liberties, be so submitted during 4 weeks in the month of January.

(Signed) R. A. FERGUSON.

Objections to the Valuation.

At a meeting of the Valuation Committee, held on the 3rd February, 1840, for the purpose of hearing objections to the valuation of the city and suburbs, the Upper and Lower Liberties, and the waterside electoral divisions—present, 5 members of the Committee.

No. 1. House and office.

To be looked over by the valuators, with a view of reporting if they should be reduced,

No. 2. House.

To be looked over by the valuators, with the view of reporting if it should be reduced.

No. 3. House.

To be looked by the valuators, with the view of lowering the value.

Occupiers in Tarnnamore.

No. 4. That permission be given to the occupiers in Tarnnamore to appoint two men to subdivide the land; such subdivision to be subject to the approval of Messrs. Lithgow and Thompson; or if they procure a close survey, the valuators will be directed to view the separate valuings.

No. 5. Diocesan School.

To be referred to the Poor Law Commissioners.

No. 6. House and demesne.

That the valuators be requested to re-value the following properties in Ballynuseloge, viz., Broom Hall, Brook Hall, the Farm, Thornhill, on the Government maps, and to deduct their values from the rest of the townland.

Gas Company.

No. 7. Buildings and works.

That the valuation of the Gas Company's works be left over for the present; and that Mr. Clements be requested to give it his attention when in Derry.

(Signed) P. GILMORE.

Instructions to Valuators as to filling Columns of Rate-book in the City.

At a meeting of the Valuation Committee, on the 11th September, 1839—present, the Assistant-Commissioner, and 5 members of the Committee—

Ordered, That the valuators be directed to fill the columns of the rate-book for the city and suburbs as follows:—

Nos. 8 and 9. Divide a poor-rate of 10*d.* in the pound equally between the landlord and the tenant.

No. 10. Blank.

No. 11. Charge the tenant with county-cess at 2*s.* 6*d.* in the pound on all property above 5*l.* value; with police-tax, not below 10*l.*, at 1*s.* in the pound; with water-tax, at 6*d.* in the pound.

No. 12. Blank.

No. 13. Tenants' repairs, 2*s.* per pound on the net annual value; insurance, ten times the net annual value, to be taken as the cost in calculating the insurance; dwelling-houses to be insured at 4*s.* per 100*l.*; stores, 6*s.* ditto; corn-mills and distilleries, 15*s.* 0*d.* per ditto; spinning-mills, 20*s.* per ditto.

Nos. 14 and 15. Blank.

(Signed) R. A. FERGUSON.

Evidence.

Sir R. A. FERGUSON, Bart., Chairman of the Board.

Evidence. Sir R. A. Ferguson, Bart., Chairman of the Board.

Was ex-officio a member of the Committee of Valuation.

Police and County-Cess Valuations now effected.

The Police Committee in the city are chosen by the occupiers of houses in the city, subject to the tax, and they again appoint applotters to value the houses, and distribute proportionally the sum necessary for the expenses of the force. That Committee is elected annually, and there is an annual valuation, with an appeal to the Committee.

An impression existed among the Board that that was a high valuation, because, being limited to a per-centage to be levied, and their expenses being nearly equal to the amount which they are authorised to levy, the valuation was higher in consequence.

Comparison of both with each other, and with the Poor-Law Valuation.

The county-cess applotters are chosen by the rate-payers at a public meeting after each assizes. They include in such valuation houses at 5*l.* There is very little difference between the two, but the county-cess is rather lower. The Poor Law valuation was principally founded upon the police valuation as a guide; there is very little difference between the two.

Instructions by the Board to the Valuators.

Comparison of Rated with Letting Value.

The Board selected Messrs. Lithgow and Thompson because they were thought as competent as the other candidates, and their tender was the lowest. Does not think any instructions were given to the valuators except those as to filling up the columns of the rate-book. Compared their valuation of the rural districts with some townlands held under himself, and thinks they had valued those at a fair value, but thinks they valued the land at this side of the river adjoining the city under the letting value; that includes a circle of nearly a mile round the city, land used as town parks. Has property about three miles from the city, and thinks they had gone up to the fair letting value. These are let on lease, and they are higher than the rents; but those are not a fair criterion, having been let on lease some years ago. Thinks that on lands recently let they have gone up to the rent, but knows an estate of Mr. Ferguson, about five miles from Derry in the county of Donegal, which has been let on lease for about 1550*l.*, and the valuation is about 6*l.* or 7*l.* per cent under the rent, and knows that the electoral division of Burt has been rated by the valuators considerably below the sum at which it was let at lease a few years ago. The farms in that division are large, and sell at a premium usually of from 8 to 10 years' purchase. The addition of the houses in the country should, in his opinion, bring the valuation above the rents, because the landlord does not take the house into account. An impression existed among the Board that the value of the entire farm should not go beyond the fair letting value of the farm, and that the additional charge should be made for the house in any case where the house was not better than was necessary for the farm.

The Board thought that Farm-houses should not be charged for.

That acted on by the Board in a particular instance.

On the 5th Sept. 1840, an objection was made by the agent of Lesley Alexander, Esq., against the valuation of the townland of Artnagalvin, the evidence of Mr. Nolan, surveyor and valuator, and J. Acheson Smith, Esq., the former agent of the estate, went to prove that the entire value of land and houses should not exceed 309*l.* 14*s.*, and it was reduced to that amount. In that instance the Board acted on that impression, contrary to the evidence of their own valuator, which was taken at considerable length.

The Board thought that the Government valuation was unequal; that it had gone too high upon the mountain lands, and too low upon the good lands: but they thought that by ascertaining in a few instances what per-centage should be added to the Government valuation, an entirely new valuation could be dispensed with; and for the purpose of trying that they selected seven townlands in order to see what the per-centage should be; but upon examination they found it vary so much that they declined to authorise the valuators to put on any per-centage. They in fact adopted the survey and rejected the valuation.

Valuation Committee. Their proceedings.

A Valuation Committee was appointed, and as each electoral division was valued it was directed to be referred to the Committee and the Guardians of that division; the valuations of the city and suburbs, and three adjoining divisions, were submitted to the inspection of the rate-payers; the objections were received by the Committee, and they directed the valuators to reconsider those cases; but, after those four divisions were so dealt with, the system was abandoned because very few objections were made. The Committee then did not examine the valuations of the other electoral divisions: it was then submitted, when completed, to the inspection of the rate-payers. The Board sat at first for two days in the week, and latterly from day to day, to hear appeals. There were a good many objections made, chiefly as to the valuation of houses in the city and in the country, to the subdivision of the amount on the different holdings within the separate townlands. There were a few objections as to the value; there were a good many objections as to the houses in town. They examined the valuator, compared the other valuations, and heard evidence from the party objecting; reduced the valuation in a good many instances. In the cases of complaints as to the subdivision, if the parties objecting thought they could make a better subdivision, the Board allowed them to do so, provided they satisfied the valuators as to its correctness, and then if the valuators thought it correct the Board approved of it. The meetings which the valuators were directed to hold in the different electoral divisions referred to the new rate. The Board had agreed with the valuators for the correction of the valuation from time to time; and it was to remedy errors in the first those meetings were held.

Mode of settling Objections to the Valuation.

Londonderry.

Evidence.
Sir R. A. Ferguson, Bart., Chairman of the Board.

Reduction of the Valuation of Flax and Corn Mills, and Distilleries.

The Board referred the question as to the valuation of flax and corn mills and distilleries to the Commissioners, and on receiving their answer reduced the original valuation by 25*l.* per cent. That was the only alteration made in the valuation except the changes made on the hearing of the objections.

Extent to which Leases exist in the Union. Letting by Lease preferred by Landlords here.

In this Union one-half, or perhaps three-fourths, of the land is held by lease, and the leases are generally for 21 or 31 years. The preference in this Union on the part of the landlords and tenants is to grant new leases when the old expire. The proportion of leases is greater on the large farms of from 40 to 50 acres; the landlords are not disposed to grant leases of farms of 5 or 10 acres.

The Committee gave general directions to the valuators to place the allowance for repairs and insurance in the columns for tenants' repairs and insurance, without making inquiry whether the house was held by lease or not, in order to save them time on a matter which then appeared immaterial. The Municipal Bill passed in the mean time, and fearing that it might occasion injury to the occupiers of houses valued at 9*l.*, he brought it before the Board, and they resolved on hearing appeals from those who might consider themselves injured in that respect, but there were very few, if any.

No difference of opinion between Landlord and Tenant about the Valuation.

There was no difference of opinion between landlords and tenants on the Board about the valuation. There is some impression among the people in the city that the valuation of it was higher in proportion than the valuation of the county. That did not arise from any feeling that the valuation had been made higher for any political purpose; thought himself that it was too high, but the Board resolved that it was not too high, without a division; conceived that it had gone too near the police valuation.

City Valuation considered higher in proportion.

Messrs. Lithgow and Thompson, Valuators. Appointment and Qualifications.

Messrs. John Lithgow and William Thompson, appointed valuators of the entire Union on the 26th July, 1839.

Mr. Lithgow is a valuator by profession; was previously engaged in valuation. Has been in the employment of the Marquis of Donegal, and is still in his employment as valuator. Valued 4 parishes under the Composition Act; none of those parishes was in the Union. Was under-agent to Lord Donegal for several years. Always valued the farms when the tenants wanted to take new leases. Still acts as valuator on Lord Donegal's estate.

Mr. Thompson was previously engaged in valuing under the Tithe Composition Act. Valued the parish of Killea, in this Union, jointly with another. There was very little difference between his valuation of Killea under the Composition and the valuation of it under the Poor Law: compared both, and thinks the last was higher, but is not sure. The former was made on a close survey; the latter (the Poor Law valuation) upon the Government maps. There was no other difference.

Both Landholders within the Union.

Mr. Lithgow holds land within the Union, nearly 100 statute acres. Mr. Thompson holds a large farm of about 130 acres, 4 miles from Derry. Each valued the other's farm.

Their understanding of the Resolution of the 8th July, 1839.

Understood by the Resolution of the Board of the 8th July, 1839, nothing more than that they were to take the quantities and the qualities of the soil from the Ordnance maps. Did not understand that they were to take the values of the townlands from Griffiths's valuation. Think the meaning of that resolution was, that whatever per-centage the valuators increased Griffiths's valuation by, they were to increase every other townland in like proportion. Valued 8 townlands: that valuation was laid before the Board, and they found it would not be right to put the same per-centage on all the townlands. The valuation of those 8 townlands differed from Griffiths's in various amounts, from 7½ to 20 per cent. Informed the Board, then, that they would rather make a new valuation of the Union.

Valued 8 Townlands in pursuance of it. Their Valuation varied so much from Griffiths's, that no fixed per-centage could be adopted. Documents furnished to them.

Use made of them.

The Board gave no directions as to the principle of valuation. They were furnished with the Ordnance maps; and Mr. Clements, the Assistant-Commissioner, got the red lines put on, in order to show the different qualities of the soil: were furnished, also, with the Tithe Applotment Books. Took the quantities of the holdings from those, but did not regard them as to value. They were not very correct, even as to quantities,—there had been so many changes since. The farmers themselves generally were able to put them to rights. Think the statements of contents given by the occupiers were generally correct: the result agreed with the Ordnance maps. Were not furnished with the rentals: any information from the landlord was merely respecting the contents of the different holdings. Sometimes inquired about the rent, that is, in the city, but they were very few, and were never guided by the rents paid: whatever they thought the house worth they would put on it. Cannot state whether the rents are in general higher or lower than their valuation. They always went together: began with the city; generally went into the halls of the houses, and into the yards, to see what extent they had to the rere, and what kind of offices they had: made no further inspection. Never measured the houses, nor considered the time they had been built; judged from the appearance of each. There is a committee of the citizens that make a valuation every six months for the county-cess, and another committee value every year for the police-rate.

Inquiries as to Rents.

Mode of proceeding with their Valuation. Mode of Valuing Houses in the City. Previous Valuations of the City.

Comparison between them and the Poor Law Valuation.

The county-cess valuation does not include houses below 5*l.*, and the police valuation does not go below 10*l.* Were guided by them in the valuation in a great measure: differed from them, however, in a great many cases; cannot say how many; when they differed, were generally lower. Think the committees valued entirely by the frontage; and they often found that there was much difference in the rears of houses having the same frontage, and that was principally the cause of the difference between them. Do

Evidence.
Messrs. Lithgow and Thompson, Valuators.

not think that they differed much from them in other cases: cannot say whether they did at all or not. Formed a separate valuation of their own. Carried the police and county valuations along with them. When they looked over each house, they then looked at what it had been valued at in the police and county-cess valuations: if they thought the house worth more they raised, and if less they lowered, the value. The county-cess and police valuations differ very much: they are made by different people, and sometimes one is higher than the other. Looked at both very often; there was a great difference. Thinks the county-cess valuation more correct. Had no fixed standard of value for houses. Knew nothing of the rents paid: valued each house at what they thought it would let for. Did not go to the "rack-rent," but put a moderate fair rent between landlord and tenant. Do not think that the houses would let for more than they valued them at.

How far guided by them.

Had no fixed Standard for Valuing Houses.

Did not go to the "Rack-Rent."

Consider the rack-rent of a house the highest that a man could possibly pay for it, a rent that a man could not pay for a continuance of 10 or 15 years. Cannot say whether there are many would offer more for the houses valued by them than the amount they valued at.

Their idea of a Rack-Rent of Houses.

Always allowed for repairs according to a scale given by the Guardians—that is, in filling up the other columns of the rate-book. Their estimate of the net value was independent of the expense of repairs. Their estimate proceeded always upon the supposition that the tenant kept it in repair.

Repairs, how allowed for.

All the columns were filled according to the scale furnished by the Board. That only applied to the city.

Columns of Rate-book, how filled up.

In the county valuation began with the Water-side division. Did not go over every farm. Went over every townland, and valued the entire. Made no distinct valuation of each tenement at first. Then, if the occupiers of the townland wished to subdivide the amount among themselves they allowed them to do so, if not they divided according to the last applotment of the county-cess.

Valuation of the County Districts.

Valued each Townland at an entire Sum.

Their mode of sub-dividing that Sum on each Tenement.

There are two applotters appointed in each townland, and subdivided according to their applotment. In about one-half of the townlands the tenants subdivided the amount themselves. In other cases the tenants corrected their subdivision.

In some of the townlands went over the entire. Cannot say how many.

In the mountainous districts the Government valuation was as high as they thought it ought to be. Judged of that quality of land, by looking at it from the arable; but there was scarcely any of the arable that they did not walk over.

Went over most of the Arable Land, but not the Mountain.

Took the quality of the soil from the appearance of it, not from the Ordnance maps: took only the contents from the Ordnance maps. Took no other means of ascertaining the quality of the soil but by walking over it. Considered what the land would let for—that is, what a tenant could fairly pay.

Judged of the Quality of the Soil by its appearance.

Their mode of estimating the value of the Land.

Never went to the "rack-rent." Consider a rack-rent too high a rent for a tenant to pay. Made no calculation of the produce of the land. In estimating what rent a tenant could fairly pay, judged merely by their own opinion. Had no fixed standard. Considered what a farmer taking the land to live by it could fairly pay. Farms in this country vary very much, from 1 acre to 100 acres. Very few are over 100 acres; generally they are from 20 to 40 acres. A tenant of 20 or 30 acres of good land, at a fair rent, would have stirabout and milk in the morning, potatoes and fish, and sometimes meat, for dinner, and flummery or potatoes.

Size of Farms.

Mode of Living of Tenants of 20 or 30 Acres, at a fair Rent.

Very few farmers of from 20 to 30 acres can afford to have a beef cow at November: that is, at the rents they pay. Does not think they could afford to have it, even if they held their land at a valuation. They might have beef now and again. Their idea of a "fair rent" is what would allow the tenants to live in that way. On a 60-acre farm the tenant holding at their valuation ought to have a beef cow in November. Think they could have it at the present rents.

Their idea of a "Fair Rent."

Their valuation is sometimes higher and sometimes lower than the rents. Cannot form any opinion whether it is in general higher or lower.

Formed a separate estimate of the value of the houses only where they were out of proportion to the farm. Where the house was just good enough for a man to live in and labour the farm, put no additional value upon it on account of the house. Where the house was better than they thought necessary for a man to live in and work the farm, they charged for it. The majority of the houses they did not charge for. Do not think there was a fourth of the entire number charged. In valuing those houses that they did charge, they allowed the farm to have a house good enough for a man to live and work in, and charged what the house was worth over that. Made separate entries in their field-books.

Their mode of Valuing Houses in the Country.

The columns in the rate-book were filled after the valuation was complete by a Mr. Kearney, a clerk employed by them: allowed 2*s.* in the pound of the net value for repairs of farm and house—made no allowances for insurance in the country. Allowed 2*s.* 6*d.* in the pound for the county-cess: that was the only item in filling up the column "tenants' taxes." Divided the poor-rate equally between landlord and tenant at 10*d.* in the pound.

Columns in Rate-book, how filled up.

When the city valuation was done it was submitted to the Committee. The Committee did nothing with it but receive objections. It was then submitted to the inspection of the rate-payers. There were only eight objections made, and they directed the valuators to reconsider those cases. When the entire valuation was completed, it was submitted to the Board.

Their Valuation, how dealt with by the Valuation Committee.

After the first rate was collected, they were directed by the Board to hold meetings of the rate-payers; and hand-bills were sent about, calling on the people to meet the valuators. The meetings were for the purpose of hearing if there were any complaints. Very few were made; in the city and suburbs there were only seven objections to their valuation; they were objections to the amount of valuation. They have gone over part of them, and refused to change the valuation.

Valuators directed, after the collection of the first Rate, to hold Meetings in each Division, for the correction of errors.

APPENDIX.

Londonderry.

Evidence.
John Lithgow and William Thompson, Valuators.
Comparison of Rated Value with Rent.

In the country the objections were to the subdivision of the entire value. There is only one townland in which an objection was made to the amount of value; and they are to go over it again: that is the townland of Carnamaddy, in the division of Burt.

Did not compare the valuation of that townland with the rents paid. A great part of the Union has been let about forty years ago, and they are over the rents there. The estate of the Grocer's Company has fallen out of lease, and been lately let, and their valuation is very near the rents paid. After they made the valuation of that estate, they got the rental, in order to subdivide the amount, and on the whole there is very little difference between the two. Think that estate is let at a fair rent.

On Mr. Alexander's estate there has been a valuation made for the purpose of selling it; and it is very near their valuation. Do not know the rents paid on that estate. Some parts of that estate are held by old leases granted 70 years since.

Lord Templemore's agent informed them that their valuation of his estate in Donegal was lower than the rents: think that that estate is let rather high. The tenants have hitherto paid the rents, but they have not taken it long. Lord Templemore's estate is in the division of Burt. Do not know whether the leases are at a premium or not. Mr. Thompson knows something of the rents of Sir R. Bateson's estate in Donegal—lives adjoining it—and their valuation is lower than the rents paid; considers all the lately let land on that estate let too high,

An objection has been made by Sir R. Ferguson to their valuation of a townland in his own hands: have gone over it again, and do not intend to reduce it.

Mr. Thompson knows the estate of Lord Wicklow, in the Union, and, as far as he knows the rents paid on late lettings, they are very near his valuation: that estate is in the county Donegal.

Proportion of Farms held by Lease.

In Donegal four-fifths of the farms are held by lease. On Lord Donegal's estate the lands are held by leases for lives, renewable for ever, for which fines were given. They are held at about one-fourth of the value.

On Lord Wicklow's and Sir R. Bateson's estates the tenants generally hold by lease or agreement. On Lord Templemore's estate there are no leases: the tenants had agreed for leases, which were not executed when the late lord died. In Derry, on the Grocer's estate, there are no leases. On Mr. Ogilvy's estate the leases are expiring and not renewed. On Mr. Alexander's estate the old leases are also expiring, and no new leases are granted.

Disposition of Landlords not to grant Leases.

Think the landlords are disposed to let from year to year rather than grant leases. There are eight townlands in the Union held under the Ecclesiastical Commissioners; the tenants of these have purchased the perpetuity.

The tenants in the Union think the valuation will be injurious to them; because they think the landlords will be guided by it in letting their land hereafter. They think the valuation is up to the letting value, and would wish it to be lower, for the reason stated.

Mr. Kearney, Collector. Acted as Assistant in the Valuation of the City.

Mr. WILLIAM KEARNEY, Collector of Police-Tax, and Deputy Collector of County-Cess.

Was employed by Mr. Lithgow in consequence of his acquaintance with the town; has collected the police-tax since 1836. Was in the habit of accompanying the applotters in their valuation.

Use made of the former Valuations.

In accompanying Messrs. Lithgow and Thompson, referred to both the valuations.

Compared them as they went along. After viewing the premises, referred to the two other valuations, and then made the new valuation.

Poor Law Valuation more accurate than either.

The houses and premises were far more minutely inspected under this than under any other valuation. More pains were taken with this.

In some of the houses, on minutely inspecting them, they found they were overcharged in the former valuations, others again they found to have been undervalued. Cannot say in how many cases they differed. There is a vestry held twice a-year to appoint applotters for the county-cess, and the valuators for the police-tax are appointed once a-year by the Police Committee.

Mode of effecting the former Valuations.

The valuators are generally different every time, because they are not paid for it, and it would be a hardship to impose the trouble twice upon the same people. They generally adopt the valuation for the preceding year, unless some change has taken place in the interval. The two taxes are still levied in the same manner: they consider what the premises would let for to a solvent tenant; they go upon the letting value.

Poor Law Valuation the lowest.

Thinks the Poor Law valuation is the lowest of the three. Thinks the Poor Law valuators adopted a lower scale; but still if the houses under 5*l.* were deducted from the Poor Law valuation there would be little difference between the two; and if houses under 10*l.* were deducted from it there would not be more difference between it and the police valuation.

But the difference is very small.

The valuators for the police and county cess seldom go into the houses. They include only the city and suburbs; but they include all lands and buildings within those limits. The county-cess omits all unoccupied houses in order to save the trouble of applying to the grand jury to represent for these. No allowance is made in either for repairs or insurance.

The police-tax amounts to 1*s.* in the pound for the last three years.

Amount of Police Tax and County-Cess.

The county-cess was never higher than 11*d.* in the pound on houses half yearly, and the lowest he ever knew it was 9*d.* On lands it varies from 11*d.* to 13*d.* per pound half yearly. Mills and manufactures are valued at the letting price of the building.

The Police Committee are chosen by those rated to the tax every year, at a meeting held for that purpose.

VALUATION of £10 CITY ELECTORS (registered 1833 to 1840), so far as ascertained.

CITY OF LONDONDERRY. LONDONDERRY UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Net Annual Value as in Rate Book. £.	s.	d.	Observations.
Londonderry.	James B. Andrews	1840	House	Rossville-street	15	0	0	
	Robert Allen	,,	Ditto	Sackvill-street	31	0	0	
	William Babington	,,	Ditto	William-street	25	0	0	
	Francis Blundell	,,	Ditto	Bennett's-lane	9	0	0	
	Patrick Burke	,,	Ditto	Foyle-street	25	0	0	
	Michael Bradley	,,	Ditto	Artillery-row	9	0	0	
	John Bradley	,,	Ditto	William-street	12	0	0	
	John Barber	,,	Warehouse	Foyle-street	40	0	0	
	James Boyle	,,	House	Fahan-street	9	0	0	No such person as James Boyle appears rated in this street; but there is a James Foyle rated for this amount.
	William Burnside	,,	Ditto	Bridge-street	16	0	0	
	Robert Boveird	,,	Ditto	Fountain-street	9	0	0	No Robert Boveird appears rated in Fountain-street, but John Boveird does for this sum.
	Patrick Campbell	,,	Ditto	Ditto	11	0	0	
	James Campbell	,,	Ditto	Foyle-street	35	0	0	
	James Coyle	,,	Ditto	William-street	10	0	0	
	David Craig	,,	Ditto	Foyle-street	80	0	0	
	Thomas Canning	,,	Ditto	Cowbog	12	0	0	
	Anthony Collins	,,	Ditto	William-street	16	0	0	
	George Devenny	,,	Ditto	Fahan-street	12	0	0	
	William Dougherty	,,	Ditto	Diamond	12	0	0	
	Patrick Dougherty	,,	Ditto	Fahan-street	12	0	0	
	Neal Dougherty	,,	Ditto	Rossville-street	20	0	0	
	Patrick Dougherty	,,	Ditto	Magazine-street	18	0	0	
	George Dougan	,,	Ditto	Bishop's-street	40	0	0	
	Stephen Dobson	,,	Ditto	Strand-road	22	0	0	
	Richard Forrest	,,	Ditto	Foyle-street	20	0	0	
	John Fullarton	,,	Ditto	Bishop's-street	5	5	0	He appears in Bishop's-street Without for this amount, and does not appear in Bishop's-st.
	Patrick Fisher	,,	Ditto	Fahan-street	6	0	0	
	John Fife	,,	Ditto	Great James's st.	6	0	0	
	David Gilmore	,,	Ditto	Pump-street	50	0	0	
	William Gallagher	,,	Ditto	Fahan-street	9	0	0	
	Alexander Gray	,,	Ditto	Linen Hall-street	9	0	0	
	Henry Goodwin	,,	Ditto	Fountain-street	8	0	0	
	Same	,,	Ditto	Ditto	16	0	0	
	John Hegarty	,,	Ditto	William-street	20	0	0	
	Hugh Hegarty	,,	Ditto	Cowbog	10	0	0	
	James Hyde	,,	Ditto	Society-street	18	0	0	
	Henry Hamilton	,,	Ditto	Hawkins's-lane	9	0	0	
	William Johnston	,,	Ditto	Rossville-street	11	0	0	
	Caldwell Kerr	,,	Ditto	Ferryquay-street	20	0	0	
	John Keeler	,,	Ditto	Foyle-street	15	0	0	
	John Lyon	,,	Ditto	Sackville-street	31	0	0	
	John M'Keown	,,	Ditto	Nailor's-row	7	0	0	
	Charles Morton	,,	Ditto	Diamond	50	0	0	
	John Morrison	,,	Ditto	Fountain-row	5	5	0	There is no John Morrison rated in Fountain-street, but he is rated as shown in Fountain-row.
	Samuel Morrison	,,	Ditto	Ship Quay-street	85	0	0	
	John M'Dermott	,,	Ditto	Bishop's-street	11	0	0	
	Andrew M'Ilwee	,,	Ditto	Ditto	18	0	0	
	Francis Murphy	,,	Ditto	Ship Quay	12	0	0	
	John Magennis	,,	Ditto	William-street	10	0	0	
	John M'Nutty	,,	Ditto	Ditto	13	0	0	
	Thomas M'Glaughlin	,,	Ditto	Foyle-street	10	0	0	
	Edward M'Glaughlin	,,	Ditto	Fahan-street	8	0	0	
	Philip M'Kevey	,,	Ditto	Ferryquay-street	20	0	0	
	Hugh Martin	,,	Ditto	Bridge-street	16	0	0	
	Hugh M'Keown	,,	Ditto	Fahan-street	3	0	0	
	Same	,,	Ditto	Ditto	3	0	0	
	Charles Mooney	,,	Ditto	Cowbog	18	0	0	
	Arthur M'Guire	,,	Ditto	Rossvill-street	10	0	0	
	Philip M'Dermott	,,	Ditto	Foyle-street	10	0	0	
	James M'Mecreney	,,	Ditto	Fountain-street	4	0	0	
	William M'Gloughlin	,,	Ditto	Castle-street	18	0	0	
	James M'Bride	,,	Ditto	Ditto	15	0	0	
	Andrew M'Gloughlin	,,	Ditto	Ferguson's-lane	9	0	0	
	Francis M'Mullan	,,	Ditto	Ship Quay-street	15	0	0	
	John M'Gloughlin	,,	Ditto	Cowbog	14	0	0	
	Charles M'Darte	,,	Ditto	Ferguson's-lane	4	0	0	
	Patrick M'Bride	,,	Ditto	William-street	30	0	0	
	Alexander M'Cormich	,,	Ditto	Ship Quay	75	0	0	
	Alexander M'Ilwee	,,	Ditto	Bishop-st. Without	7	0	0	
	John M'Clerathy	,,	Ditto	Cowbog	11	0	0	
	John Murne	,,	Warehouse & store	Foyle-street	350	0	0	
	John M'Bride	,,	House	Bishop-street	15	0	0	
	John M'Cauley	,,	Ditto	Ditto	46	0	0	
	James Osborne	,,	Ditto	Abbey-street	16	0	0	
	David Porter	,,	Ditto	Magazine-street	110	0	0	
	John Quig	,,	Ditto	Pump-street	15	0	0	
	William Rowan	,,	Ditto	Abbey-street	13	0	0	
	David Ross	,,	Ditto	Foyle-street	10	0	0	
	Robert Stevenson	,,	Ditto	Richmond-street	29	0	0	
	Moses Steen	,,	Ditto	Ferryquay-street	30	0	0	
	Ezekiel Stirling	,,	Ditto	James-street	10	0	0	
	William Sawyers	,,	Ditto	Bishop-street	60	0	0	
	Ephraim Shannon	,,	Ditto	Bridge-street	6	10	0	
	James Smyth	,,	Ditto	Fahan-street	17	0	0	
	Andrew Thompson	,,	Ditto	Strand-road	23	0	0	It is Doctor Thompson in Rate-Book.

Valuation of £13 City Electors (registered 1833 to 1130)—*continued.*

CITY OF LONDONDERRY. LONDONDERRY UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Net Annual Value as in Rate Book. £.	s.	d.	Observations.
Londonderry.	William Wybrants	1840	Warehouse & store.	William-street	12	0	0	
	Christopher Walsh	,,	Ditto	Foyle-street	15	0	0	
	William Ashton	1839	Ditto	Bishop-street	65	0	0	
	Joseph Adams	,,	Ditto	London-street	19	0	0	
	William Babington	,,	Ditto	William-street	25	0	0	His name in the Clerk of the Peace's List is W. H. Babington, and in Rate-Book as shown.
	Edward Boyle	,,	Ditto	Rossvill-street	11	0	0	
	John Bryan	,,	Ditto	Bridge-street	45	0	0	
	Patrick Barr	,,	Ditto	Fahan-street	12	0	0	
	George Buchanan	,,	Ditto	London-street	20	0	0	
	Thomas Baxter	,,	Ditto	Fountain-place	10	0	0	
	Daniel Baird	,,	Stores	Foyle-street	100	0	0	
	Michael Begley	,,	House	Bishop-street	6	0	0	
	Robert Bovaird	,,	Ditto	Ditto	9	0	0	
	Thomas Blair	,,	Ditto	Society-street	15	0	0	
	Thomas Brown	,,	Ditto	Cowbog	12	0	0	
	James Caldwell	,,	Ditto	Ferry-quay-street	55	0	0	
	Charles M. Cooper	,,	Ditto	Ditto	25	0	0	
	John Cooke	,,	Ditto	Ditto	50	0	0	Name in Rate-Book, John Cook and Co.
	Joseph Cather	,,	Stores	Magazine-street	25	0	0	
	William Caldwell	,,	Ditto	Bishop-street	55	0	0	
	Denis Conner	,,	Ditto	Cowbog	16	0	0	Name in the Clerk of the Peace's List is Denis Conner, jun.
	Dennis Conner	,,	Ditto	Fahan-street	6	0	0	
	Robert Campbell	,,	Ditto	Bishop-street	45	0	0	
	Daniel Coyle	,,	Ditto	Fahan-street	6	10	0	
	John Casey	,,	Ditto	Foyle-street	50	0	0	
	Denis Campbell	,,	Ditto	Cowbog	12	0	0	
	Claudius Christy	,,	Ditto	Sackvill-street	31	0	0	
	John Callaghan	,,	Ditto	Foyle-street	10	0	0	
	John Drain	,,	Ditto	William-street	10	0	0	
	James Devlin	,,	Ditto	Bridge-street	20	0	0	
	Thomas Donughy	,,	Ditto	Fountain-street	9	0	0	
	Thomas Dougherty	,,	Ditto	Butchers'-street	25	0	0	
	William Downes	,,	Ditto	Bishop-street	16	0	0	
	William Dougherty	,,	Ditto	Ship-quay	48	0	0	
	George Duddy	,,	Ditto	Ferry-quay-street	55	0	0	
	James Dougherty	,,	Ditto	Fahan-street	9	0	0	
	James Dunlop	,,	Ditto	Rosemary-lane	10	0	0	
	Samuel M'Clure	,,	House	Waterside	16	0	0	
	Denis Dougherty	,,	Ditto	Ship-quay	50	0	0	
	John Devlin	,,	Ditto	Ditto	35	0	0	
	John Dean	,,	Ditto	Society-street	20	0	0	
	John Dougherty	,,	Ditto	James-street	10	0	0	
	Samuel Ewing	,,	Ditto	Ditto	10	0	0	
	William James Eames	,,	Ditto	Ferry-quay-street	45	0	0	
	William Fulton	,,	Ditto	Market-street	16	0	0	
	William Friel	,,	Ditto	Society-street	4	0	0	
	Same	,,	Ditto	Ditto	18	0	0	
	James Ferguson	,,	Ditto	Strand-road	25	0	0	James Ferguson is the name in the Clerk of the Peace's List, and the only person in the street of the name of Ferguson is John.
	John Ferris	,,	Ditto	Bishop-street	33	0	0	
	Richard Freeman	,,	Ditto	William-street	10	0	0	
	Hugh Foy	,,	Ditto	Meeting-house-row	45	0	0	
	Thomas Friel	,,	Ditto	Ship-quay-street	50	0	0	
	George Gardner	,,	Ditto	James-street	22	0	0	
	Andrew Gilmour	,,	Ditto	Rossvill-street	11	0	0	
	Adam Greenslade	,,	Ditto	Waterloo-place	42	0	0	
	Joseph Graham	,,	Ditto	James-street	10	0	0	
	Loughlin Gillespie	,,	Ditto	Bishop-street	25	0	0	
	William Gore	,,	Ditto	Bridge-street	14	0	0	
	John Gilmer	,,	Ditto	Rossvill-street	12	0	0	
	Edward Gilliland	,,	Ditto	Diamond	55	0	0	
	William Hairs	,,	Ditto	Castle-street	24	0	0	
	John Kilpatrick	,,	Ditto	Waterside	30	0	0	
	Robert Hamilton	,,	Ditto	Ferry-quay-street	25	0	0	
	Edward Heslop	,,	Ditto	Ship-quay-street	35	0	0	
	Hugh Hughes	,,	Ditto	Francis-street	10	0	0	
	James Hyde	,,	Ditto	Society-street	10	0	0	
	David Hamilton	,,	Ditto	Bishop-street	60	0	0	
	John Kyle	,,	Stores	Foyle-street	40	0	0	
	Patrick Kerr	,,	Ditto	Ship-quay	45	0	0	
	James Keenan	,,	Ditto	Bridge-street	12	0	0	James Keenan in the Clerk of the Peace's List, and John in the Rate Book.
	Robert Love	,,	Ditto	Fountain-street	12	0	0	
	Richard Longlands	,,	Ditto	Magazine-street	35	0	0	
	Samuel Loughlen	,,	Ditto	Ferry-quay-street	20	0	0	
	John Leathem	,,	Ditto	Pump-street	45	0	0	
	John Little	,,	Ditto	Chapel-street	25	0	0	
	Thomas Lurmer	,,	Ditto	Foyle-street	16	0	0	
	Edward Millegan	,,	Ditto	Ferry-quay-street	17	0	0	
	Richard Moore	,,	Ditto	Ditto	20	0	0	
	Arthur M'Corkell	,,	Ditto	Richmond-street	10	0	0	
	William Moore	,,	Ditto	Ferry-quay-street	45	0	0	
	Samuel Millegan	,,	Ditto	Strand-road	18	0	0	Name in the Rate Book is Edward, no Samuel appears rated in that street.
	William Morran	,,	Ditto	William-street	12	0	0	
	John Magenness	,,	Ditto	Ditto	10	0	0	
	John M'Dougal	,,	Ditto	Ditto	25	0	0	
	David Millar	,,	Ditto	Foyle-street	12	0	0	
	Robert Love	,,	Ditto	Bishop-street	15	0	0	
	Joseph Mooney	,,	Ditto	Waterside	34	0	0	
	John Sweeney	,,	Ditto	Bishop-street	12	0	0	
	John Macklin	,,	Ditto	Market-street	25	0	0	
	James M'Clay	,,	Ditto	Diamond	15	0	0	
	William Miles	,,	Ditto	Rosvill-street	16	0	0	
	Richard M'Glaughlin	,,	Ditto	Cowbog	12	0	0	

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Valuation of £10 City Electors (registered 1833 to 1840)—*continued.*

CITY OF LONDONDERRY. LONDONDERRY UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Name or Situation of Property as in Rate Book.	Net Annual Value as in Rate Book. £.	s.	d.	Observations.
Londonderry.	John M'Dermott	1839	Stores	Cowbog	12	0	0	
	Denis M'Kaig	,,	Ditto	Fountain-street	15	0	0	
	Henry M'Dermott	,,	Ditto	Richmond-street	15	0	0	
	James Marshall	,,	Ditto	Linen-hall-street	45	0	0	
	Francis M'Laughlin	,,	Ditto	Bridge-street	10	0	0	
	James M'Kay	,,	Ditto	Waterloo-place	20	0	0	
	Robert M'Dermott	,,	Ditto	Richmond-street	11	0	0	
	Carey M'Cool	,,	Ditto	Ship-quay	13	0	0	
	James M'Glaughlin	,,	Ditto	Diamond	25	0	0	
	John M'Closkey	,,	Ditto	Cowbog	11	0	0	
	James M'Ginley	,,	Ditto	Ship-quay-street	35	0	0	
	Michael Mulholland	,,	Ditto	Bishop-street	85	0	0	Name in the Rate Book is J. and M. Mulholland.
	Michael M'Feely	,,	Ditto	Foyle-street	35	0	0	
	John M'Ilveney	,,	Ditto	Butcher-street	20	0	0	
	Bartholomew M'Corkill	,,	Ditto	Straw-road	90	0	0	
	James M'Clilland	,,	Ditto	Diamond	60	0	0	
	James Millar	,,	Ditto	Bishop-street	40	0	0	
	William M'Qunde	,,	Ditto	Diamond	33	0	0	
	Archibald M'Intyre	,,	Ditto	Foyle-street	12	0	0	
	John Murray	,,	Ditto	Bishop-street	35	0	0	
	James M'Kean	,,	Ditto	Ditto	7	0	0	
	Con. O'Donnell	,,	Ditto	Creggan-street	5	10	0	
	Samuel Pegley	,,	Ditto	Foyle-street	10	0	0	
	John Porter	,,	Ditto	Ditto	30	0	0	The name in the Clerk of the Peace's List is John Steel Porter.
	James Philips	,,	Ditto	Bridge-street	12	0	0	
	Thomas Porter	,,	Ditto	Abbey-street	10	0	0	
	George Paine	,,	Ditto	Fahan-street	6	0	0	
	James Reid	,,	Ditto	Bishop-street	8	0	0	
	Thomas Reynolds	,,	Ditto	Sackvill-street	40	0	0	The name in the Clerk of the Peace's List is William Stewart, Jun.
	William Stewart	,,	Ditto	Bridge-street	14	0	0	
	William Scott	,,	Ditto	Weaver's-court	8	0	0	
	William Stirling	,,	Ditto	Artillery-row	10	0	0	
	Thomas Steele	,,	Ditto	Ferry-quay-street	38	0	0	
	Joseph Scott	,,	Ditto	Ditto	20	0	0	
	Francis Story	,,	Ditto	Chuck-lane	4	0	0	
	William Sherwood	,,	Ditto	Waterloo-place	30	0	0	
	William Thompson	,,	Ditto	Strand-road	40	0	0	The name in Rate Book is J. and W. Thompson.
	Edward Toy	,,	Ditto		25	0	0	
	John Valentine	,,	Ditto	William-street	25	0	0	Name in Rate Book is Captain Valentine.
	John Webber	,,	Ditto	Rossvill-street	11	0	0	Name in Rate Book is Captain Webber.
	Cunningham Witherow	,,	Ditto	Cowbog	25	0	0	
	James G. Wellington	,,	Ditto	Church-lane	9	0	0	
	Robert Waters	,,	Ditto	Ferry-quay-street	50	0	0	
	George Williamson	,,	Ditto	Linen-hall-street	16	0	0	
	Edmund Waddy	,,	Ditto	Ship-quay	20	0	0	
	Alexander M'Crabb	,,	Ditto	Bishop-street	9	0	0	
	Thomas White	,,	Ditto	Waterside	12	0	0	
	Joseph Young	,,	Ditto	Strand-road	100	0	0	
	Edward Coyle	1838	Ditto	Pump-street	18	0	0	Name in Rate Book, Edward and William Coyle.
	John Tyfe	,,	Ditto	Middle-road	20	0	0	
	John Keys	,,	Ditto	Great James-street	22	0	0	
	William M'Alleney	,,	Ditto	Fountain-street	12	0	0	
	William M'Glaughlen	,,	Ditto	Ferry-quay-street	27	0	0	
	Marcus M'Glaughlen	,,	Ditto	Society-street	35	0	0	
	James Orr	,,	Ditto	Newgate-street	10	0	0	
	John Sharkey	,,	Ditto	Foyle-street	10	0	0	
	Alexander Thompson	,,	Ditto	Cowbog-street	18	0	0	
	John White	,,	Ditto	Pump-street	30	0	0	
	Marcus Babington	1837	Ditto	Diamond	40	0	0	
	Gardner Boyle	,,	Ditto	Bridge-street	16	0	0	
	James Carlu	,,	Ditto	Fahan-street	12	0	0	
	Thomas Cargell	,,	Ditto	Ditto	6	10	0	
	John Clarke	,,	Ditto	Cowbog	17	0	0	
	James Cooke	,,	Ditto	Ship-quay	18	0	0	
	Charles Cormer	,,	Ditto	Fahan-street	10	0	0	
	John Dougherty	,,	Ditto	William-street	10	0	0	
	John Cresswell	,,	Ditto	Ditto	65	0	0	
	Anthony Doak	,,	Ditto	Society-street	20	0	0	
	John Ferguson	,,	Ditto	Ship-quay	20	0	0	
	James Graham	,,	Ditto	Hawkin's-lane	30	0	0	
	John Higgins	,,	Ditto	Fahan-street	12	0	0	
	Edward M'Glinchy	,,	Ditto	Bishop-street	45	0	0	
	William Campbell	,,	Ditto	Ditto	10	0	0	
	Daniel Dougherty	,,	Ditto	Ditto	10	0	0	
	Robert Hamerton	,,	Ditto	Foyle-street	20	0	0	
	James Johnston	,,	Ditto	William-street	140	0	0	Name in Rate Book, Keys and Johnston.
	Daniel Kearney	,,	Ditto	Ditto	10	0	0	Name in the Clerk of the Peace's List is Daniel Kearney, jun.
	James Kerr	,,	Ditto	Ditto	20	0	0	
	Samuel Kitchen	,,	Ditto	Magazine-street	35	0	0	Name in Clerk of the Peace's List is Samuel Kitchen, jun.
	Leonard Kelly	,,	Ditto	Rossvill-street	11	0	0	
	William Lee	,,	Ditto	Society-street	20	0	0	
	Allan Laughran	,,	House	Bridge-street	28	0	0	
	Thomas Laughlin	,,	Ditto	Bishop-street	35	0	0	
	Andrew Malseed	,,	Ditto	Long Tower	4	0	0	
	John M'Memmy	,,	Ditto	Ship-quay	20	0	0	
	Archibald M'Corkell	,,	Ditto	Foyle-street	50	0	0	
	George M'Cormick	,,	Ditto	Ditto	28	0	0	
	James Martin	,,	Ditto	Bridge-street	15	0	0	
	James M'Cullagh	,,	Ditto	Diamond	15	0	0	Name in the Rate Book is James M'Clay.

Valuation of £10 City Electors—*concluded.*

CITY OF LONDONDERRY. LONDONDERRY UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Name or Situation of Property as stated in Rate-Book.	Net Annual Value as in Rate Book. £. s. d.	Observations.
Londonderry.	Patrick M'Ginley	1837	House	Richmond-street	15 0 0	
	John M'Greedy	,,	Ditto	Cowbog	13 0 0	
	John M'Glaughlin	,,	Ditto	Ditto	14 0 0	
	William M'Murray	,,	Ditto	Diamond	25 0 0	
	Samuel Morrison	,,	Ditto	Butcher-street	32 0 0	
	Hugh Quig	,,	Ditto	Wapping	10 0 0	
	Francis Rodgers	,,	Ditto	Bridge-street	12 0 0	
	Henry Stewart	,,	Ditto	Ferry-quay-street	10 0 0	
	Andrew Shannon	,,	Ditto	Diamond	25 0 0	
	John M'Culloch	,,	Ditto	Bishop-street	10 0 0	
	Thomas M'Tadder	,,	Ditto		10 10 0	
	William Shannon	,,	Ditto	Francis-street	12 0 0	
	Marcus Stewart	,,	Ditto	Magazine-street	25 0 0	
	William Wallon	,,	Ditto	Pump-street	50 0 0	
	James Walker	,,	Ditto	Ditto	28 0 0	
	William Armstrong	1836	Ditto	Foyle-street	45 0 0	In Rate Book, Dr. Armong.str
	John Bradley	,,	Ditto	Bridge-street	12 0 0	
	Charles Barron	,,	Ditto	Fahan-street	6 0 0	
	Same	,,	Ditto	Ditto	2 0 0	
	James Corcudden	,,	Ditto	Sackville-street	35 0 0	
	John Dogherty	,,	Ditto	Cowbog	10 0 0	
	Patrick Dogherty	,,	Ditto	Fahan-street	12 0 0	
	Patrick Devlin	,,	Ditto	Ditto	14 0 0	
	Samuel Ewing	,,	Ditto	James-street	10 0 0	
	James Gillespie	,,	Ditto	Bishop-st. Without	25 0 0	
	James Jones	,,	Ditto	Ditto	25 0 0	
	Neal Halligan	,,	Ditto	Bennett's-lane	12 0 0	
	John Muldoon	,,	Ditto	Hawkins's-lane	9 0 0	
	William M'Carron	,,	Ditto	Ferry-quay-street	20 0 0	
	William M'Arthur	,,	Ditto	Diamond	56 0 0	
	Denis M'Avoy	,,	Ditto	Fahan-street	12 0 0	
	David Miller	,,	Ditto	Foyle-street	13 0 0	
	James Mahon	,,	Garden	Bishop-street	0 16 0	He is registered for house and only rated for a garden.
	Patrick Halliday, jun.	,,	House	Ditto	40 0 0	
	Hugh M'Geown	,,	Ditto	Toyle-street	12 0 0	
	William Nimmo	,,	Ditto	William-street	20 0 0	
	Michael Raddy	,,	Ditto	Society-street	15 0 0	
	Frederick Smith	,,	Ditto	Ferry-quay-street	35 0 0	
	Barton Smith	,,	Ditto	Diamond	28 0 0	
	Samuel Smith	,,	Ditto	Ditto	85 0 0	
	Henry John Walker	,,	Ditto	Ditto	65 0 0	
	A. Clarke	1835	Ditto	Francis-street	9 0 0	
	William Donohoe	,,	Ditto	William-street	32 0 0	
	Hugh Dunlop	,,	Ditto	Ferry-quay-street	36 0 0	
	John S. Davidson	,,	Ditto	Richmond-street	18 0 0	
	Christopher Hegarty	,,	Ditto	Cowbog	20 0 0	
	John Loughlin	,,	Ditto	Abbey-street	12 0 0	
	William M'Carron	,,	Ditto	Ferry-quay-street.	20 0 0	
	John M'Arthur	,,	Ditto	Horse Barracks	20 0 0	
	William M'Dermott	,,	Ditto	Cowbog	16 0 0	
	Daniel M'Glaughlin	,,	Ditto	Fawkin's-lane	6 10 0	
	Joseph M'Clucky	,,	Ditto	Cowbog	10 0 0	
	William Mills	,,	Ditto	Rossvill-street	16 0 0	
	John M'Cormack	,,	Ditto	Bishop-street	40 0 0	
	James Mackay	,,	Ditto	Waterloo-place	20 0 0	
	John Nugent	,,	Ditto	Foyle-street	20 0 0	
	William Nimmo	,,	Ditto	Bishop-street	20 0 0	
	John M'Bride	,,	Ditto	Ditto	30 0 0	
	Thomas Murray	,,	Ditto	Ditto	45 0 0	
	Smith Osborn	,,	Ditto	William-street	20 0 0	
	Rev. James Ratcliff	,,	Ditto	Francis-street	14 0 0	
	Samuel Robinson	,,	Ditto	Abbey-street	16 0 0	
	Robert Turner	,,	Ditto	Bennet's-lane	17 0 0	
	John Boyle	1834	Ditto	Foyle-street	60 0 0	
	James Dougherty	,,	Ditto	Strand-road	20 0 0	
	Robert Ferguson	,,	Ditto	Linen-hall-street	18 0 0	
	Hugh Gallagher	,,	Ditto	Bishop-street	25 0 0	
	John Hunter	,,	Ditto	Diamond	60 0 0	
	James M'Dermott	,,	Ditto	Long Tower	5 0 0	
	James M'Cloy	,,	Ditto	William-street	10 0 0	
	James Smith	,,	Ditto	Butchers'-street	27 0 0	
	Robert Clarke	1833	Ditto	Ditto	10 0 0	
	George Dugal	,,	Ditto	Bridge-street	40 0 0	
	Charles Dougherty	,,	Ditto	London-street	12 0 0	
	John Keeler	,,	Ditto	Foyle-street	15 0 0	
	Leonard Kelly	,,	Ditto	Rossvill-street	11 0 0	
	Francis M'Mullan	,,	Ditto	Ship-quay-street	15 0 0	
	John Munn	,,	Warehouse	Foyle-street	350 0 0	
	James Osborne	,,	House	Abbey-street	16 0 0	
	John Stewart	,,	Ditto	Bishop-street	15 0 0	The name in the Rate Book is Robert John Stewart.
	Edward Joy	,,	Ditto	Strand-road	25 0 0	

RENT and VALUATION OF £10 COUNTY ELECTORS (registered 1833 to 1840), so far as ascertained.

COUNTY OF LONDONDERRY. LONDONDERRY UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
TIRKEERAN.	John Magennis	1839	House & Land	Carmony	21 1 25	13 16 6		
	Hugh M'Collum	,,	Ditto	Girtagarty	25 2 9	10 1 8		
	Patrick M'Gurney	,,	Ditto	Kilgort	63 3 16	10 12 10½		
	Owen M'Cully	,,	Ditto	Altmure	15 2 36	15 2 9		
	Joseph M'Pherson	,,	Ditto	Altnagelvin	16 1 39	32 18 9	10 16 11	
	Michael M'Cleery	,,	Ditto	Ditto	38 0 39	39 4 2		
	Thomas M'Kinley	,,	Ditto	Disentowen	61 1 27	46 5 4	8 13 7	
	William Nixon	,,	Ditto	Lear	188 1 12	39 0 7		
	William Rammidge	,,	Ditto	Lisamore	18 1 24	32 12 6	25 4 0	
	William Stevenson	,,	Ditto	Lower Tullyally	60 1 19	52 15 9		
	James Stevenson	,,	Ditto	Ditto	88 3 39	73 10 2		
	William Semple	,,	Ditto	Gortree	115 2 16	81 13 0	36 4 7	
	William Watson	,,	Ditto	Lear	118 1 14	32 10 4½		
	Samuel Ewing	1837	Ditto	Listillon	62 2 13	50 9 7		
	William Boyce	1834	Ditto	Moyboy	35 2 1	32 8 0½		
	James Ross	,,	Ditto	Ballyowen	93 2 39	91 13 11		
	Jacob Stevenson	1833	Ditto	Tullyally	119 0 6	109 0 0		
	William Burnside	,,	Ditto	Knockbrack	30 3 6	10 14 7		
	Joseph Province	,,	Ditto	Ballyowen	17 0 12	17 12 8		
	George Stevenson	1840	Ditto	Lismacarol	38 0 14	29 9 3	6 18 4	
	John Smith	,,	Ditto	Clampernow	48 1 5	41 7 9	21 4 8	
	James Smith	,,	Ditto	Crossballycormuck	101 2 39	80 2 3½	19 10 6	
	John Thomson	,,	Ditto	Kellenan	66 1 35	50 3 3	4 12 1	
	William Thomson	,,	Ditto	Ditto	32 0 37	21 17 2½	4 12 1	Name in the Clerk of the Peace's List is John Thomson, jun.
	John Adams	1839	Ditto	Tullyally Lower	27 3 24	24 11 4		
	William Adams	,,	Ditto	Bullyoar	11 0 11	13 10 11	4 2 3	
	Same	,,	Ditto	Primity	29 0 1	10 19 3	8 2 4	
	Edward Call	,,	Ditto	Carmoney	30 2 14	22 1 1½		
	Edward Cochran	,,	Ditto	Tincairn	46 3 34	37 2 2	20 11 7	
	Charles Carton	,,	Ditto	Kilgort	32 0 20	3 16 10		
	Patrick Donughy	,,	Ditto	Ditto	44 1 16	5 14 7		
	Bryan Devine	,,	Ditto	Lear	322 3 28	8 10 5		
	Patrick Donughy	,,	Ditto	Tereighter	10 0 9	1 13 9½		
	Samuel Galbraith	,,	Ditto	Legg	75 0 22	72 5 6		
	William Hyndman	,,	Ditto	Ballyoar	17 0 28	21 2 2	9 9 10	
	John Jones	,,	Ditto	Upper Campsie	23 0 24	29 10 2		
	Michael Kane	,,	Ditto	Tireighter	9 0 39	0 19 1	..	Name in Rate Book Michael F. Kane.
	Same	,,	Ditto	Kilgort	14 0 0	6 15 9		
	James Lynch	,,	Ditto	Tireighter	69 1 29	15 10 5		
	Owen Lynch	,,	Ditto	Lear	101 0 17	20 5 0½		
	John M'Morris	,,	House	Clooney	..	8 0 0		
	George Jackson	,,	Ditto	Ballyoar	12 1 30	13 7 11	5 13 4	
	Alexander Jeffry	,,	Ditto	Tagkareena	68 1 30	63 7 1	28 10 0	
	William Kennedy	,,	Ditto	Lisamore	66 2 37	65 17 4	25 4 0	
	Robert Kerr	,,	Ditto	Lismacarol	19 1 15	22 1 6	9 6 8½	
	James Logan	,,	Ditto	Ditto	32 3 5	28 14 9	8 2 5½	
	John Logue	,,	Ditto	Drumahoe	27 0 28	27 14 0	14 9 9½	
	Alexander Millar	,,	Ditto	Lesamone	73 2 35	73 8 4	25 4 0	
	Oliver Miller	,,	Ditto	Ditto	36 3 8	29 6 6	12 12 0	
	Hugh Mills	,,	Ditto	Gorticaw	56 3 31	39 4 4	14 17 11	
	Robert Mitchell	,,	Ditto	Terkeeveny	16 0 0	14 14 10	2 15 4½	
	Same	,,	Ditto	Ditto	30 2 14	17 4 7½	5 10 9	
	Robert Mulberry	,,	Ditto	Carryfree	47 3 12	19 17 10	8 10 8½	
	John M'Arthur	,,	Ditto	Tully	26 3 8	27 8 10	10 12 3½	
	John M'Causland	,,	Ditto	Lismacarol	41 1 1	39 13 10	9 6 8½	
	John M'Aulay	,,	Ditto	Fawney	14 0 39	10 6 11½	8 4 1	He is spelled M'Coly in Rate Book.
	Same	,,	Ditto	Ditto	13 2 2	8 19 10		
	Thomas M'Kinley	,,	Ditto	Disertowen	61 1 27	46 5 4	8 13 7	
	James Orr	,,	Ditto	Gorticaw	32 0 28	30 18 1	6 15 5	
	James Patten	,,	Ditto	Ardnabrock	37 1 2	32 7 7		
	Alexander Perry	,,	Ditto	Gortree	51 2 3	25 5 10	5 1 7	
	Robert Quigley	,,	Ditto	Fawney	26 1 38	17 11 6	8 19 7	The name in the Rate Book is James Quigley.
	Aaron Rammidge	,,	Ditto	Lisamone	20 2 22	24 7 2	12 12 0	No Robert Quigley appears in that townland.
	John Stevenson	,,	Ditto	Knoekbruck	62 3 10	21 9 1		
	William Dougherty	,,	Ditto	Shantallom	76 1 17	69 11 7		
	James M'Aulay	,,	Ditto	Ballynashallog	38 2 18	33 7 2		
	John Adams	,,	Ditto	Killenan	71 3 39	52 19 5½	9 10 9	
	David Adams	,,	Ditto	Primity	29 0 1	32 17 7	16 12 8	
	John Alexander	,,	Ditto	Cah	32 0 3	56 14 4		
	William Burnside	,,	Ditto	Knoekbruck	30 3 6	10 14 7		
	John Burnside	,,	Ditto	Ditto	30 3 6	10 14 7		
	Joseph Curry	,,	Ditto	Ballyoar	17 3 5	23 1 7	5 13 3	
	Robert Cochran	,,	Ditto	Carnafern	30 1 14	9 13 8	4 17 6	
	Henry Caldwell	,,	Ditto	Fawney	45 3 5	34 4 2½	12 6 2½	
	Robert Donnell	,,	Ditto	Gortica	30 0 15	26 13 7¼	9 13 10	
	Samuel Donnell	,,	Ditto	Ditto	30 0 15	26 13 7¼	9 13 10	
	Samuel Donnell	,,	Ditto	Fawney	46 1 23	40 15 5½	19 4 8	
	James Dunn	,,	Ditto	Creevedomnell	102 2 15	25 5 0	15 10 0	
	Thomas Dunn	,,	Ditto	Craigtown	8 2 21	6 2 5	9 9 1	
	Francis Horner	,,	Land	Drumahoe	0 0 25	0 8 9½		
	David Hyndman	,,	House & Land	Cloghear	22 1 26	19 1 10	8 8 7	
	David Hyndman, jun.	,,	Ditto	Ditto	17 1 32	12 7 8	6 6 5	
	Andrew Hamilton	,,	Ditto	Carryfree	100 2 6	44 8 3	20 6 11½	
	William Hanna	,,	Ditto	Warbleshenny	78 2 22	47 3 10	35 1 6	
	John Hattrick	,,	Ditto	Cloughear	33 2 16	29 2 9½	14 4 10	

RENT and VALUATION of £10 COUNTY ELECTORS (registered in 1832, and not since re-registered), so far as ascertained.

COUNTY OF LONDONDERRY. LONDONDERRY UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	OBSERVATIONS.
TIRKEERAN.	John Adams	1832	House & land	Tullyally	27 3 24	24 11 4		
	John Alexander	,,	Ditto	Knoekbrac	160 0 39	64 12 7		
	Robert Aikin	,,	Ditto	Clegan	77 3 21	57 3 4½		
	William Brown	,,	Ditto	Tannymore	96 0 6	65 3 2		
	Thomas Ballantine	,,	Ditto	Ardlough	26 1 3	26 8 0		
	James Baird	,,	Ditto	Ardnabrocky	1 0 36	5 0 0		
	Samuel Baird	,,	Ditto	Ballyoun	60 1 25	59 7 2		
	Andrew Curry	,,	Ditto	Drumuyor	34 2 35	28 19 4	24 5 2	Out of lease. Name in the Rate Book is Samuel Cuthbert: should be Andrew Curry.
	Samuel Cuthbertson	,,	Ditto	Ardnaguniog	72 2 29	47 10 2		
	John Carton	,,	Ditto	Lethermuck	21 1 5	7 1 2½		
	Patrick Cole	,,	Ditto	Campsie	20 2 31	21 11 8½		
	John Craig	,,	Ditto	Straid	29 2 32	6 3 0½		
	Geoffry Cregan	,,	Ditto	Kelgort	32 1 32	10 6 1½		
	John Crawford	,,	Ditto	Moyboy	33 1 1	30 4 11		
	Archibald Cather	,,	Ditto	Gortgraney	76 1 1	55 3 5		
	James Dunn	,,	Ditto	Creevedonnell	102 2 15	25 5 0	15 10 0	
	John Dougherty	,,	Ditto	Legglass	13 2 22	8 16 1½	. .	Name in the Rate Book is John Dougherty, jun.
	William Elder	,,	Ditto	Gortagarty	22 2 35	15 10 9½		
	John Feeny	,,	Ditto	Oughill	17 1 2	13 12 3		
	James Getty	,,	Ditto	Ardnaguniog	94 1 27	98 1 5		
	James Gormby	,,	Ditto	Altimore	37 0 31	16 4 10		
	Andrew Guyler	,,	Ditto	Straid	18 1 32	6 15 10		
	John Hall	,,	Ditto	Tully	31 0 36	21 5 1	9 17 6½	
	Samuel Henry	,,	Ditto	Campsie	92 2 16	40 5 8		
	Joseph Hall	,,	Ditto	Drumuyor	36 1 37	29 5 1	25 12 0	Out of lease.
	William Hamilton	,,	Ditto	Lettermuck	20 3 26	10 0 10½		
	James Henry	,,	Ditto	Oughill	37 0 13	19 3 8½		
	David Henry	,,	Ditto	Cah	10 3 35	11 15 1	. .	This is not Leslie Alexander's property.
	William Hood	,,	Ditto	Tenagh	25 1 6	5 11 6		
	Patrick Keene	,,	Ditto	Tereighter	5 3 19	6 17 3½		
	Same	,,	Ditto	Ditto	16 1 9	4 5 0		
	John Long	,,	Ditto	Crossballycormick	54 0 8	20 1 2	4 3 1	
	Isaac Lowry	,,	Ditto	Lesneary	38 0 4	27 0 9	7 4 4	
	James Logan	,,	Ditto	Ditto	32 3 5	28 14 9	8 2 5½	
	Joseph Logue	,,	Ditto	Drumahoe	13 2 3	15 5 0	14 9 9	
	Same	,,	Ditto	Ditto	13 0 0	13 2 6		
	John Logan	,,	Ditto	Gortagarty	40 3 38	23 2 8½		
	George Logan	,,	Ditto	Ardnaguniog	38 3 4	23 5 0		
	John Lithgow	,,	Ditto	Carn	39 1 11	40 13 4		
	Joseph Lithgow	,,	Ditto	Ditto	39 0 27	44 6 8		
	Edward Lithgow	,,	Ditto	Ditto	19 3 5	20 10 0		
	Same	,,	Ditto	Ballyowen	11 0 5	12 1 0		
	Robert Mitchell	,,	Ditto	Terkeereny	16 0 0	14 14 10	10 3 1	
	Michael M'Cleevy	,,	Ditto	Artnagelvin	38 0 39	39 4 2	10 5 2	
	James Mullberry	,,	Ditto	Curryfree	62 0 39	15 1 6½	8 10 8½	Name in Rate Book is James Mulberry.
	John Miller	,,	Ditto	Lesamore	36 3 8	32 10 4	12 12 0	
	Patrick M'Kinley	,,	Ditto	Desertowen	18 3 8	13 19 7½	8 13 7	
	William M'Clinchy	,,	Ditto	Ballyoar	3 0 9	9 0 11	1 16 3	
	John Millberry	,,	Ditto	Curryfree	62 0 39	15 1 6½	8 10 8½	
	Edward M'Glaughlin	,,	Ditto	Kilgort	25 3 12	3 16 1		
	Same	,,	Ditto	Ditto	14 0 0	6 15 9		
	Robert M'Creery	,,	Ditto	Curryfree	10 0 23	4 18 11	6 11 7	
	Henry M'Dade	,,	Ditto	Kilgort	24 3 37	7 6 11½		
	Patrick Mullan	,,	Ditto	Killaloo	12 3 26	16 13 9½		
	George M'Loughlin	,,	Ditto	Tannymore	37 3 38	16 11 10		
	William Marshall	,,	Ditto	Ditto	10 3 37	8 7 5½		
	William M'Connell	,,	Ditto	Enugh	18 0 10	15 1 6		
	Robert M'Connell	,,	Ditto	Ditto	18 0 12	15 1 6		
	Joseph M'Cutichen	,,	Ditto	Lisneal	67 2 37	84 16 4		
	John Millar, sen.	,,	Ditto	Terkeeveny	17 2 20	13 10 4½	11 17 3	
	Hugh M'Culloch	,,	Ditto	Ballyarton	77 0 34	44 16 0		
	James M'Culloch	,,	Ditto	Ditto	65 2 13	27 10 0		
	John M'Coomb	,,	Ditto	Lettermuck	29 1 25	6 16 10		
	Same	,,	Ditto	Ditto	29 1 25	6 16 10		
	Thomas Mullins	,,	Ditto	Larrileas	49 1 1	45 16 7		
	Robert M'Kinly	,,	Ditto	Disertowen	39 2 32	31 6 4	13 2 2	
	Thomas Mitchell	,,	Ditto	Cloghore	26 1 20	22 2 8	14 4 5½	
	James Mitchell	,,	Ditto	Ditto	31 0 1	23 2 1½	12 19 6½	
	Alexander Noble	,,	Ditto	Tannymore	57 2 20	38 13 11		
	William Orr	,,	Ditto	Drumagor	16 1 15	12 4 8½	2 14 0	
	James Orr	,,	Ditto	Ballyoar	34 0 9	33 0 6	10 7 6½	
	Thomas Pattey	,,	Ditto	Tully	18 1 32	17 2 5	15 19 10	
	Joseph Pollock	,,	Ditto	Killenan	42 3 31	23 17 11	6 7 4	
	James Philips	,,	Ditto	Drumagor	11 1 16	9 4 1	2 13 5	
	Archibald Pollock	,,	Ditto	Curryfree	33 3 27	4 14 1	3 5 6½	
	Alexander Pollock	,,	Ditto	Lismacarol	22 1 22	15 12 1	4 16 3	
	Robert Patchell	,,	Ditto	Ardlough	52 3 3	53 19 6		
	David Quigley	,,	Ditto	Crossballycormick	21 3 9	10 0 7½	4 0 0	He appears rated for the amount jointly with another.
	John Quigley	,,	Ditto	Ditto	45 1 37	15 0 10½		
	David Robinson	,,	Ditto	Cah	25 1 39	24 17 6		
	George Ritchey	,,	Ditto	Straid	35 0 9	18 10 3		
	William Ritchey	,,	Ditto	Ditto	35 0 9	19 0 6		
	James Smith	,,	Ditto	Clampernon	47 0 24	45 10 5	21 4 7	
	George Sweeney	,,	Ditto	Disertowen	29 0 10	20 13 0	8 13 6	
	William Stewart	,,	Ditto	Drumagor	36 0 2	28 4 3	25 12 0	Out of lease.
	Robert Smith	,,	House	Crossballycormick	65 2 35	66 1 11	15 10 0	
	Samuel Smith	,,	Ditto	Ditto	. .	10 0 0	5 0 0	
	Alexander Stevenson	,,	Ditto	Knoekbrack	62 3 11	21 9 1		
	John Simpson	,,	Ditto	Killaloo	52 0 7	19 18 1		

Valuation of £10 County Electors (registered in 1832, and not since re-registered)—*concluded.*

City of Londonderry. Londonderry Union.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Name or Situation of Property as stated in Rate-Book.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observations.
					A. R. P.	£. s. d.	£. s. d.	
Tirkeeran.	Moses Thompson	1832	House & land	Killennan	42 1 6	19 19 6	4 12 1	
	Samuel Torrey	,,	Ditto	Tully	22 3 26	19 14 3	15 19 10	
	James Torrey	,,	Ditto	Ditto	19 3 28	12 9 11	7 19 11	
	William Thompson	,,	Ditto	Gosheden	125 1 24	37 6 10		
	John Tedley	,,	Ditto	Ballyowen	66 3 27	67 15 0		
	Henry Thompson	,,	Ditto	Lettermuck	48 2 23	25 1 3		
	William Wilson	,,	Ditto	Ardlough	45 1 38	64 5 0		
	John Witherow	,,	Ditto	Lismacarol	22 0 17	19 18 3	8 2 5½	

Valuation of £10 County Electors (registered 1832 to 1840), so far as ascertained.

County of Donegal. * Marked thus, registered in 1832, and not since re-registered. Londonderry Union.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Gross Annual Value as in Rate Book.	Observations.
					A. R. P.	£. s. d.	£. s. d.	
Raphoe.	*David Boal	Oct. 10, 1832	House and land	Moneymore	22 0 2	15 10 4	19 11 8	
	*George Clark	,,	Ditto	Castruse	20 1 13	14 0 0	17 11 6	
	*Thomas Clark	,,	Ditto	Gortlush	35 0 20	30 11 4	38 17 4	
	*Henry Clark	,,	Ditto	Portlough	43 1 27	37 11 11	49 10 10	
	*Thomas Campbell	,,	Ditto	Drummay	65 1 7	47 9 11	60 8 6	
	*William Crocket	,,	Ditto	Ditto	54 3 21	47 9 11	60 8 6	
	*Samuel Cunningham	,,	Ditto	Dunduff	64 1 35	48 11 9	60 2 1	
	*James Crocket	,,	Ditto	Plaster	36 0 25	33 16 0	49 10 6	
	*Thomas Crocket	,,	Ditto	Ditto	44 1 7	33 16 0	49 10 6	
	*James Donahy	,,	Ditto	Rooskey	53 0 19	33 12 7	42 8 7	
	*David Donahy	,,	Ditto	Letrim	48 3 24	41 10 1	52 5 11	
	*William Davison	,,	Ditto	Drummay	55 0 12	48 9 11	61 10 9	
	*John Donahy	,,	Ditto	Rooskey	60 0 0	43 1 1	54 15 1	
	*William Dillon	,,	Ditto	Rohan	23 0 11	17 12 11	23 1 5	
	*William Dugal	Oct. 19, 1832	Ditto	Portlough	63 1 31	62 3 1	81 11 3	
	*William Gallaher	Oct. 10, 1832	Ditto	Rooskey	32 1 32	32 19 10	41 10 11	
	*Alexander Gilliland	Oct. 19, 1832	Ditto	Kildrum	59 0 11	44 18 2	57 12 8	
	*Andrew Glenn	,,	Ditto	Gortree	26 3 28	17 8 3	22 0 7	
	*Robert Hunter	Oct. 10, 1832	Ditto	Dunmore	14 0 38	12 2 10	15 12 6	
	*James Hood	,,	Ditto	Moyle	44 0 36	48 4 1	60 1 2	
	*Samuel Hamilton	,,	Ditto	Drumbuoy	81 0 35	75 3 3	97 8 9	
	*John Longhead	,,	Ditto	Ballyharkey	35 2 1	27 18 8	35 6 2	
	*William Motherwel	,,	House and land and flax-mill	Letrim	79 0 0	54 10 2	70 12 8	
	*Caldwel Motherwel	,,	Ditto	Monglass	68 3 2	60 19 0	77 1 11	
	*John Macky	,,	House and land	Creevy	90 0 34	70 9 3	90 13 0	
	*James Motherwell	,,	Ditto	Ditto	160 0 14	52 19 5	67 18 10	
	*John Middleton	,,	Ditto	Dunduff	45 2 39	27 5 10	33 13 11	
	*William Marshal	,,	Ditto	Carth Forward	135 2 2	138 11 10	177 16 4	
	Hugh M'Gettigan	April 6, 1833	Ditto	Carrigan				
	*John M'Lean	Oct. 10, 1832	Ditto	Murlogh	34 1 26	36 8 4	46 17 2	
	*Henry M'Cay	,,	House, land, and flax-mill	Newton Cuningham	142 2 2	160 0 0	207 9 8	
	*John M'Cay	,,	House and land	Ditto	34 3 18	40 0 0	52 10 9	
	*William M'Crabbe	,,	Ditto	Rooskey	38 3 5	43 1 1	54 10 5	
	*Moses M'Adoo	,,	Ditto	Gortree	50 3 5	29 16 5	40 1 0	
	*Thomas M'Lean	,,	Ditto	Moneymore	58 3 37	42 16 7	54 1 3	
	*Samuel M'Clelland	,,	Ditto	Dunduff	33 2 38	27 5 10	33 9 4	
	*John Osborne	,,	House, land, and corn-mill	Altaghaderry	83 1 13	48 6 6	64 19 11	
	*William Osborn	,,	Ditto	Ditto	57 0 26	45 6 6	60 8 7	
	*John Pinkerton	,,	House and land	Portlough	43 1 27	37 11 11	49 10 10	
	*David Rodgers	,,	Ditto	Moyle	76 0 30	66 0 2	85 8 0	
	*James Speer	,,	Ditto	Bohillion	37 3 25	28 8 2	32 18 4	
	*William Smyth	,,	Ditto	Dunmore	21 2 15	14 19 6	19 4 6	
	*James Steel	,,	Ditto	Altaghaderry	114 3 27	56 14 11	73 15 7	
	*Samuel Smyth	,,	Ditto	Dunmore	17 3 27	15 4 11	19 15 7	
	*David Stevenson	,,	Ditto	Moyle	32 3 14	30 10 0	38 11 8	
	*Alexander Thompson	,,	Ditto	Ditto	64 2 23	72 3 9	87 14 0	
	*John Thompson	,,	Ditto	Moneymore	80 0 36	62 1 6	77 6 0	
	*William Thompson	,,	Ditto	Altaghaderry	57 3 34	50 16 6	64 19 11	
	*Thomas Wilson	,,	Ditto	Portlough	42 2 5	24 7 3	32 2 2	
	*Joshua Wilson	,,	Ditto	Ditto	44 0 27	24 7 3	32 2 2	
	*John Wilson	,,	Ditto	Gortlush	35 0 20	30 11 4	38 17 4	
	*James Wilson	,,	Ditto	Ditto	35 0 20	26 11 4	34 6 0	
	*Alexander Wilson	,,	Ditto	Reshends	48 3 12	42 12 0	54 4 8	
	*James Walker	,,	Ditto	Drumlocher	15 1 39	6 18 4	9 2 10	
	*William Alexander	,,	Ditto	Ditto	20 0 35	12 19 4	17 2 8	
	*James Wilson	,,	Ditto	Monglass	76 2 1	33 12 5	44 3 0	
	William Donahy	April 10, 1837	Ditto	Letrim	48 3 24	41 10 1	51 10 11	
	Thomas Donahy	Oct. 21, 1839	Ditto	Drumlocher	15 0 0	13 2 0	16 12 2	
	Alexander Ewing	,,	Ditto	Drumbarnet	87 3 11	40 0 3	49 18 4½	
	Walter Ferguson	,,	Ditto	Gartree	38 0 0	22 1 0	28 4 11	
	James Glenn	Jan. 2, 1840	Ditto	Moneymore	49 1 20	35 0 4	44 17 2	
	James Greer	June 29, 1840	Ditto	Castlethird	33 0 11	17 1 1	29 19 0	
	David Gilliland	,,	Ditto	Tyroddy	28 3 38	23 14 1	29 3 6	
	Samuel Hood	Jan. 2, 1837	Ditto	Moyle	44 0 36	46 5 1	48 11 2	
	William Mitchell	Oct. 21, 1839	Ditto	Drummay	82 3 1	46 9 11	59 6 1	
	William Mason	,,	Ditto	Drumbarnet	31 3 8	21 7 9	29 4 9	
	Robert Marshal	June 29, 1840	Ditto	Fubber	141 3 26	54 12 11	65 13 4	
	John M'Elwain	April 6, 1833	Ditto	Dunmore	33 0 7	34 1 4	42 3 9	

Valuation of £10 County Electors (registered 1832 to 1840)—*continued.*

COUNTY OF DONEGAL. LONDONDERRY UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Gross Annual Value as in Rate Book. £. s. d.	Observations.
Raphoe.	William M'Crabb	Oct. 21, 1839	House and land	Rooskey	38 3 5	43 1 1	54 10 5	
	Samuel Orr	June 29, 1840	Ditto	Kildrum	25 3 27	22 1 1	28 19 5	
	John O'Donnell	,,	Ditto	Ditto	58 0 0	26 16 11	35 6 0	
	Alexander Porter	,,	Ditto	Listical	101 1 39	33 7 9	41 2 11	
	Cuningham Porter	,,	Ditto	Ditto	92 2 6	33 7 9	41 2 11	
	James Patterson	,,	Ditto	Derrynakilly	63 1 12	40 6 9	49 10 0	
	Alexander Roddy	Oct 21, 1839	Ditto	Gortree	55 0 31	37 10 2	49 13 5	
	Samuel Rankin	June 29, 1840	Ditto	Listizal	135 2 2	86 15 8	106 11 8	
	John Rankin	,,	Ditto	Ditto	53 1 2	42 7 9	52 1 0	
	William Rankin	,,	House and land and flax-mill	Haw	13 3 7	31 10 0	37 16 9	
	John Rankin	,,	House and land	Derrymore	22 0 17	15 1 5½	18 12 2	
	David Rankin	,,	Ditto	Ditto	80 2 35	61 12 9	75 15 0	
	David Stevenson	April 9, 1840	Ditto	Moyle	32 3 14	30 10 0	38 11 8	
	Robert Speer	Oct. 19, 1840	Ditto	Castlethird	32 2 32	17 1 0	20 15 11	
	John Thompson	Oct. 21, 1839	Ditto	Moneymore	80 0 36	62 1 6	77 6 0	
	James Walker	,,	Ditto	Drumlaugher	15 1 39	6 18 4	9 2 10½	
	James Wilson	June 29, 1840	Ditto	Haw	71 0 21	57 16 6	70 19 9	
	Joseph Wark	,,	Ditto	Tyroddy	48 1 4	42 2 7	51 17 0	
	*Tristram Allen	Oct. 19, 1832	Ditto	Three Trees	22 0 15	15 1 0	19 1 0	
	*Richard Atkisson	,,	Ditto	Drumskellan	29 3 32	29 14 3	36 19 1	
	*Alexander Atkisson	,,	Ditto	Ditto	29 3 32	23 6 9	30 0 1	
	*John Arbuckle	,,	Ditto	Ballyderowen	34 0 39	19 13 11	24 18 4	
	*Joseph Allison	,,	Ditto	Sappogh	49 3 23	32 10 0	41 3 4	
	*John Brown	,,	Ditto	Derryvane	77 3 11	43 7 0	54 11 9	
	*John Beatty	,,	Ditto	Drumhaggart	29 3 34	15 8 10	19 11 0	
	*Nathaniel Bell	,,	Ditto	Ditto	50 2 18	27 9 0	34 15 2	
	*George & Henry Canning	,,	Ditto	Aught	73 3 16	48 7 0	60 8 7	
	*Alexander Cather	,,	Ditto	Sappogh	37 1 35	15 6 0	19 7 4	
	*David Campbell	,,	Ditto	Carnamoyle	68 2 0	17 12 6	22 6 5	
	*Samuel Cochrane	,,	Ditto	Crushlaghmore	47 0 26	48 13 10	61 11 8	
	*James Coyle	,,	Ditto	Ditto	57 1 12	15 14 10	20 2 4	
	*John Dean	,,	Ditto	Ballyderowen	25 2 19	22 3 9	28 12 6	
	*Samuel Dean	,,	Ditto	Ditto	43 0 20	33 5 4	41 19 7	
	*James Dean	,,	Ditto	Drumhaggart	28 2 0	13 14 6	17 17 10	
	Neal Doherty	April 6, 1833	Ditto	Kilmackelvenny	74 3 6	6 6 6	8 0 2	
	John Duffy	Oct. 24, 1836	Ditto	Muff	32 2 30	13 10 0	17 1 9	
	*David Elder	Oct. 19, 1832	Ditto	Ballyderowen	56 3 13	47 5 5	58 13 10	
	*William English	,,	Ditto	Derryvane	110 1 10	59 15 0	68 15 2	
	*Robert Erskine	,,	Ditto	Ditto	15 0 18	9 14 0	12 12 7	
	*Robert Graham	,,	Ditto	Sappogh	37 1 35	15 6 0	19 7 4	
	*Charles Gibson	,,	Ditto	Bonemain	157 2 5	52 12 3	67 12 0	
	*Moore Hamilton	,,	Ditto	Eskaheen	29 1 16	17 12 9	22 5 8	
	*Samuel Haslett	,,	Ditto	Sappogh	23 1 12	13 4 0	16 14 0	
	*Samuel Hunter	,,	Ditto	Drumhaggart	13 2 10	7 14 5	9 15 9	
	*Thomas Johnston	,,	Ditto	Drumskellan	46 2 9	23 6 9	30 0 1	
	Patrick Lynch	June 24, 1833	Ditto	Gortcormackan	144 1 17	39 1 5	49 15 8	
	*Philip Lynch	Oct. 19, 1832	Ditto	Ditto	48 0 13	10 4 9	13 3 8	
	*Arthur Lepper	,,	House and land and flax-mill.	Three Trees	49 0 35	50 4 0	62 13 8	
	*William Long	,,	House and land	Sappogh	37 2 11	15 6 0	19 7 4	
	*John Long	,,	Ditto	Ditto	18 3 6	7 13 0	9 13 7	
	*Thomas Lynch	,,	Ditto	Caronamoyle	93 0 0	34 6 8	42 19 9	
	*George Lynch	,,	Ditto	Ditto	93 0 0	34 6 8	42 19 9	
	*Thomas Lynch	,,	Ditto	Ditto	87 2 26	30 15 0	38 19 1	
	*Isaac Macky	,,	Ditto	Eskaheen	77 3 20	17 12 8	22 5 7	
	*James Morrison	,,	Ditto	Ballyderowen	20 3 35	16 8 3	21 9 0	
	*John Mitchel	,,	Ditto	Drumskellan	15 1 36	8 14 10	11 4 9	
	*Thomas Mulhern	,,	Ditto	Ditto	31 0 16	26 1 9	33 13 7	
	*Andrew Matthews	,,	Ditto	Castle Quarter	14 0 32	13 9 10	17 19 7	
	*James M'Clay	,,	Ditto	Creeshlaghkeel	135 2 7	36 13 2	47 2 3	
	*Andrew M'Clay	,,	Ditto	Ditto	135 2 7	34 13 0	46 5 0	
	*John M'Nutt	,,	House	Carnshanagh	..	5 0 0	6 6 8	
	*George M'Colley	,,	House and land	Derryvane	32 0 3	13 19 0	16 19 10	
	*Archibald M'Kean	,,	Ditto	Ditto	16 2 30	11 11 0	15 6 1	
	*David M'Colley	,,	Ditto	Sappogh	40 1 32	15 6 0	19 7 4	
	*Thomas M'Carter	,,	Ditto	Drumskellan	13 3 32	7 16 7	9 15 6	
	John M'Colgan	June 29, 1835	Ditto	Craig	26 1 15	11 0 0	14 9 10	
	*Joseph Orr	Oct. 19, 1832	Ditto	Sappogh	40 1 32	17 6 0	21 12 10	
	*Robert Porter	,,	Ditto	Derryvane	43 0 11	20 18 0	27 18 0	
	*Alexander Porter	,,	Ditto	Ditto	43 0 11	20 0 0	27 18 0	
	*Robert Ramsay	,,	Ditto	Sappogh	37 2 11	15 6 0	19 7 4	
	*Samuel Ramsay	,,	Ditto	Ditto	74 3 33	32 12 0	41 5 10	
	*James Ramsay	,,	Ditto	Ballyderowen	40 3 27	32 15 3	41 10 11	
	*Allan Ramsay	,,	House, land, flax, and corn-mill.	Ditto	18 1 34	19 0 0	23 13 4	
	*Samuel Ross	,,	House and land	Sappogh	70 3 7	32 12 0	41 5 10	
	*John Strain	,,	Ditto	Ballyderowen	22 1 10	15 16 0	19 19 9	
	*James Smyth	,,	Ditto	Drumskellan	85 1 11	55 3 5	70 8 8	
	*Moses Thompson	,,	Ditto	Ditto	6 0 23	4 18 4	6 0 9	
	*William Wylie	,,	Ditto	Derryvane	3 0 36	2 11 0	3 16 0	
	*Moses Wylie	,,	Ditto	Ditto	34 3 37	22 18 0	31 4 0	
	*Thomas Wylie	,,	Ditto	Ditto	34 3 37	22 18 0	31 4 0	
	*John Wylie	,,	Ditto	Ditto	22 1 18	13 17 0	17 19 0	
	*Samuel Wylie	,,	Ditto	Ditto	34 0 27	13 0 0	18 9 9	
	*Lewis Williams	,,	Ditto	Ditto	31 2 36	23 18 0	29 11 11	
	*Alexander Wylie	,,	Ditto	Drumhaggart	52 0 0	30 17 8	37 2 10	
	*Ephraim Wylie	,,	Ditto	Gortcormackan	32 3 17	20 16 3	26 16 10	
	*William Wylie	,,	Ditto	Drumhaggart	26 3 4	13 14 6	17 17 10	
	*James Witherow	,,	Ditto	Ditto	109 1 16	53 12 2	67 11 11	
	*Richard Wylie	,,	Ditto	Sappogh	47 2 3	20 8 0	25 16 11	

Valuation of £10 County Electors (registered 1833 to 1840)—*concluded.*

OUNTY of DONEGAL. LONDONDERRY UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Gross Annual Value as in Rate Book.	Observations.
				A. R. P.	£. s. d.	£. s. d.	
*Robert Wylie	Oct. 19, 1832	House and land	Carnamoyle	78 3 29	21 10 0	27 3 8	
Thomas Barry	Oct. 23, 1837	Ditto	Grange	113 2 6	98 7 7	125 15 9	
Matthew Campbell	,,	Ditto	Ballymoney	68 0 16	59 16 0	74 13 7	
Joseph Creswell	April 9, 1840	House, land, and flax-mill	Carrowreagh	131 3 32	64 14 10	83 2 9	
James Creswell	,,	House and land	Moness	85 3 11	81 7 0	102 13 4	
John Denny	,,	House, land, and flax-mill	Molenny	28 2 36	24 10 0	31 11 0	
Joseph Dysart	June 29, 1840	House and land	Carnomaddy	142 1 36	85 6 0	108 14 6	
Peter Edwards	,,	Ditto	Molenny	40 1 39	35 13 0	46 6 8	
Robert Edwards	Oct. 23, 1837	Ditto	Carowen	71 0 4	63 18 0	82 13 7	
Andrew Edwards	,,	Ditto	Ballymoney	78 1 14	61 10 6	81 18 1	
David Gallaher	,,	Ditto	Molenny	34 3 7	30 0 0	38 5 11	
Andrew Glass	April 9, 1840	Ditto	Foulet	63 0 12	31 12 5	40 9 5	
John Lynch	Oct. 23, 1837	Ditto	Moness	67 1 16	36 14 8	46 14 3	
William Leathem, jun.	,,	Ditto	Bohillion	44 1 0	33 14 0	45 4 9	
Henry Lynch	,,	House, land, and flax-mill	Drumskellan	150 3 20	59 6 5	74 16 5	
William Porter	,,	House and land	Ballymoney	55 3 12	52 2 0	67 8 10	
David Porter	,,	Ditto	Carowen	45 1 38	43 10 0	55 1 4	
George Peoples	April 9, 1840	Ditto	Carowreagh	129 1 18	36 0 10	44 16 8	
David Reid	Oct. 23, 1837	Ditto	Grange	61 3 32	38 4 7	49 6 10	
John Robinson, sen.	,,	Ditto	Bohillion	63 2 18	19 7 4	24 17 5	
John Thompson	Oct 14, 1836	Ditto	Fure	10 2 15	9 6 6	11 16 2	
John Thompson	April 9, 1840	Ditto	Moness	44 3 18	24 9 2	31 2 0	

LONDONDERRY UNION.

Comparison of Griffith's Valuation with Poor Law Valuation.

Electoral Division.	Net Annual Value, per Rate-Book.			Griffith's Valuation.			Net Value, deducting Houses under £5.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Muff	4472	19	6	3810	10	4	4733	19	4
Castle Forward	3488	16	0	3099	6	4	3431	15	6
Newtown Cunningham	3978	6	9	3820	18	4	3877	1	9
Inch Island	1458	5	8	1382	15	9	1445	10	8
Waterside	6317	12	6½	4231	12	0	6275	12	6½
Ardmore	2790	8	6	2220	1	0	2761	8	6
Lough Enagh	5241	16	5½	4127	16	0	5200	6	5½
Killea	5230	1	4	4986	15	0	5142	16	4
Banagher	1892	19	8½	1560	4	0	1888	19	8½
Ballymullins	2394	18	0	1967	11	0	2382	18	0
Kilderry	2685	9	3	2493	1	11	2617	4	3
Tamnaherin	3207	7	10	2782	8	0	3170	2	0
Clandy	1863	8	8	1525	1	0	1850	8	8
Glendermot	4478	9	4½	3739	16	0	4431	1	2½
Burt	4704	3	6	4717	19	3	4653	3	6
Birdstown	2279	15	7	2165	0	6	2259	15	7
Threetrees	1622	15	11½	1492	19	8	1592	18	11½
Fahan	3033	11	10	2759	13	10	2993	11	10
Bond's Glen	2539	12	9	2198	12	0	2488	12	9
Upper Liberties	4009	16	4½	3057	14	0	4009	10	4½
Lower Liberties	7740	7	2½	5739	5	0	7728	17	2½
	75,431	2	9½	63,879	0	11	74,935	15	1½

VALUATION of the SEVEN TOWNLANDS, taken for the purpose of ascertaining what Addition should be made to the Government Valuation. (*Vide* Extracts from Minute Book. Appendix, page 42 *b*.)

Comparison of Griffith's Valuation with Poor Law Valuation of Seven Townlands.

Name and Situation of Townland.	Griffith's Valuation.			Valuation under the Poor Law Act, 1839.			Increase.			Increase per cent. on the Government Valuation.
	£.	s.	d.	£.	s.	d.	£.	s.	d.	
Ling, in the Parish of Upper Cumber	197	3	8	212	9	10	15	6	3	7½
Ardnabrockey, in Glendermott	228	3	6	267	4	3	39	0	9	17
Gortmure, in Glendermott	105	13	7	134	5	9	28	12	2	27
Kilfeman, in Glendermott	214	3	11	236	7	0	22	3	1	10
Baylet, in the Isle of Inch	135	18	1	158	17	1	22	19	0	17
Moness, in the Parish of Burt	198	6	11	222	4	8	23	17	9	12
Sappogh, in the Parish of Muff	213	19	2	244	16	0	30	16	10	14½
Total of Seven Townlands	1293	8	10	1476	4	7	182	15	9	14

COLERAINE UNION.

APPENDIX.

Coleraine.

Extracts from Minute Book of Board of Guardians.

At the first meeting of the Board, held on the 4th of January, 1840,

Present 9 ex-officio and 27 elected Guardians,

Resolution to effect a new valuation.

Resolved,—That in order to obtain a proper valuation of all rateable property within the Union, it is desirable that a new valuation by a competent person be entered on, and that copies of the Government valuation maps, with the lines denoting the quality of each description of soil, and the field-books corresponding thereto, be furnished for his information.

Copies of Ordnance Maps and Field-Books to be furnished.

That as soon as the sanction of the Commissioners to this course be obtained, an advertisement be issued.

At a meeting held on the 1st of February, 1840,

Present 8 ex-officio and 26 elected Guardians,

Appointment of Messrs. Cathcart and Arthur as Valuators

Tenders from Valuators were opened, and the various candidates having been called in and questioned as to their capabilities, Messrs. Cathcart and Arthur were duly elected by a majority of 27 to 7.

At a meeting of the Board, held on the 28th of March, 1840,

Number present not stated,

Valuation Committee.

Resolved,—That the following Guardians be appointed a Committee of Valuation for the Union: Mr. Samuel Orr, Mr. Trail, Mr. M'Afee, Mr. John Boyd, Mr. James Moore, Mr. John Watson, Mr. James Wilson. (Three to be a quorum.)

At a meeting of the Board, held on the 4th of April, 1840,

Present 5 ex-officio and 14 elected Guardians,

A discussion of the duties of the Valuation Committee having been entered into,

Resolved,—That the Valuation Committee be instructed to assist the Valuators as much as possible in obtaining the co-operation of landlords, referred to in their printed circulars, especially the lists of occupiers, with the contents of their respective holdings.

That they have full power to order such forms for the use of the Valuators as may be required, and that they be requested to report to the Board from time to time, as they see fit, if any improper proceedings on the part of the Valuators should come to their knowledge.

Resolved,—That the Valuators be required to hand in the valuation of each electoral division to the Committee as they are completed.

Guardians of each division to be members of Committee pending valuation of their own division.

Resolved,—That pending the valuation of each electoral division, the Guardian or Guardians representing that division shall be ex-officio members of the Committee.

At a Meeting of the Board, held on the 2nd of May, 1840,

Present 4 ex-officio, and 19 elected Guardians,

Handed in the valuation of the Somerset division, in order to have the opinion of the Board thereon.

Resolved that the Valuation Committee be appointed to meet previously to the next meeting of the Board, in order to give their opinion of the work done.

At a meeting of the Valuation Committee on the 9th of May, 1840,

The valuation of the Somerset division having been brought under the consideration of the Committee, and Mr. Cathcart, one of the Valuators, being present,

Resolved,—That the Valuators be required to re-examine the following:—

Robert Barr's farm, Carndougan.
Captain Dalrymple's, Gills Lower.
James and John Brewster's, Glenhall.
Henry Richardson, Esq., Somerset.
John Heny's, Cool Glebe Upper.
John Martin's, Ballyness.
Richard Bennett, Esq., Ballyness.

Resolved,—That the Valuators be required to bring forward their valuation of the Somerset electoral division on the 30th of May, in order that it may be laid before the Board at their meeting on that day.

(Signed) SAMUEL ORR, Chairman.

At a meeting of the Board, held on the 30th of May, 1840,

Present, 4 ex-officio and 12 elected Guardians,

The Valuators having handed in their valuation of the Somerset division, revised in pursuance of the instructions of the Valuation Committee, at their meeting, on the 9th of May, 1840,

Resolved and ordered,—That the clerk take charge of the book of the valuation of the Somerset electoral division.

At a meeting of the Board, held on the 11th of July, 1840,

Present, 8 ex-officio and 21 elected Guardians,

Opinion given by Assistant Commissioner on mode of valuation.

The Assistant Commissioner (Mr. Clements) next proceeded to give his opinion on the mode of valuation that should be adopted; and Mr. Cathcart, one of the Valuators, explained to the meeting the principles upon which they acted.

At a meeting of the Board, held on the 15th of August, 1840,

Read a letter from Mr. Clements relative to the valuation of the rateable property of the Union.

Resolved,—That the Valuators be furnished with a copy of Clement's Letter on Valuation.

Assistant Commissioner's letter furnished to Valuators

(A Copy.)

SIR, *Moneymore, August* 14, 1840.

I have deferred making any comment on the summary of the Somerset and Aghadowey Divisions* received from you, till I had an opportunity of examining the valuation of other Unions. This I have now done, and with one exception I find them generally above Mr. Griffith's valuation, with one-fourth added to the land, and a third to the houses. This tends to strengthen the generally received opinion, which has also been confirmed by Mr. Griffith himself, that the land might be considered to be valued by him on an average at one-fourth below the letting value. The valuation of Messrs. Cathcart and Arthur, being considerably below this, it must be presumed to be too low. It is unnecessary to enter into a description of the principles on which Mr. Griffith has been conducted; suffice it to say, that it is more of a corn-rent, than a valuation for the rental of the country; and the eighth to which you allude as having been deducted in the field-book, has reference to the previous average price of produce, and not, as you suppose, to the rent of occupiers. It must be borne in mind that Mr. Griffith's valuation was furnished to Messrs. Cathcart and Arthur to assist them in ascertaining the different qualities of the soil. They are not bound by it, but they are bound to give a fair and correct valuation of each hereditament according to the net annual value as explained by the Poor Relief Act. Now what is that value? It is clearly laid down in Section 64 of the Act to be an estimate of the *rent* of which one year with another the hereditament might in its actual state be reasonably expected to let from year to year. It is not what Messrs. Cathcart and Arthur, or any other valuator, conceive to be a fair letting value, but the rent which from the general letting throughout the Union may be reasonably expected.

If, therefore, the rateable property throughout the Union is generally valued below that point, the landlord will of course appeal; for it is not to be expected that they will submit, without appeal, to pay a greater share of the Poor-rates than the law requires.

The evidence in their power to adduce must be conclusive, that the valuation is generally, and with but few exceptions, under the rent paid, that there are always persons found anxious to pay a large premium for tenant right, thereby showing that it is a rent which can be *reasonably expected.* The result of the appeal would be the quashing of the rate, and the Valuators being required to revise the valuation without any further payment, or, not having fulfilled their engagement, their sureties might be called on for the amount of their bond.

The Guardians would have no other alternative, and would be required by the Commissioners to take one or other of these courses. I mention the subject, that all concerned may be perfectly aware of the case, and because I think it is for the interest of all, and especially the valuators, that the error which they appear to have fallen into should be remedied as soon as possible. I can easily imagine its having occurred, because it has hitherto been the custom to make all public valuations, a certain proportion of the net value, and Messrs. Cathcart and Arthur have probably been influenced by this. I would suggest that the Guardians should examine the valuation, as far as they have hitherto gone, with a view to ascertain whether the error to be apprehended by the comparison contained in the two summaries which I herewith return, exists, in order that the Valuators may be warned of the consequence to be apprehended by continuing the valuation on what appears to be too low a scale.

(Signed) C. S. CLEMENTS.

At a meeting of the Valuation Committee, held on the 22nd of August, 1840,

Present, five Members of the Committee,

Resolved,—That we consider the valuation of bleach-greens within the Aghadowey division to be on too high a scale, owing to the failure of the linen trade, and that the Valuators be requested to re-consider their valuation of them; and of Drumacrone, which we consider to be too high, when compared with Lisboy adjoining to it.

Valuation of bleach-greens in Aghadowey division declared too high by the Committee.

At a meeting of the Valuation Committee, held on the 21st of November, 1840,

Present nine Guardians,

Resolved,—That the Valuators be requested to re-consider their valuation of the following:—

Consideration of valuation by Committee.

In the Borough division, the mills of Messrs. Jameson, Milliken, and Wallace, that of Mr. Jameson being considered too high when compared with Messrs. Milliken and Wallace.

Resolved,—That this meeting do adjourn to the 5th of December, in order that the Guardians of the divisions handed in may have time to inspect the work done.

At a meeting of the Valuation Committee, held on the 5th of December, 1840,

Present nine Guardians,.

Further consideration of valuation by Committee.

Resolved unanimously,—That the following valuations in the divisions herein named, be handed over to the Valuators for reconsideration.

Here follows a specification of several tenements:—

26 in Drumacroone.
7 in Articlane.
16 in Bannbrook.

At a meeting of the Board, held on the 19th of December, 1840,

Present, 4 ex-officio Guardians and 16 elected,

The Valuation Committee having approved of the valuation of seven electoral divisions of the Union,

* *Vide* Comparison of Valuations, Appendix, page 74 *b*.

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Further consideration of valuation by Committee.

Resolved,—That the Valuators be paid 50*l.* on account.

At a meeting of the Valuation Committee, held on the 16th of January, 1841, to examine the valuation of the Ringsend, Letterloan, and Agivey divisions, and also to examine the divisions of Glenkeen and Garvagh.

Present, eight Guardians,

Resolved,—That the Valuators be requested to examine their valuation of the following—

Here follows a detail of the particular tenements of which—

Seventeen were in the division of Letterloan, and of these
- 8 were declared by the Committee to be too low.
- 7, including the townland of Carnsteen were declared to be too high.
- 2, to be mistakes.

Five were in the division of Aginey, and of these
- 2, including the townland of Lesaghmon were declared too high.
- 3 were cases of error in the quantity of land.
- 1 a townland not subdivided.

Thirty-three were in the Ringsend division, of which
- 22 were declared by the Committee too low.
- 7 were declared too high.
- 4 declared to be mistakes.

Nine in the Glensheen division, all of which were declared too high.

Twelve in the Garvagh division, of which
- 6 were declared too high.
- 3 were declared too low.
- 3, errors in the quantity of land.

At a meeting of the Valuation Committee, held on the 6th of March, 1841,

Present, six Guardians,

Resolved,—That the Valuators be requested to re-consider their valuation of the following—

Then follow a detail of several tenements, of which—

Sixty-nine were in the division of Portstewart.
- 39 of which were declared too high.
- 24 were declared too low.
- 6 were errors in contents.

Twenty-four were in Beardiville division, and of these
- 2 townlands were declared too high.
- 2 townlands too low
- 8 tenements too low, and
- 12 were errors in the contents.

Fourteen were in Ballilagan division, and of these
- 6 were declared too high.
- 4 tenements, and
- 1 townland declared too low
- 3 were errors in the contents.

Thirty-six were in the division of Knockentern, and of these
- 7 were declared too high.
- 21, including three entire townlands were declared too low
- 8 were errors in the quantity.

Evidence.

Mr. Cathcart, valuator. Appointment and qualification of Valuators.

Mr. ALEXANDER CATHCART, Valuator, *examined.*

Was appointed on the 1st of February, 1840; was never previously engaged in the valuation of land. Has been always a farmer; held land within the Union, about 90 acres, but has sold it since his appointment. Did not value under the Composition Act; was appointed in conjunction with James Arthur; he is a surveyor and valuator; values land for private proprietors, and also under the tithe composition; valued one parish within the Union, the Grange of Keldalagh. He holds no land within the Union, but does in the Union of Ballymony; got the Commissioners' Circulars on Valuation and Rating, and a copy of the Act; got directions also from Mr. Clements, the Assistant Commissioner. He explained the instructions of the Commissioners; the valuators got no instructions from other Board or Committee, but were left to the instructions from the Commissioners, and their own judgment. Were furnished with Griffith's maps and field-books, and also his valuations; generally got the tithe composition in every parish, and in most cases took the contents from them. The landlords gave every facility, but very few of them had correct surveys; they generally let their land according to old surveys, and have made no change; got but one correct survey from the landlords, and took the contents from that in that instance; in general took the contents from the tithe composition. When they went upon each townland they called upon some respectable inhabitant and got from him an account of how the land had been subdivided since the tithe applotment was made; where the occupiers of farms subdivided since, did not agree upon the contents of their holdings, they took it so, and if not, took them either from persons not interested, or from an estimate formed by themselves. Were instructed by Mr. Clements to make their statements of the contents of each townland square with the contents in Griffith's valuation; except where there was bog found it very difficult to do so; in 19 cases out of 20 were below the amount of Griffith's survey, and then they allowed as much as they could for roads and waste, and whatever

Documents furnished to them by the Board.

Ordnance maps and field books. Tithe applotments. Assistance from landlords. Contents ascertained from tithe applotments.

Were directed to make them square with Griffith's valuation. Were generally below his contents.

could not be accounted for in that way was distributed proportionally among the different holdings; the reason why it was easy to do so where there was bog, was, that the occupiers of the adjoining land generally encroached upon the bog. Were furnished with the rental of the whole Clothworkers' estate; got from Mr. Ogilvy the rental of three or four townlands of Lord Garvagh's; got from Mr. M'Afee the rental of some mountain townlands of Mr. Richardson's; got the rental of the glebe lands in the parish of Dunboe; does not recollect any other. Were not guided by the rentals; valued quite independently of them; where there was a great disparity between the two, tried to ascertain the cause of the difference; where there did not appear any satisfactory reason, they altered their valuation, but that was very seldom; did not use the rentals as a guide; made very little use of them. Did not take the quality of the soil from Griffith's valuation in any case. Got the boundaries of the townlands from the ordnance maps; that was the principal use made of them; that and to ascertain the quantity of deep bog. In the mountain townlands generally referred to Griffith's valuation, and when they were much above it, thought they had not allowed enough for climate, and in that case reduced about from 1*s.* to 2*s.* in the pound. When they had advanced some way in the valuation, an impression existed among some of the landed proprietors, that they had gone too low, and a copy of a letter of Mr. Clements was sent to the Board, intimating that they ought to be one-fourth above Griffith's valuation, as his was that much below the letting value; refused to adopt that standard, as it would not then be their own valuation, and made no change in consequence, but did not send any answer to Mr. Clements. Compared their valuation with Griffith's; in the good land were in almost all cases above it; in the poor soils were but a shade above him, sometimes not at all; in some cases were below him; those were not mountain lands, but bad arable. In several divisions most of the townlands were between his printed valuation which is called the minimum, and the valuation before it was reduced by one-eighth, which is called the maximum. The per centage that they were above him varied very much.

Distributed the surplusamong the different occupiers proportionally.

Rentals furnished.

Valued independently of the rentals.

Use made of the Ordnance maps.

Impression as to the lowness of their valuation.

Letter from Mr. Clements.

Comparison of their valuation with Griffith's.

Both valuators went almost always together, but sometimes when they went upon a townland they would value different farms separately, and afterwards consider them together; in 99 cases out of 100 went together. In several they both valued different farms separately, and afterwards compared them, when there was very little difference. Went over every tenement and into almost every field; put down the different qualities of the soil in their field-books; ascertained the qualities merely by walking over the land. Never dug; had not time to do so. Put a different value upon each different quality of the soil, and sometimes had 10 or 12 different items in the same farm; in one farm of 30 acres had eight different items, the highest in that farm was 35*s.*, and the lowest 10*s.*, all arable land. Wherever the house was only good enough to accommodate a farm, made no increase on the value of the farm in consequence. Considered the house as necessary for the use of the farm, and wherever the house was better than was necessary for that, they made some additional charge for it. Where the house was a poor, mean one, made some deductions from the value of the land in consequence. In mountain farms did not consider the house at all, as there are seldom any on them, except a herds-house. Considered the house with reference to the size of the farms; seldom put any charge on thatched houses, except on farms of from six to ten acres; when the house was better than was necessary for such a holding, which was seldom the case; tried to ascertain how much house room would be necessary to accommodate each farm, and charged for any thing more. On Mr. Richardson's demesne of 300 acres, (Conyngham measure,) allowed houses for 10 farms, and charged for what he had more than was necessary for those, and valued all demesnes in the same way. Their valuation of Mr. Richardson's demesne was considered by himself too low, that was on their own account; least it might be thought they favoured him, went over it again and raised it about 15*l.*

Mode of proceeding with their valuation.

Went over every tenement.

Made no separate charge for houses. Except where out of proportion to size of farm.

Mountain farms.

Demesnes.

Went over first his (witness's) own farm, which he knew the value of, and then over all the land in his neighbourhood, with which he was well acquainted, and considered what the land was *bona fide* worth to a solvent tenant, and used that as a sort of key in the valuation of other lands. Considers that on a farm of from 20 to 40 acres what it is worth to a solvent tenant is the rent that he could pay, after supporting a family respectably.

Mode of forming their standard of value.

His idea of what land is worth to a solvent tenant.

There are several districts of the country where the tenants live on potatoes and buttermilk, and could not consider the rent paid by them as a fair value of the land; but that is not the general rule here. In those townlands their valuation is from one-third to one-fourth below the rents paid; those do not belong to any of the large landed proprietors; does not mean that in every case where their valuation is lower than the rent, the diet of the tenants is such as he described. In many such cases their mode of living is better, and does not know how they can pay the rent they are subject to; in a high letting neighbourhood found it very easy to satisfy the tenants, because the valuation is lower than the rents; but in a low letting neighbourhood find it very difficult because they are generally above the rents. On Mr. Richardson's estate the tenants can live very respectably, they make a respectable appearance as to clothing, except those who have very small spots of land; they ride to market, and can pay their rents with ease, and some, but very few of them, have money laid by. It was a saying of one of the Richardson family that his tenants should have good clothes and a good horse, and it has been acted on by the family; it is the same on other estates.

Rents paid by tenants who live badly not a criterion of value.

Mode of living of tenants on Mr. Richardson's estate.

They took their estimate of what a solvent tenant could afford to pay from the rents paid by those tenants. Valued the large and small farms upon the same scale, except when they found a house better in proportion to the farm, in which case they made it a shade higher because it would let higher. Cannot say how much higher they went, but not much; the owners of the smaller holdings complain a good deal of it.

Rents paid by those tenants guided their estimate of value.

Made no calculation of the probable amount of produce of the land, or of any return for capital; it could not be done here; the tenants take the land to get a living out of it; con-

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sidered the rents paid by those who lived in the way described, as one criterion of letting value. Their food is generally stirabout for breakfast, animal food for dinner, and potatoes and milk, and sometimes flummery, for supper.

The farms here are generally small, they very seldom exceed 40 acres, and seldom come up to that quantity.

Existence of leases.

On the Clothworkers' estate there are no leases, nor on the Ironmongers', nor the Mercers'. The leases expired and were not renewed; the London companies are indisposed to grant leases, because they wish to have the farms large, and to have more influence over their tenants.

Thinks the Poor Law has had some effect in preventing the granting of leases. Does not know of any other objection to granting leases. Thinks that landlords are not disposed to grant leases of small holdings, particularly since the 10*l.* franchise.

The landlords are anxious that their tenants should register. They have in some cases reduced the rents for the purpose.

Mode of filling columns in Rate Book.

Filled up the columns, "Landlords and Tenants' Rates," by dividing a rate of 1*s.* in the pound equally between landlord and tenant; "Tenants' Taxes," with 2*s.* in the pound for county cess, which they ascertained to be very near it. The column for "Tenants' Repairs and Insurance" was filled with 2*s.* in the pound on the net value; and "Tenants' other Expenses" with 6*d.* in the pound. Made no allowance for insurance in the country.

Valuation of houses in towns.
Letting value in different localities ascertained.
And 20*l.* per cent. deducted for repairs and insurance.
Houses measured.

There are four villages in the Union, Garvagh, Port Rush, Port Stewart, and Bush Mills, and the town of Coleraine. In Coleraine they took several houses in the best part of the town, and ascertained their rents, and measured their length and height in front, and number of stories; and inspected the rear, to see what accommodation they had; and then deducted 20*l.* per cent. from the letting value for repairs and insurance, and the residue constituted the net value. Measured the houses in the other parts of the town, and ascertained the rents paid for some houses in each neighbourhood, which, except there were particular circumstances, they took as the criterion letting value, and judged of the letting value of the other houses in the same neighbourhood by comparison with those of which the rents were ascertained, and made the same deduction of 20*l.* per cent. to come at the net value. Did the same in the other towns and villages.

Comparison of their valuation of Coleraine with the valuation by the Commissioners of Lighting and Paving.

Got a copy of the valuation of the Commissioners of Lighting and Watching for Coleraine, which includes all houses over 5*l.*, but found they could not go by it; but after they had valued the town, went over their valuation, and compared it with the other valuation, and wherever there was a great difference between the two endeavoured to find out the cause. Those were few instances—about 50 in the whole town, and in some cases altered them. The other valuation was made by three inhabitants, and given in on oath. The inhabitants think that valuation is above the letting value, but they do not object as the scale is even. The reason given for that is, that the houses have fallen since the first valuation, and they have generally adhered to their first valuation. Thinks there has been a fall of at least 20 per cent. in the value of that species of property. They allow nothing for repairs, but thinks even with that allowance theirs is below it.

Each division submitted to the Valuation Committee.

Committee left them at liberty to alter their valuation of holdings objected to or not.

The Coleraine division has not been given in, because some quantities have not been ascertained, but all the rest have. As soon as the valuation of each division was complete it was handed in to the committee. The Guardian of that division then took whatever course he thought proper to ascertain the objections, and at the next meeting of the committee they were told of the objections, and directed to reconsider them. Considered that that left them at perfect liberty to adhere to or alter their original valuation. The committee sometimes expressed their opinion, but left them at perfect liberty to act upon their own judgment.

All the entries in the Minute Book do not contain the opinion of the committee, but merely express the objection.

Port Stewart division not valued higher than the others.

Does not think the Port Stewart division is valued higher than the rest. The land is good, and the climate good, and Mr. Orr is mistaken in thinking it higher than the other divisions. Thinks that a solvent tenant could afford to pay the amount of their valuation for all the land in it. Part of it is within one mile of Coleraine. There is no other complaint that one division is higher than the rest.

Opinion as to the valuation varies with the situation of people.

The landlords are disposed to set their land at the valuation, and think it has an influence with the occupiers in saying that the valuation is too high. The opinion of people as to its being high or low varies with their condition: what a landlord or agent would consider low a farmer would consider too high. Mr. John Walton, one of the Guardians, who is a holder of land and well acquainted with its value, better than most people, thinks that the valuation is a shade too high. Some of the landlords think the valuation is too low. Mr. Cromie, Captain Hanna, and Mr. Lyle, think it is too low.

Mr. Arthur, valuator.

Mr. JAMES ARTHUR, Valuator, *examined.*

Instructions given by the Assistant Commissioner.

The instructions from Mr. Clements were verbal. They were to find out the letting price of land in the neighbourhood, and thereby ascertain the average letting price of lands throughout the Union; then to exercise their judgment to ascertain the fair letting value, what a solvent tenant could afford to pay, and not a rack-rent, and to put that as the net value upon the land. Got no written instructions from Mr. Clements but the printed circular. Understood by those instructions what a landlord ought to let his lands at, was to be their standard of value. Compared his present valuation with his valuation under the Tithe Composition Act, and except where there had been changes subsequently either by improvement or deterioration of the land, the two agreed. In some cases got a regular account of rents; compared their valuation occasionally with the rent on those estates of which

Comparison of his present valuation with the applotment under the tithe composition.
Comparison with rentals furnished to them.

they got the rental, and where there was a great difference inquired the cause to see that they were not mistaken. On one of the estates their valuation was generally below the rent, not very much, not more than 10*l.* per cent. and sometimes less. Their valuation was not influenced by the rent, it was made out before they received an account of the rents. After the division of Somerset was finished, Mr. Clements' letter was sent to them. It had been alleged before the Valuation Committee that they had valued too low. The person who made that allegation was agent to a landlord. Mr. Clements' letter was to the effect that they should not put an ideal value on the land, but ascertain the letting value of land in each neighbourhood as far as possible, and to take that into consideration. If the land was more valuable in one neighbourhood than another, they were of course to look to that. Did not understand by that letter that they were to be guided by the letting value altogether, but that if land in one neighbourhood would let for more than in another, they were to put a higher value on it. Did not understand that they were to take the rent that would be paid for land as a criterion of value. Understood that they were to take the reasonable letting value as their standard throughout. Made no change in their mode of valuation in consequence of that letter. One of the landlords in the Union objected lately to their valuation of his own estate as too low, and they went over the land again in consequence of his observation. Valued it the second time without taking their former field-notes with them, and the second valuation was nearly the same as the first, and finding they agreed so nearly made no change. That is the only observation by a landlord, that he remembers for being too low.

Allegation that they had valued too low. Mr. Clements' letter in consequence.

Their interpretation of that letter.

No change in their valuation in consequence of that letter.

Thinks about one-third of the produce would be a reasonable rent, that is in good land, but in poor soils the proportion of the produce would be less, because there would be greater labour. Thinks there are some lands within the Union where more than a third of the produce would be a reasonable letting value. There is not much of that description of land within the Union, scarcely a twentieth. There is a great deal of land where less than a third of the produce would be a reasonable letting value. There is about a tenth of the entire of that quality. There are nearly 3000 acres in the Union that cannot be used for any purpose.

His idea of a "reasonable" rent.

There are about 10,000 acres of mountain pasture. Ascertained the value of that by finding out the quantity of cattle that it would graze, and the price generally paid for that, which varies according to the quality of the pasture; reserved about two-thirds of that price for the rents, and put that down as the net value. That sort of land would average 2*s.* 6*d.* per acre. Thinks that on recent lettings of that land the rent is higher than the "net value."

Quantity of mountain pasture in the Union. Mode of valuing that.

There were some complaints from the tenants of those lands that they had gone too high, In some cases they said the valuation was above their rents, which they considered high enough. In others where it was lower than their rents, they said the rents were too high, Generally speaking there were not many complaints from the tenants of the Union. As far as he has had an opportunity of judging, it is considered pretty fair.

Valuation generally approved of by the tenants.

Was not guided altogether by the calculation spoken of about the third of the produce in judging of the reasonable value; was guided by his former experience in valuing land for private proprietors. Generally, his estimate of the value came very near the third of the produce, but it varied with the quality of the land. Thinks that on the average of the arable land in this Union, his estimate of the net value is very near the third of the produce. But was guided by his knowledge of the rents that tenants had been able to pay for certain qualities of land, and referred to them as a guide. Some of those tenants held from year to year, and some by lease. What they paid were considered fair rents. In many cases the rents had been fixed according to his valuation. Thinks that generally speaking they are equal to one-third of the produce. In some cases they exceed it. Those farms vary in size from about ten to forty acres. The tenants of the larger farms who have capital to stock and crop them, and skill to manage them, live very comfortable. They are substantially fed and comfortably clothed, and have the means of giving a fair education to their children, and their rent is paid regularly. There is a good deal of land in the Union let at higher rents than those paid by the tenants referred to by him, but that is chiefly on the estates of small proprietors; but would not consider these rents as a fair criterion of letting value. Those rents are, in many cases, paid, but the people are obliged to make extraordinary exertions, and live very poorly.

Did not adopt the one-third of the produce as the net value. Qualified it by his experience.

Was guided by the rents paid by tenants who held at "fair rents"

Size of their farms

Their mode of living.

Thinks about two-thirds of the land in the Union is held from year to year, but cannot speak positively. For some years back the landlords seem not to wish to grant leases; has heard that it was on account of the Poor Law, that they did not wish to grant leases until it was settled, and also that it was because they expected land to rise in value, but it is only conjecture. There is no objection on the part of the landlords to the tenants' registering votes. There has been some anxiety shown by the landlords that they should register. Has known some reduce their rents in order to enable their tenants to register.

Proportion of leases.

Practice latterly not to grant leases.

SAMUEL ORR, ESQ., elected Guardian for Port Stewart Division, *examined.*

Samuel Orr, Esq., elected Guardian.

Is a member of the Valuation Committee; has taken an active part in the proceedings of it. No instructions were given to the Valuators by the Board or the Committee. One of the Valuators, Mr. Arthur, is a valuator by profession, and the other is a farmer.

Proceedings of the Committee respecting the valuation of the Somerset Division.

The Committee read over the valuation of the Somerset Division, which was the first valued, and they read it over in the presence of the Guardian for that Division. The book was then given to the Guardian, who kept it for ten days or a fortnight. He consulted the rate-payers upon it, and any objections made by them were submitted to the Committee, who ordered them to be re-considered by the Valuators.

APPENDIX.

Coleraine.

The Committee did not intend by that to convey any instruction to the Valuators that they were either to raise or lower the value in those cases where objections were made. The valuators were left entirely to their own discretion. The Committee were in general ignorant of the circumstances of each case, except the Guardian of the Division, who was *ex officio* a member of it, and he expressed his opinion: but the Committee gave no opinion, and the Valuators acted entirely according to their own judgment. All the objections in the Somerset Division are stated in the book. They are not more than half a dozen.

Mode of proceeding with other Divisions.

Valuation of each submitted to the Rate-payers.

In the other Divisions, after the valuation was submitted to the Committee, the Guardians of each Division got the Book, and held meetings of the rate-payers, of which public notice was given. The valuation was there read over to the rate-payers, and objections were received from each person not only as to his own holding, but as to the comparative valuation of his neighbours. The objections were then submitted to the Committee, and entered by the clerk in the book. The Committee then merely directed the Valuators to reconsider them, and if they, that is, the Valuators, thought fit, to alter them, if not they were to stand.

Meetings attended by landlords and tenants.

The landlords or their agents generally attended those meetings, and the valuation was discussed in the presence of them and their tenants.

There were a good many objections by the landlords on the ground of the valuation being lower. In some cases objected to by the landlords, the valuation was raised; in others they were let stand. The valuation of Port Stewart was submitted to the rate-payers in the way described. There were a good many objections to the valuations of individual tenements. They are all entered in the book.

Thinks valuation of Port Stewart division higher than the rest.

Thinks the valuation of that division higher in proportion than the other divisions. In fact in most of the cases it comes up to the letting value, allowing for repairs, which is not the case on some of the others. Intends to object to the valuation of the entire division on that ground.

The soil there is light, but the people are very industrious, and the land looks very well. The Valuators judged in general of the quality of the soil merely by the appearance of the soil, though he believes, in some instances, they dug for that purpose. They took a great deal of pains, and thinks their valuation will prove satisfactory. In Articlane, Drumboe, and Kilowen, which have been recently let, the valuation is as high as the letting value. Cannot speak as to the other divisions. The rents are lower in those divisions than in Port Stewart, which is let at a rack-rent, and is not capable of improvement. The interest of the tenants is much greater in those places than in Port Stewart.

His opinion of the proper standard of value.

Means by the "letting value" the rents actually paid. Does not think that when the Valuator comes upon the land, he should consider the rent paid, but what the land is actually worth. Means by what it is actually worth to a tenant living by it, and thinks that a tenant holding 20 or 30 acres should derive a support and benefit from it. The rent paid depends in fact upon the landlord, who can get whatever he chooses to put on the land. Thinks the Valuator should not be guided by the rent paid, unless it was a fair rent. That is his understanding of the words of the Act. Cannot speak precisely as to the opinion of the landlords, as there is a great difference of opinion, some wishing for a high and some for a low valuation; but on the whole thinks the majority are satisfied with it. Thinks the scale adopted by the Valuators is a fair one. The objections on both sides are about equal value, which shows the scale is a fair one. In Port Stewart thinks they referred too much to the letting value, and also to the tithe composition, which is a high one there, being a tenth of what it was valued at.

Majority of landlords satisfied with the valuation.

Valuator's scale of value a fair one.

The Borough valuation has not yet been brought before the Committee.

Henry Richardson, Esq., Chairman of Board.

HENRY RICHARDSON, ESQ. Chairman of the Board, *examined.*

Valuation not much before the Board.

The valuation has not been brought much before the Board; it has been confined almost entirely to the Committee.

Comparison of the valuation of his own property with his rental.

Has looked into the valuation of the divisions containing his own property. Thinks it was rather low in some cases, that is under the rents paid by the tenants. In others it came within a very few shillings of the rent. Does not recollect any case in which it had gone beyond the rent, but there may be many such. Thinks on the whole the valuation was lower than his rental, but cannot speak positively, as the townlands are not added. The difference between his rental and the valuation when there were no leases, was very trifling. In his own demesne they were at first either at or below Griffith's valuation. They were sent back by the Committee, and altered it a little. Cannot state what proportion it bears to the rents on other properties. Does not think it has gone lower than tenants ought to get their land; where there were leases, the difference was of course considerable.

Majority of farms in Derry held from year to year.

Does not grant leases himself.

Thinks the majority of farms now in Londonderry are held from year to year. Several large estates have lately fallen out of lease, and no new leases have been granted. Thinks that where the tenants have confidence in their landlord, they do not care much about leases. Does not know of any general objection to granting leases, but does not grant leases himself. Cannot say which is more general, tenancy from year to year, or tenancy by lease. Did not attend any of the meetings of the rate payers. Was not a member of the Valuattion Committee. Has not had any opportunity of ascertaining the opinions of the tenants respecting the valuation.

VALUATION OF £10 BOROUGH ELECTORS (registered 1833 to 1840) so far as ascertained.

OUGH OF COLERAINE. COLERAINE UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Observations.
				A. R. P.	£. s. d.	
Robert Morrow	1834	House	Captain Street		5 10 0	
William Medley	,,	Ditto	New Row		8 0 0	
Moses M'Caughan	,,	Ditto	Barrack Yard		16 0 0	
Henry Patterson	,,	Ditto	Kingsgate Street		7 0 0	
John Taylor	,,	Ditto	Brook Street		3 10 0	
Robert Weir	,,	Ditto	Bridge Street		18 0 0	
Patrick Cameron	1833	Ditto	Captain Street		5 0 0	
Marmaduke Coyle	,,	Ditto	Brook Street		24 0 0	
Thomas Davock	,,	Ditto	Waterside		59 0 0	
Matthew Gage	,,	Ditto	Killowen Street		7 10 0	
David Miller	,,	Ditto	Captain Street		4 10 0	
John M'Kee	,,	Ditto	Diamond		22 0 0	
William M'Candless	,,	Land	Suburbs	2 2 8	4 10 0	
John O'Hara	,,	House	Meetinghouse Lane		5 0 0	
James Paul	,,	Ditto	Waterside		14 0 0	
William Simpson	,,	Ditto	Newmarket Street		12 0 0	
Robert Turloot	,,	Ditto	Diamond		35 0 0	
William Wark	,,	Ditto	Ditto		25 0 0	
William Young	,,	Ditto	Ditto		26 0 0	
John Dillon	1835	Ditto	Bridge Street		9 0 0	
John Graham	,,	Ditto	Stone Row		15 0 0	
Daniel Given	,,	Ditto	Diamond		30 0 0	
Samuel Hipwell	,,	Ditto	Longcommons		6 0 0	
Robert Huston	,,	Ditto	Bridge Street		30 0 0	
Samuel King	,,	Ditto	Taylors Row		4 0 0	
Robert M'Harg	,,	Ditto	Killowen Street		4 10 0	
William Miller	,,	Ditto	Waterside		4 10 0	
Same	,,	Ditto	Ditto		2 0 0	
Eneas M'Callester	,,	Ditto	Church Street		30 0 0	
Joseph M'Arthur	,,	Ditto	New Row		42 0 0	
Robert Mackay	,,	Ditto	Diamond		18 0 0	
Thomas Smith	,,	Ditto	Bridge Street		25 0 0	
Andrew Brewster	1834	Ditto	Brook Street		6 10 0	
James Barr	,,	Ditto	New Row		24 0 0	
James Caldwell	,,	Ditto	Diamond		28 0 0	
Stephen Coulon	,,	Ditto	Captain Street		24 0 0	
Patrick Dempsey	,,	Ditto	Ditto		4 10 0	
Peter Dempsey	,,	Ditto	Stone Row		5 0 0	
James Farrell	,,	Ditto	Killowen Street		6 0 0	Name in the Rate Book is James O'Farrell.
John Glenn	,,	Ditto	Ditto		10 0 0	
John Geary	,,	Ditto	Church Street		25 0 0	
William Hurford	,,	Ditto	Oldstone Row		25 0 0	
James Dunsmore	1836	Ditto	North Brook Street		1 10 0	The name of the place in the Clerk of the Peace's list is Brook Street, and in Rate Book as shown.
John Gregory	,,	Ditto	Killowen Street		2 5 0	
Edward Grubber	,,	Ditto	Waterside		21 0 0	
John Hall	,,	Ditto	New Row		8 0 0	
Thomas Hale	,,	Ditto	Society Street		6 0 0	Called in Rate Book Thomas O'Hale.
Samuel Knox	,,	Ditto	New Row		6 0 0	
Peter Laverty	,,	Ditto	Captain Street		5 0 0	
James Lynch	,,	Ditto	Ditto		5 0 0	
Hugh Lyne	,,	Ditto	Newmarket Street		16 0 0	
John M'Curdy	,,	Ditto	Church Street		16 0 0	
Henry M'Donugh	,,	Ditto	Captain Street		20 0 0	
John May	,,	Ditto	Meeting-house Lane		7 0 0	
Same	,,	Ditto	Ditto		16 0 0	
Hugh Nimmock	,,	Ditto	Brook Street		2 10 0	
Daniel Taylor	,,	Ditto	Church Street		42 0 0	
Andrew Ward	,,	Ditto	New Row		15 0 0	
Samuel Boyd	1835	Ditto	Longcommons		3 10 0	
Same	,,	Ditto	Ditto		2 0 0	
Robert Boyd	,,	Ditto	Ditto		4 0 0	
Thomas Black	,,	Ditto	Preachinghouse-Lane		25 0 0	
John Coyle	,,	Ditto	Longcommons		6 0 0	
Patrick Cameron	,,	Ditto	Captain Street		5 0 0	
Joseph Casky	,,	Ditto	Church Street		10 0 0	
Henry Richardson	1838	Ditto	Meeting-houseLane		7 0 0	
Richard Byrne	1837	Ditto	Ditto		22 0 0	
Henry Cox	,,	Ditto	Handcock Place		18 0 0	
John Caldwell	,,	Ditto	New Row		7 10 0	
John Clark	,,	Ditto	Bridge Street		14 0 0	
Stephen Condon	,,	Ditto	Captain Street		24 2 0	
John Luck	,,	Ditto	Church Street		18 0 0	
Hector M'Cawn	,,	Ditto	Bellhouse Lane		8 0 0	
Archibald M'Ilwain	,,	Ditto	Bridge Street		50 0 0	
Hugh M'Afee	,,	Ditto	Kingsgate Street		19 0 0	
Samuel Miller	,,	Ditto	Captain Street		5 10 0	
James Miller	,,	Ditto	Brook Street		6 0 0	
Hugh M'Meegan	,,	Ditto	Cross Lane		7 0 0	
Thomas M'Camble	,,	Ditto	Kingsgate Street		13 0 0	
Daniel O'Dougherty	,,	Ditto	Captain Street		8 10 0	
Joseph Orr	,,	Ditto	Bridge Street		35 0 0	
Henry Paterson	,,	Ditto	Kingsgate Street		7 0 0	
James Quigley	,,	Ditto	Blindgate Street		8 0 0	
William Tomb	,,	Ditto	Captain Street		3 10 0	
James Taylor	,,	Ditto	Brook Street		5 10 0	
Same	,,	Land	Suburbs	1 0 0	3 5 0	
Loughlin Cameron	1836	House	Killowen Street		4 0 0	
Cornelius Dougherty	,,	Ditto	Hanover Street		12 0 0	
John Stewart	1839	Ditto	Newmarket		8 0 0	
John Spencer	,,	Ditto	Stable Lane		4 0 0	

Valuation of £10 Borough Electors (registered 1833 to 1840)—*concluded.*

BOROUGH OF COLERAINE. COLERAINE UNIO

Electoral Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations
COLERAINE.	John Taggart	1839	House	Meeting-house Lane		12 0 0	
	Robert Thompson	,,	Ditto	Church Street		25 0 0	
	Daniel Taylor	,,	Ditto	Ditto		42 0 0	
	James Butler	1838	Ditto	Newmarket		7 0 0	
	William Cabin	,,	Ditto	Ferry Quay Street		35 0 0	
	James Elliott	,,	Ditto	Newmarket		8 0 0	
	Thomas Hughes	,,	Ditto	Meeting-house Lane		8 0 0	
	William Hunter	,,	Ditto	Waterside		8 0 0	
	William Harcourt	,,	Ditto	Lower Stone Row		25 0 0	
	Charles Knox	,,	Ditto	Hanover Place		6 0 0	
	James Lynch	,,	Ditto	Captain Street		5 0 0	
	John B. M'Grotty	,,	Ditto	Diamond		45 0 0	
	John M'Grotty	,,	Ditto	Ditto		70 0 0	
	John Miller	,,	Ditto	Meeting-house Place		7 0 0	
	James M'Neely	,,	Ditto	Newmarket		12 0 0	Rated jointly with
	James M'Curtly	,,	Ditto	Waterside		16 0 0	other.
	Daniel M'Keay	,,	Ditto	Ditto		11 0 0	
	David M'Gonegle	,,	Ditto	Gaol Street		12 0 0	
	John M'Quillan	,,	Ditto	Brook Street		4 0 0	
	Alexander Neill	,,	Ditto	New Row		24 0 0	
	Neal O'Hale	,,	Ditto	Cross Lane		7 10 0	
	Michael Ferrar	1839	Ditto	Newmarket		100 0 0	
	John Given	,,	Ditto	Church Street		25 10 0	
	Robert Given	,,	Ditto	Ditto		30 0 0	
	James Greeves	,,	Ditto	Lower Stone Row		6 0 0	
	William Charles Gage	,,	Ditto	Hanover Place		18 0 0	
	James Gilmour	,,	Ditto	Diamond		20 0 0	
	Robert Huston	,,	Ditto	Church Street		30 0 0	
	John Hamilton	,,	Ditto	Ditto		25 0 0	
	Robert A. Hyndman	,,	Ditto	Diamond		5 0 0	
	Rev. Edward Harvey	,,	House and land	Suburbs	9 0 0	45 10 0	
	Samuel Kirpatrick	,,	House	Stone Row		7 0 0	
	Samuel Lawrence	,,	Ditto	Hanover Place		40 0 0	
	Robert M'Farland	,,	Ditto	Meeting-house Lane		5 0 0	
	J. J. M'Caldin	,,	Ditto	Ditto		8 0 0	
	Roger M'Clusky	,,	Ditto	Diamond		14 0 0	
	John Magennis	,,	House and garden	Killowen		2 10 0	He appears also for
	John M'Curdy	,,	House	Highland Row		32 0 0	in Killowen ; an
	Charles Montgomery	,,	Ditto	Diamond		18 0 0	quantity or valu
	Robert M'Naghten	,,	Ditto	New Row		30 0 0	stated.
	Wilson Orr	,,	Ditto	Waterside		15 0 0	
	George Pollock	,,	Ditto	Killowen Street		18 0 0	
	John Quigley	,,	Ditto	Captain Street		5 10 0	
	Thomas Reid	,,	Ditto	Beresford Place		40 0 0	
	Patrick M'Henry	1840	Ditto	Bridge Street		20 0 0	
	Gabriel M'Ilreavy	,,	Ditto	Upper New Row		7 0 0	
	John M'Clenn	,,	Ditto	New Row		10 0 0	
	Daniel M'Gonigal	,,	Ditto	Bridge Street		20 0 0	
	Joseph Mitchell	,,	Ditto	Killowen Street		5 0 0	He appears also fo
	James M'Fettrish	,,	Ditto	Diamond		20 0 0	in Killowen ; an
	John M'Kee	,,	Ditto	Ditto		26 0 0	and value not st
	Hugh Kane	,,	Ditto	Ditto		15 0 0	The name in the
	Paul Sherrard	,,	Ditto	Killowen Street		12 0 0	of the Peace's I
	Robert Sharp	,,	Ditto	Kingsgate Street		16 0 0	O'Kane.
	Robert Acheson	1839	Ditto	Church Street		8 0 0	
	John Adams	,,	Ditto	Ditto		14 0 0	
	Thomas Andrews	,,	Ditto	Bridge Street		12 10 0	
	Waring Baxter	,,	Ditto	Preaching-house Lane		10 0 0	
	Thomas Boyle	,,	Ditto	Cross Lane		10 0 0	
	James Curristown	,,	Ditto	Church Street		8 0 0	
	James Curry	,,	Ditto	Brooke Street		12 0 0	
	James Craig	,,	Ditto	Newmarket		14 0 0	
	Daniel Christy	,,	Ditto	Meeting-house Lane		14 0 0	
	Robert Coulter	,,	Ditto	Curtis Wall		2 0 0	
	Same	,,	Ditto	Ditto		3 0 0	
	Same	,,	House and land	Liberties	4 0 0	15 0 0	
	James Caldwell	,,	Ditto	Diamond		28 0 0	
	James Carson	1840	House	Ditto		22 0 0	
	Alexander Cuthbert	,,	Ditto	Kingsgate Street		26 0 0	
	Matthew Clarke	,,	Ditto	Bridge Street		25 0 0	
	Thomas Conn	,,	Ditto	Brook Street		20 0 0	
	John Church	,,	Ditto	Church Street		10 0 0	
	John Dougherty	,,	Ditto	Meeting-house Lane		16 0 0	
	Thomas Dowd	,,	Ditto	Waterside		35 0 0	
	Charles Daly	,,	Ditto	Bridge Street		18 0 0	
	George Dougherty	,,	Ditto	Killowen Street		4 0 0	He appears agai
	Michael Dougherty	,,	Ditto	Kingsgate Street		22 0 0	church lands,
	Thomas Gaw	,,	Ditto	Bridge Street		14 0 0	lowen ; but valu
	Matthew Gage	,,	Ditto	Killowen Street		6 10 0	stated.
	Same	,,	Ditto	Ditto		1 0 0	
	George Hanna	,,	Ditto	New Row		12 0 0	
	Richard Hurly	,,	Ditto	Ditto		8 0 0	
	Mark Hazlett	,,	Ditto	Killowen Street		4 10 0	He appears again i
	William Hall	,,	Ditto	Waterside		9 0 0	lowen for land, a
	Edward Hay	,,	Ditto	North Brook Street		7 10 0	or quantity not s
	James Keith	,,	Ditto	Meeting-house Lane		8 10 0	
	John Loughry	,,	Ditto	Captain Street		7 0 0	
	Bernard Loughlin	,,	Ditto	Church Street		12 0 0	
	Edward Lee	,,	Ditto	Meeting-house Lane		22 0 0	
	James May	,,	Ditto	Society Street		7 0 0	It is called in the Book, Society

Valuation of £10 County Electors (registered 1833 to 1840) so far as ascertained.

NTY of LONDONDERRY. COLERAINE UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Observations.
				A. R. P.	£. s. d.	
William Robinson	1837	House	Crohendallogh	21 2 0	14 0 0	Name in Rate Book, Edward Kane.
Daniel Moon	1836	Ditto	Lisnamuck	82 2 25	44 18 0	
Edward O'Kane	1836	Ditto	Waterside	7 1 0	17 0 0	
Thomas Alexander	1835	Ditto	Moneydig	10 0 0	4 10 0	
Thomas Alexander, sen.	,,	Ditto	Ditto	33 1 0	13 10 0	
Thomas Caldwell	,,	Ditto	Gills	36 0 25	14 0 0	
John Gilmour	,,	Ditto	Mayoghill	54 0 37	29 2 6	
John Hunter	,,	Ditto	Artidillon	63 1 0	40 10 0	
James Horner	,,	Ditto	Exorna	36 3 8	31 10 0	
Thomas Hazlett	,,	Ditto	Moneydig	33 3 0	15 10 0	Rated jointly with another.
David Miller	,,	Ditto	Gills	41 1 11	38 14 3	
James M'Clelland	,,	Ditto	Gortacuvan	17 3 0	9 15 0	
George Patterson	,,	Ditto	Coleran	32 1 0	13 5 0	
William Atkinson	1834	Ditto	Coolnasellagh	37 1 0	13 0 0	
James Bradley	,,	Ditto	Ditto	28 2 0	9 5 0	
James Corway	,,	Ditto	Caheny	21 3 32	14 12 0	
Joseph Casky	,,	Ditto	Formullen	21 3 32	13 0 0	
Joseph Casky, jun.	,,	Ditto	Ditto	46 3 14	18 0 0	
Thomas Graham	,,	Ditto	Ballenteer	20 2 26	4 16 0	
Samuel Kennedy	,,	Ditto	Caheny	37 1 0	19 11 0	Rated jointly with another.
Charles Knox	,,	Ditto	Artikeera	671 2 0	22 0 0	
Hugh M'Creedy	,,	Ditto	Durtress	32 1 5	21 15 0	
James Nimmock	,,	Ditto	Knocknover	32 1 5	20 10 0	
Daniel Crow	1833	Ditto	Kilmaconnell	19 2 30	13 12 10	
David Smith	1835	Ditto	Killikergan			
John Peden	1839	Ditto	Mayoghill	15 2 0	10 0 0	
William Reid	,,	Ditto	Ditto	68 1 30	27 0 0	
Robert Quig	,,	Ditto	Caheny	18 0 12	11 19 0	
Hugh Rogers	,,	Ditto	Cullyvenny	18 0 13	8 3 0	
Richard Reid	,,	Ditto	Ballymacanna	155 1 5	62 5 0	Rated jointly with his sons.
David Smith	,,	Ditto	Glenhall	12 3 26	9 18 6	
David Smith	,,	Ditto	Ditto	12 1 3	9 2 0	
David Smith	,,	Ditto	Ditto	14 0 32	12 5 0	
William Simon	,,	Ditto	Leck	42 0 0	23 5 0	
Samuel Torrens	,,	Ditto	Mayoghill	15 2 0	9 12 0	
Hugh Taylor	,,	Ditto	Cam	121 0 31	27 0 0	
William Taylor	,,	Ditto	Crogham	69 0 13	26 10 0	
Henry Wallace	,,	Ditto	Mevenis	149 3 7	72 10 0	
Same	,,	Flax mill	Ditto	. . .	4 10 0	
Alexander Alexander	1838	Houses and land	Moneydig	40 0 5	13 10 0	
John Kane	,,	Ditto	Coolnasellagh	27 1 0	14 0 0	
John Connell	1837	Ditto	Bolerin	28 2 0	11 5 0	
Same	,,	Ditto	Coolnasellagh	39 0 0	6 15 0	
Hugh Connell	,,	Ditto	Bolerin	18 3 0	7 5 0	
Hugh Connell	,,	Ditto	Ditto	23 2 0	9 5 0	
John Connell	,,	Ditto	Ditto	19 1 0	7 18 0	
Bryan Mullen	,,	Ditto	Ditto	40 0 0	14 5 0	
Charles M'Master	,,	Ditto	Movenis	32 1 5	13 7 0	
John Long	1839	Ditto	Crossmackeever	59 1 21	36 0 0	
Robert M'Intyre	,,	Ditto	Mevenis	18 1 10	12 15 0	
William Milliken	,,	Ditto	Bovaugh	31 2 22	22 5 0	Name in the Rate Books is Wm. Mulligan.
Same	,,	Corn mill	Ditto	..	8 10 0	
William Martin, sen.	,,	Houses and land	Callyramer	17 0 12	10 12 0	
John Morrison	,,	Ditto	Moneydig	61 2 8	41 10 0	
John Mullan	,,	Ditto	Ballyrogan	193 0 0	40 0 0	He is rated jointly for the amount with five others.
Richard Mooney, sen.	,,	Ditto	Callyvenny	18 1 24	13 8 6	
Richard Mooney, jun.	,,	Ditto	Ditto	14 0 32	8 12 0	Name in the Rate Book is Richd. Mooney.
John Moody	,,	Ditto	Ditto	23 0 39	12 5 0	
William Moody	,,	Ditto	Ditto	21 3 32	9 11 6	
Matthew Moody	,,	Ditto	Ditto	23 0 39	18 4 0	
George Morrison	,,	Ditto	Crossmakeever	58 0 17	32 0 0	Rated jointly with another.
James Martin	,,	Ditto	Caindougan	28 2 25	18 0 0	
Bernard Mullan	,,	Ditto	Tiberran	43 3 24	8 10 0	
Gabriel M'Clelland	,,	Ditto	Ballenrees	30 1 26	10 10 0	
John Mitchell	,,	Ditto	Ree	15 2 0	11 10 0	
James Mullan	,,	Ditto	Kittest	72 2 0	18 10 0	Rated jointly with three others.
John M'Tebtrush	,,	Ditto	Ballynacanon	41 1 12	19 10 0	
Daniel M'Alecee, jun.	,,	Ditto	Landagivey	23 3 23	13 15 0	
Daniel M'Alecee, sen.	,,	Ditto	Ditto	13 2 9	11 10 0	
John Alexander	,,	Ditto	Mevenis	18 1 20	12 15 0	
John Brown	,,	Ditto	Moneydig	20 3 0	8 10 0	
Robert Brown	,,	Ditto	Bovaugh	25 3 11	14 11 0	
John Black	,,	Ditto	Letterloan	63 1 4	32 15 0	
Daniel Black	,,	Ditto	Ditto	63 1 4	25 10 0	
William Black	,,	Ditto	Kiltenny	41 3 0	22 0 0	
James Bell	,,	Ditto	Belrath	26 3 6	14 5 0	
Joseph Casky	,,	Ditto	Letterloan	49 0 11	34 15 0	
Alexander Dempsey	,,	Ditto	Carnamucklagh	31 0 0	22 15 0	
Matthew Gilmour	,,	Ditto	Caheuny	19 1 19	11 4 0	
Thomas Gilmour	,,	Ditto	Ditto	35 2 21	21 0 0	
John Henry	,,	Ditto	Lesmurphy	74 3 23	53 14 0	
John Henry	,,	Ditto	Curragh	18 3 15	13 0 0	
Robert Jameson	,,	Ditto	Bohiboy	139 1 34	55 10 0	
John Kennedy	,,	Ditto	Mayoghill	20 2 25	12 6 6	
Alexander Kennedy	,,	Ditto	Caheuny	18 2 35	10 0 0	
William Kennedy	,,	Ditto	Ditto	37 1 0	19 11 0	Rated jointly with another for amount.
Bernard Kane	,,	Ditto	Coolnasellagh	100 0 0	16 10 0	Rated jointly with another for the amount.

Valuation of £10 County Electors (registered 1833 to 1840)—*concluded.*

County of Londonderry. Coleraine Un

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A.	R.	P.	Net Annual Value as in Rate Book. £.	s.	d.	Observations.
Coleraine—*concluded.*	Bernard Kane	1839	Houses and land	Coolnasellagh	13	2	0	4	5	0	
	Same	,,	Ditto	Moybuy	92	2	0	38	0	0	
	Robert Kennedy	,,	Ditto	Cam	342	0	31	39	10	0	
	John Knox	,,	Ditto	Balteugh	206	2	18	54	10	0	
	Hugh Knox	,,	Ditto	Clarehill	48	1	0	27	10	0	
	Robert Knox	,,	Ditto	Ditto	40	2	0	25	10	0	
North East Liberties of Coleraine.	James Black	1835	Ditto	Bullyleese	2	2	0*	4	10	0	* (Cunningham me
	Same	,,	Ditto	Ditto	3	2	0*	4	10	0	* Ditto.
	John Gibson	,,	Ditto	Dunloan	11	0	0†	9	10	0	† (Irish measure *to this table.*)
	Aaron Huston	,,	Ditto	Kiltenny	17	2	0	19	19	0	
	Abraham John Kerr	,,	Ditto	Roseleek	52	0	0	62	0	0	
	John Wilson	,,	House and land	Portstewart	1	0	0	6	0	0	
	Same	,,	House	Ditto				3	10	0	
	Same	,,	Land	Ditto	5	0	0	6	10	0	Rated jointly wit other for 6*l.* 10s
	Thomas Stewart	1834	Houses and land	Island More	4	2	0	4	15	0	
	Joseph Wilson	1833	Ditto	Ballygallen	43	2	0	60	0	0	
	James Acheson	1839	Houses and lands	Kilgreen	54	2	0	52	10	0	
	James Barr	,,	Ditto	Ballemont	4	1	0	6	10	0	
	William Cochran	,,	Ditto	Galvally	15	2	0	14	15	0	
	William Hayes	,,	Ditto	Mullaghacall	9	2	0	10	15	11	
	James Homes	,,	Ditto	Ditto	12	2	0	17	10	0	
	James Kerr	,,	Ditto	Roselick	18	0	0	22	10	0	
	Mark Kerr	,,	Ditto	Ditto	29	0	0	37	0	0	
	Andrew Law	,,	Ditto	Glenmanus	16	0	0	10	5	0	
	N. M'Dougall	,,	Ditto	Ballygeelagh	29	0	0	31	10	0	
	Robert M'William	,,	House	Mallaghacall		..		8	0	0	Called in Clerk Peace's List, stewart.
	John M'Conaghy	,,	Ditto	Ditto		..		20	0	0	Ditto.
	Angus M'Gowan	,,	Ditto	Ditto		..		4	10	0	
	Daniel Reid	,,	Houses and land	Cloyfin, North	25	2	0	28	5	0	
	Patrick Spallen	,,	House	Mallaghacall		..		17	10	0	Called Portstewa Clerk of the P List.
	James Simpson	,,	Houses and land	Drumadra	32	2	0	27	10	0	
	David Stewart	,,	Ditto	Kilgreene	63	0	0	7	10	0	
	William Stewart	,,	Ditto	Cloyfin	40	0	0	45	15	0	Rated jointly wit other.
	William Woodburn	,,	Ditto	Dundoan	35	0	0	51	10	0	These three are jointly for this a and all appear i Clerk of the P List.
	Thomas Woodburn	,,	Ditto	Ditto	35	0	0	51	10	0	
	James Woodburn	,,	Ditto	Ditto	35	0	0	51	10	0	
	(Thomas Woodburn)	,,	Ditto	Ditto	14	0	0	19	0	0	Thomas is rated rately for this a
	Hugh Young	,,	Ditto	Bellamont	3	1	0	4	17	6	
	John Young	,,	Ditto	Maddybenny	43	2	0	45	0	0	
	Robert Young	,,	Ditto	Ditto	23	2	0	24	0	0	
	Robert Acheson	,,	Ditto	Island Effrick	28	0	0	21	0	0	
	Samuel Acheson	,,	Ditto	Ballynag	24	2	22	22	12	0	
	Hugh Bellas	,,	Ditto	Leswatty	78	0	0	40	0	0	
	James Boreland	,,	Ditto	Ballynag	44	2	0	43	10	0	
	Robert Beverland	,,	Ditto	Ballaebren	29	0	0	35	0	0	
	Moses Cox	,,	Ditto	Pullans	29	0	0	27	0	0	
	Thomas Hanna	,,	Ditto	Ballynag	54	1	0	65	10	0	
	Robert Jameson	,,	Ditto	Leswatty	80	0	0	52	0	0	
	William M'Curdy	,,	Ditto	Cloyfin	4	1	0	5	5	0	
	William Moore	,,	Ditto	Ballinrees	34	0	0	40	0	0	
	James Norris	,,	Ditto	Cloyfin	33	2	0	42	0	0	
	John Norris	,,	Ditto	Ditto	32	0	0	38	10	0	
	Robert Park	,,	Ditto	Pullans	16	0	0	18	10	0	
	William Park	,,	Ditto	Ditto	15	3	0	17	10	0	

Valuation of £10 County Electors (registered in 1832, and not since re-registered) so far as ascertained.

County of Londonderry. Coleraine Un

Barony.											
North East Liberties of Coleraine.	John Rankin	1832	House and land	Drumquin	49	0	11	31	12	0	
	Henry Stirling	,,	Ditto	Knockmult	43	3	24	14	0	0	
	William Smirl	,,	Ditto	Belgarrow	125	3	34	44	10	0	
	John Smith	,,	Ditto	Ardina	104	3	26	76	10	0	
	William Smith	,,	Ditto	Managher	21	3	21	20	13	9	
	John Toy	,,	Ditto	Cullyrumer	22	3	26	15	6	0	
	Robert Tosh	,,	Ditto	Ballenteer	34	0	34	22	0	0	
	Joseph Taylor	,,	Ditto	Letterloan	53	2	15	12	10	0	
	John Watson	,,	Ditto	Freehall	29	1	19	25	0	0	
	John Watson, jun.	,,	Ditto	Ditto	79	2	28	57	14	4	
	Isaac Wray	,,	Ditto	Drumagully	36	3	8	14	15	6	
	John Wilson	,,	Ditto	Pottagh	74	3	23	40	0	0	
	Robert Wray	,,	Ditto	Ballenteer	32	1	5	16	10	0	
	John Gresham	,,	Ditto	Ballygawley	49	0	11	50	0	0	
	Thomas Rankin	,,	Ditto	Lisboy	52	3	31	28	0	0	
	John Rankin	,,	Ditto	Ditto	41	3	34	29	0	0	
	Cormick Mullan	,,	Ditto	Allduff	178	0	0	27	10	0	
	James Morrison	,,	Ditto	Dunalis	40	0	0	23	10	0	
	William Mathews	,,	Ditto	Ditto	33	2	11	22	10	0	
	William Martin	,,	Ditto	Ditto	10	1	12	8	15	0	
	Same	,,	Ditto	Ditto	30	1	15	19	10	0	
	Hugh M'Mullan	,,	Ditto	Ardina	27	3	2	19	0	0	
	Leslie M'Lean	,,	Ditto	Knocknover	38	2	28	23	0	0	
	Robert Moore	,,	Ditto	Ballymacannon	23	1	0	11	15	0	
	William Montgomery	,,	Ditto	Crossmakeever	31	1	11	13	10	0	

Valuation of 10 County Electors (registered in 1832, and not since re-registered)—*concluded.*

COUNTY OF LONDONDERRY. COLERAINE UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
North East Liberties of Coleraine.	James M'Gloughlin	1832	House and land	Ballinteer	33 1 8	21 10 0	Rated jointly with another for this amount, and separately for 41A. 3R. 33P.—13*l.*
	Same	,,	Ditto	Ditto	41 3 33	13 0 0	
	Hugh M'Sheffry	,,	Ditto	Ditto	29 1 19	16 0 0	
	Richard M'Gloughlin	,,	Ditto	Glenleary	204 0 0	92 0 0	
	John Mitchell	,,	Ditto	Rhee	20 2 25	16 0 0	
	Same	,,	Ditto	Ditto	15 2 0	11 10 0	
	John Moore	,,	Ditto	Formoyle	25 3 13	15 0 0	
	John M'Cullagh	,,	Ditto	Blakes	77 1 37	44 15 0	
	Samuel Nimmock	,,	Ditto	Sconce	44 0 35	20 0 0	
	John O'Kane	,,	Ditto	Glenhall	13 2 10	12 13 10	
	James Pollock	,,	Ditto	Dunales	68 1 37	37 10 0	Name in Rate Book is John Kane.
	George Pollock	,,	Ditto	Reugrashmore	60 2 31	42 0 0	
	James Quin	,,	Ditto	Movenis	16 0 18	10 0 0	
	Matthew Ross	,,	Ditto	Managher	18 1 0	14 10 6	
	Robert Futton	,,	Ditto	Ballystroun	52 0 24	21 0 0	
	Samuel M. C. Greer	,,	Ditto	Bogtown	116 0 35	50 0 0	In Clerk of the Peace's List is Samuel M. C. Green.
	William Guthrie	,,	Ditto	Ballenteer	21 1 8	13 16 0	Rated jointly for this amount with Samuel Guthrie.
	Adam Guthrie	,,	Ditto	Ditto	12 1 2	9 11 0	
	David Glenn	,,	Ditto	Liseall	126 0 0	47 0 0	
	Thomas Hogg	,,	Ditto	Caheny	25 3 12	18 10 0	Rated jointly with another.
	Joseph Hazlett	,,	Ditto	Boytown	29 2 20	21 0 0	
	Thomas Henry	,,	Ditto	Carnety	78 0 32	57 0 0	Rated jointly with his son.
	John Henry	,,	Ditto	Carr	76 0 30	17 0 0	Rated jointly with Joseph Henry for this amount, and he is rated also with William Henry for 75A. 0R. 30P., valued at 15*l.*
	William Hutchinson	,,	Ditto	Dartress	47 1 32	28 0 0	
	James Henry	,,	Ditto	Ballinteer	95 2 10	40 0 0	
	Isaac Hazlett	,,	Ditto	Leffock	108 0 4	90 0 0	
	Archibald Jameson	,,	Ditto	Bobiboy	87 0 26	35 6 0	
	William Johnston	,,	Ditto	Gortacavan	36 3 0	20 0 0	
	Brice Knox	,,	Ditto	Movenis	41 3 35	18 2 0	
	Quintin Kane	,,	Ditto	Allduff	372 0 0	40 0 0	
	David Kennedy	,,	Ditto	Quilly	95 2 9	52 10 0	
	Samuel Kennedy	,,	Ditto	Ditto	45 3 14	29 0 0	
	John Kidd	,,	Ditto	Glenhall	34 3 18	13 12 4	
	Jackson Kerr	,,	Ditto	Castletoodry	68 1 30	59 0 0	
	James Kennedy	,,	Ditto	Tiburren	197 3 21	28 0 0	Rated jointly with John Kennedy for this amount.
	Alexander M'Tertrice	,,	Ditto	Mayoghill	61 3 37	28 4 0	
	Thomas Mullan	,,	Ditto	Allduff	51 3 0	10 0 0	
	Samuel Andrew	,,	Ditto	Mullenbey	109 1 24	25 7 0	
	Robert Anderson	,,	Ditto	Articlave	14 2 4	12 0 0	
	Robert Brewster	,,	Ditto	Ballystran	123 2 8	50 10 0	Name in Rate Book, John Brewster and Brothers.
	John Brewster	,,	Ditto	Ditto	123 2 8	50 10 0	
	John Blair	,,	Ditto	Ballyweldrick	28 1 22	6 10 0	
	Same	,,	Ditto	Ditto	29 2 32	12 0 0	
	James Blair	,,	Ditto	Ditto	30 1 15	12 0 0	
	Matthew Clarke	,,	Ditto	Articlave	15 0 27	15 10 0	
	Same	,,	House and garden	Ditto	..	4 15 0	
	Robert Craig	,,	House and land	Caheny	25 3 26	16 3 0	
	John Cochran, sen.	,,	Ditto	Quilly	49 0 11	36 0 0	
	Samuel Cochran	,,	Ditto	Ditto	15 3 11	18 10 0	
	John Cochran, jun.	,,	Ditto	Ditto	25 2 0	20 10 0	
	Charles Canning	,,	Ditto	Fernlester	15 0 6	15 17 10	
	Hugh Campbell	,,	Ditto	Rengrashbeg	85 0 36	53 10 0	
	William Crow	,,	Ditto	Kilmaconnell	44 2 8	33 7 3	
	James Dogherty	,,	Ditto	Dartress	38 0 14	30 10 0	
	Samuel Dunn	,,	Ditto	Ballymoney	63 1 3	25 10 0	
	James Dougan	,,	Ditto	Articlave	24 3 17	23 18 0	
	William Finlay	,,	Ditto	Kileranny	123 3 34	88 10 0	
	Robert Finlay	,,	Ditto	Ballywildrick	3 3 19	3 0 0	
	William Finlay	,,	Ditto	Ditto	31 3 32	16 0 0	
	John Brown	,,	Ditto	Roselick	12 3 0*	16 5 0	*(Irish measure.)
	Patrick Dougherty	,,	House	Portstewart	..	9 0 0	
	Robert Frizell	,,	Ditto	Tullymurry	..	2 10 0	
	Robert Frizell	,,	Land	Ditto	1 3 0	1 15 0	
	James Hayes	,,	House and land	Portstewart	10 2 0	14 5 0	
	John Hayes	,,	Ditto	Ditto	3 1 0	5 0 0	
	John Jamison	,,	Ditto	Kiltenny	5 0 0	7 5 0	
	Samuel Keith	,,	Ditto	Cracytown	94 0 0	78 0 0	No Christian Name in the Rate Book.
	Samuel Keith	,,	Ditto	Dundown	25 0 0	34 10 0	
	John M'Cowlan	,,	Ditto	Muckergan	16 0 0	10 0 0	
	Archibald M'Carthy	,,	Ditto	Kiltenny	13 0 0	15 10 0	
	John Morrison	,,	House	Portstewart	..	3 0 0	
	William M'Cree	,,	Ditto	Ditto	..	30 0 0	
	William M'Cree	,,	Ditto	Ditto	..	12 0 0	
	William M'Cree	,,	Ditto	Ditto	..	12 0 0	
	William Moore	,,	Houses and land	Garborgle	23 2 0	24 15 0	
	Archibald M'Conaghy	,,	Ditto	Gateside	24 0 0	35 15 0	
	James Sheriff	,,	Ditto	Dundoan	22 0 0	42 0 0	
	William Warner	,,	Ditto	Kilgram	35 0 0	32 0 0	
	James Acheson	,,	Ditto	Island Effrick	20 0 0	20 0 0	
	John Boyd	,,	Ditto	Loughenreugh	31 2 0	33 10 0	
	John Dalzell	,,	Ditto	Ditto	15 1 0	18 15 0	
	Daniel Logan	,,	Ditto	Tullans	13 3 0	18 0 0	
	Joseph Lyons	,,	Ditto	Knockantern	17 1 0	27 10 0	
	James Robb	,,	Ditto	Tullans	21 1 0	28 10 0	
	John Humphry	,,	Ditto	Bellenree	35 0 0	38 10 0	Name in Rate Book is Humphry.

RENT and VALUATION of OCCUPIERS on the ESTATES of the CLOTHWORKERS' COMPANY.

COLERAINE UNION.

Names of Rate-payers.	Description of Property.	Situation of Property.	Statute Measure.			Net Annual Value.			Rent.		
			A.	R.	P.	£.	s.	d.	£.	s.	d.
Samuel Cooper	Houses and land	Ballyhackett	14	2	3	8	2	6	9	0	0
George Gage	Ditto	Glenahorry	144	2	21	35	8	0	36	0	0
Robert M'Laughlen	Ditto	Ditto	48	1	28	11	15	0	11	18	0
William Hyndman	Ditto	Ditto	184	2	26	36	15	0	43	4	0
Patrick Gillan	Ditto	Ballyhackett Liscavilly	69	2	37	12	7	6	14	5	0
James Dogherty	Ditto	Ditto	69	2	37	11	3	6	14	0	0
Bernard Dogherty	Ditto	Ditto	69	2	37	10	6	3	14	0	0
Bernard and Richard Dogherty	Ditto	Ditto	69	2	37	12	7	0	14	0	0
Charles Knox	Ditto	Ditto	210	0	0	7	18	0	4	10	0
Patrick Gillan Jacob Finlay Robert Neill James Wisely	Ditto	Ballyhackett Magilley	122	3	21	22	4	4	25	7	0
Alexander Tosh Benjamin Tosh, sen. Benjamin Tosh, jun.	Ditto	Ditto	122	3	21	22	4	4	27	0	0
John M'Alees Malcom and Gilbert Smith Benjamin Walker	Ditto	Ditto	122	3	21	22	4	4	26	16	0
William M'Alees John M'Alees James Purdy James Pollock John M'Alees, sen. Robert Pollock Widow Jack Hugh Frees Joseph Bell Andrew Lawson Joseph Bell Andrew Widow John Hutchinson John Clarke	Ditto	Attikeeragh	413	0	36	118	14	0	121	3	0
Charles Knox, Esq.	Ditto	Ditto	671	2	0	220	0	0	22	10	0
Samuel Craig, sen. Robert Craig Benjamin Craig Samuel Craig, jun.	Ditto	Bratwell	63	3	26	30	18	0	36	2	0
Robert Craig David Bone Hugh Dogherty Matthew Lawson John M'Gonegal	Ditto	Ditto	68	0	18	27	2	0	37	4	0
John Cameron James M'Loughlin William Clarke John M'Cracken	Ditto	Ditto	237	2	16	44	3	6	66	8	0
Benjamin Miller	Ditto	Ditto	30	3	39	5	6	6	5	6	0
Widow Mairs	Ditto	Ditto	28	1	25	3	8	0	5	6	0
Henry Gillan Michael Gillan Edward M'Loughlin Michael Gillan, sen. James Lawson William Thomson Alexander Thomson	Ditto	Ballyhacket Toberclaw	89	2	20	30	0	0	36	18	0
Isaac Hartell	Ditto	Leffock	108	0	15	90	0	0	93	10	0
John Hunter	Ditto	Artadillon	63	1	0	40	10	0	52	10	0
Thomas Hunter	Ditto	Ditto	42	2	18	28	0	0	32	4	0
Thomas Henry and Son	Ditto	Cornelery	78	0	32	57	0	0	64	10	0
John Moody	Ditto	Ballymoney	50	1	5	20	0	0	28	10	0
Samuel Dunn	Ditto	Ditto	65	1	3	25	10	0	32	5	0
Rev. William Lyle	Ditto	Upper Articlane	133	0	0	75 10	0 0	0 0	90	10	0
Same.	Flax Mill and Stores	Ditto									
William M'Clelland	Houses and land	Ditto	40	2	27	30	0	0	33	14	0
John Hutchinson	Ditto	Kittyveely	32	3	28	19	0	0	22	15	0
John Henderson	Ditto	Ditto									
William and Joseph Morrison	Ditto	Ditto	31	2	21	1[illegible]	10	0	26	0	0

Rent and Valuation of Occupiers.—(*Continued.*)

COLERAINE UNION.

Names of Rate-payers.	Description of Property.	Situation of Property.	Statute Measure.			Net Annual Value.			Rent.		
			A.	R.	P.	£.	s.	d.	£.	s.	d.
John Morell	Houses and land	Kittyveely	32	1	5	19	0	0	22	16	0
Joseph Morrison	Ditto	Ditto	21	2	19	14	0	0	11	18	0
John Blair	Ditto	Ditto	10	2	23	5	5	0	5	18	0
James Horner	Ditto	Exorna	36	3	8	31	10	0	35	14	0
Widow Guthrse	Ditto	Ditto	27	0	18	24	10	0	27	5	0
James Gillespie	Ditto	Ditto	14	2	4	14	0	0	15	0	0
Widow Lewis	Ditto	Ditto	12	3	26	12	0	0	13	14	0
S. M. C. Greer, Esq.	Ditto	Boytown	116	0	35	30	0	0	43	10	0
Joseph Hazlett	Ditto	Ditto	29	2	20	21	0	0	24	10	0
James Hazlett	Ditto	Ditto	25	3	12	20	10	0	25	0	0
James Dugan	Ditto	Ballywillin	102	2	3	35	0	0	39	12	0
Isaac Dugan, jun.	Ditto	Ditto	17	1	28	14	0	0	18	2	0
Isaac Dugan, jun.	Flaxmill and stores	Ditto				3	10	0			
Isaac Dugan, sen.	Houses and land	Ditto	32	1	5	25	0	0	31	10	0
Neal Dugan	Ditto	Ditto	63	1	0	28	0	0	33	10	0
Arthur Dugan	Ditto	Ditto	18	0	12	14	0	0	16	10	0
Robert Lees Samuel Wiseiy James Caldwell	Ditto	Ballywildrick Lower	30	1	15	19	0	0	22	10	0
Robert Finlay	Ditto	Ditto	3	3	19	3	0	0	4	5	0
James Lees	Ditto	Ditto	19	1	19	14	0	0	16	6	0
John Blair	Ditto	Ditto	8	1	22	6	10	0	7	10	0
William Blair	Ditto	Ditto	8	1	22	7	0	0	7	10	0
James Cunningham	Ditto	Ditto	16	0	25	9	0	0	11	10	0
William Cunningham	Ditto	Ditto	16	3	5	9	0	0	11	10	0
Robert Neill	Ditto	Ditto	16	1	33	10	10	0	12	0	0
William Finlay	Ditto	Ditto	31	3	32	16	0	0	20	10	0
John Blair	Ditto	Ditto	29	2	32	12	0	0	14	15	0
James Blair	Ditto	Ditto	30	1	15	12	0	0	14	5	0
Robert Craig	Ditto	Ardina	50	1	17	28	0	0	33	15	0
Hugh M'Millen	Ditto	Ditto	27	3	2	19	0	0	24	4	0
John Smith	Ditto	Ditto	104	3	26	76	10	0	93	10	0
Same	Flaxmill and stores	Ditto				7	10	0			
John Donaghy	Houses and land	Dartress	25	2	0	20	0	0	24	12	0
James Crawford	Ditto	Ditto	11	3	30	11	0	0	11	12	0
Robert Anderson	Ditto	Ditto	23	3	23	12	10	0	16	10	0
William Hutchinson	Ditto	Ditto	47	1	32	28	0	0	32	0	0
William Dunn	Ditto	Ditto	51	2	24	37	0	0	40	12	0
Edward O'Farrell	Ditto	Ditto	36	3	8	22	0	0	26	10	0
Charles J. Knox, Esq.	Ditto	Ditto	42	2	18	31	0	0	35	14	0
Hugh M'Cready	Ditto	Ditto	32	1	5	21	15	0	25	15	0
James Dogherty	Ditto	Ditto	38	0	14	30	10	0	36	16	0
William Glenn	Ditto	Ditto	12	1	2	6	12	0	7	10	0
Robert Kerr	Ditto	Ditto	99	0	0	75	0	0	85	0	0
James Galbraith	Ditto	Knocknogher	11	1	6	6	0	0	8	10	0
John Morell	Ditto	Ditto	17	1	28	12	0	0	16	14	0
John Galbreath	Ditto	Ditto	22	2	15	13	0	0	17	0	0
Robert Beacon	Ditto	Ditto	39	1	23	22	0	0	26	0	0
Leslie M'Lane	Ditto	Ditto	38	2	38	23	0	0	27	0	0
Hugh Bell	Ditto	Ditto	34	0	35	20	0	0	23	0	0
James Bell	Ditto	Ditto	33	2	12	16	10	0	17	0	0
John Fleming	Ditto	Ditto	31	1	10	20	10	0	23	0	0
James Nimmock	Ditto	Ditto	32	1	5	20	10	0	24	0	0
John Morell	Ditto	Ballywildrick Upper	69	1	24	42	0	0	48	0	0
Michael Dogherty	Ditto	Ditto	28	0	14	15	0	0	18	12	0
James Love	Ditto	Ditto	31	2	22	14	15	0	18	0	0
William Dunn	Ditto	Ditto	49	1	23	23	0	0	28	0	0
Widow Lighton	Ditto	Ditto	21	2	20	11	12	0	13	8	0
John Miller	Ditto	Ditto	27	3	2	12	12	0	14	2	0
Samuel Morell	Ditto	Ditto	27	3	2	12	0	0	15	2	0
Francis Dogherty	Ditto	Ditto	19	0	7	9	10	0	11	2	0
William Johnson	Ditto	Gortacavan	36	3	8	20	0	0	22	12	0
Widow Mairs	Ditto	Ditto	38	2	38	25	0	0	28	18	0
Hugh Martin	Ditto	Ditto	16	1	34	7	15	0	10	13	0
James M'Clelland	Ditto	Ditto	36	3	8	20	0	0	10	14	0
Andrew Johnson	Ditto	Ditto	17	3	0	10	5	0	10	15	0
John Piper	Ditto	Ditto	16	3	5	9	15	0	10	9	0
James Matthews	Ditto	Ditto	15	3	11	8	11	0	10	8	0
Widow and James Blair	Ditto	Ditto	7	0	15	5	16	0	6	14	0
Michael Blair	Ditto	Ditto	14	0	32	8	0	0	9	10	0
John Morrison	Ditto	Ditto	25	0	29	16	10	0	19	16	0
Edward Dogherty	Ditto	Ditto	15	0	26	9	5	0	10	12	0
Widow Bradley	Ditto	Ditto	30	1	15	12	0	0	10	12	0

Rent and Valuation of Occupiers.—(*Continued.*)

COLERAINE UNION.

Names of Rate-payers.	Description of Property.	Situation of Property.	Statute Measure.			Net Annual Value.			Rent.		
			A.	R.	P.	£.	s.	d.	£.	s.	d.
James Mullin & Widow Kerr	House and land	Gortacavan	17	0	17	7	5	0	7	10	0
Patrick Kane	House and field	Ditto	3	1	0	3	0	0	3	14	0
Robert Taylor	Houses and land	Ditto	30	0	2	13	0	0	17	6	0
John Blair	Ditto	Ditto	42	3	23	18	10	0	25	10	0
James Blair	Ditto	Ditto	42	3	23	18	15	0	24	6	0
Joseph Caskey	Ditto	Form Allan	21	3	32	13	0	0	12	18	0
James M'Cracken	Ditto	Ditto	20	0	2	12	5	0	12	18	0
James Nimmock	Ditto	Ditto	21	2	20	12	10	0	15	0	0
Joseph Caskey, jun.	Ditto	Ditto	45	3	14	18	0	0	21	6	0
James Morrison	Ditto	Dunallis Upper							24	14	0
Thomas Hunter	Ditto	Ditto	16	1	34	9	0	0	10	2	0
William Martin	Ditto	Ditto	30	1	15	19	10	0	28	0	0
William M'Clelland	Ditto	Ditto	18	0	12	14	0	0	16	14	0
George Pollock	Ditto	Ditto	26	1	34	18	0	0	23	0	0
Alexander M'Cracken	Ditto	Ditto	50	2	29	28	10	0	35	0	0
Daniel Eagleson	Ditto	Dunallis Lower	21	1	8	13	0	0	17	11	0
William Matthews	Ditto	Ditto	33	2	11	22	10	0	26	15	0
James Pollock	Ditto	Ditto	68	1	37	37	10	0	42	15	0
Robert Matthews	Ditto	Ditto	20	3	36	10	15	0	12	12	0
William Martin	Ditto	Ditto	10	1	12	8	15	0	9	12	0
Wm. Glenn & Brothers	Ditto	Fermoyle	533	1	5	48	4	0	52	0	0
John Moore	Ditto	Ditto	45	3	14	15	0	0	19	10	0
Widow M'Aleece	Ditto	Ditto	14	3	15	3	10	0	5	6	0
Patrick Canning	Ditto	Ditto	14	0	30	8	0	0	8	0	0
Daniel Chesnut	House and field	Ditto	1	1	6	2	10	0	2	4	0
O'Neil and Partners	Houses and land	Sconce	140	3	10	30	0	0	30	8	0
Samuel Nimock	Ditto	Ditto	44	0	35	20	0	0	25	0	0
Edward Canning	Ditto	Ditto	54	0	37	18	0	0	18	2	0
Widow Walker	Ditto	Ditto	7	1	27	4	0	0	5	7	0
John Dong	Ditto	Ditto	122	2	29	40	10	0	50	0	0
John Fleming	Ditto	Ditto	12	1	2	4	10	0	6	10	0
James Bell	Ditto	Ditto	3	3	19	2	5	0	2	10	0
Isaac Hazlett	Ditto	Ditto	38	0	14	16	5	0	17	0	0
John Morell	Ditto	Ditto	35	2	1	15	10	0	17	0	0
William Caskey	Ditto	Knockmull	17	1	28	4	0	0	4	10	0
Joseph Wreath	Ditto	Ditto	77	1	36	28	0	0	28	0	0
John Caldwell	Ditto	Ditto	12	1	2	4	10	0	3	19	0
Alexander Caskey	Ditto	Ditto	31	1	9	12	10	0	12	8	0
Samuel Cameron	Ditto	Ditto	20	2	25	7	5	0	8	0	0
John Millen	Ditto	Ditto	34	3	18	13	5	0	14	0	0
Robert & John Tanahill	Ditto	Ditto	47	3	4	18	10	0	23	9	0
John Wray	Ditto	Ditto	68	1	30	13	0	0	13	13	0
Henry Stirling	Ditto	Ditto	43	3	24	14	0	0	18	0	0
John Calvin	Ditto	Ballyshoan	36	1	36	12	10	0	14	0	0
Saml. Reed & Jas. Fuller	Ditto	Ditto	52	0	24	21	0	0	26	8	0
James Bruster	Ditto	Ditto	13	2	10	6	5	0	9	4	0
Benjamin Wallace	Ditto	Ditto	14	2	4	6	10	0	8	2	0
James Calvin	Ditto	Ditto	20	2	26	8	5	0	11	10	0
Robert Tutton	Ditto	Ditto	52	0	24	27	0	0	29	10	0
Robert Smith	Ditto	Ditto	29	0	10	12	5	0	14	14	0
John Finlay	Ditto	Ditto	24	0	35	8	17	0	11	18	0
John Calvin, sen.	Ditto	Ditto	24	2	8	10	10	0	6	4	0
John Bruster & Brothers	Ditto	Ditto	123	2	8	50	10	0	56	0	0
William Smerrol	Ditto	Belgarrow	125	3	34	44	10	0	47	0	0
Samuel Wreath	Ditto	Ditto	10	1	12	7	4	0	8	0	0
William Glenn	Ditto	Ditto	21	2	19	5	10	0	7	6	0
James Magee	Ditto	Ditto	21	2	19	4	10	0	6	16	0
Jackson Kerr	Ditto	Castletoodry	68	1	30	58	0	0	65	0	0
William Brown	Ditto	Ditto	25	3	12	18	0	0	22	8	0
Daniel Bryson	Ditto	Ditto	7	0	16	7	0	0	6	18	0
Oliver Hill	Ditto	Ditto	16	3	5	12	5	0	13	16	0
James Steen	Ditto	Ditto	17	3	24	14	10	0	15	16	0
William Hill	Ditto	Ditto	2	1	25	2	0	0	1	11	0
George M'Donough	Ditto	Ditto	26	3	6	10	10	0	11	8	0
James Kerr	Ditto	Ditto	10	1	12	3	0	0	5	5	0
Denis Haviland	Ditto	Ditto	2	2	38	1	11	0	1	11	0
Widow Darragh	Ditto	Ditto	1	1	6	2	0	0	1	1	0
John Rankin	Ditto	Ditto	15	0	26	12	0	0	13	6	0
William Anderson	Ditto	Keleranny	18	3	5	14	10	0	14	10	0
James Andrews	Ditto	Ditto	55	2	4	39	10	0	45	10	0
William Finlay	Ditto	Ditto	123	3	34	88	10	0	94	0	0
Samuel Kennedy	Ditto	Ballenteer North	16	0	23	9	0	0	11	5	0

Rent and Valuation of Occupiers.—(*Concluded.*)

COLERAINE UNION.

Names of Rate-payers.	Description of Property.	Situation of Property.	Statute Measure.			Net Annual Value.			Rent.		
			A.	R.	P.	£.	s.	d.	£.	s.	d.
muel & Wilm. Guthrie	Houses and land	Ballinteer North	21	1	8	13	16	0	16	8	0
muel Pollock	Ditto	Ditto	28	1	25	18	18	0	20	4	0
ugh M'Sheffry	Ditto	Ditto	29	1	19	16	0	0	17	4	0
idow Guthrie and Benjamin Wreath	Ditto	Ditto	56	0	27	30	0	0	37	6	0
obert Tosh	Ditto	Ditto	34	0	34	22	0	0	22	10	0
dam Guthrie	Ditto	Ditto	12	1	2	9	11	0	9	14	0
lexander Eagleson	Ditto	Ditto	7	3	0	3	10	0	4	18	0
muel Knox	Ditto	Ditto	13	2	9	6	10	0	10	14	0
obert Wray	Ditto	Ditto	32	1	5	16	10	0	23	3	0
muel Guthrie	Ditto	Ditto	17	1	28	13	0	0	12	8	0
m. & Jas. M'Laughlin	Ditto	Ditto	33	1	0	21	10	0	24	8	0
obt. Huston & Brothers	Ditto	Ditto	48	0	15	27	10	0	33	5	0
obert Huston & Blair	Ditto	Ditto	31	2	21	21	10	0	22	7	0
mes Huston	Ditto	Ditto	25	2	0	12	15	0	16	0	0
illiam Black	Ditto	Ditto	14	3	15	10	0	0	11	3	0
illiam Cracy, now Wm. Black	Ditto	Ditto	10	1	13	6	15	0			
rchibald M'Math	Ditto	Ditto	6	1	33	5	0	0	6	0	0
eorge M'Donagh	Ditto	Ditto	8	1	22	4	17	6	5	2	0
hos. M'Loughlin, jun.	Ditto	Ditto	12	3	26	7	0	0	8	0	0
obert Creelman	House and garden	Ditto				1	0	0	1	0	0
mes Graham	House and land	Ditto	4	3	13	2	16	0	2	18	0
hos. M'Loughlin, sen.	Ditto	Ditto	4	3	13	2	16	0	2	18	0
hn Smyth	Ditto	Ditto	10	3	35	5	2	0	7	18	0
ephen Condon, Esq.	Ditto	Ditto	4	2	2	2	10	0	2	18	0
mes Magee	Ditto	Ditto	11	2	19	4	10	0	7	16	0
mes Smith	Ditto	Ditto	6	1	33	3	0	0	2	18	0
dward M'Laughlin	Ditto	Ditto	15	3	10	4	18	0	8	0	0
homas Graham	Ditto	Ditto	20	2	25	4	16	0	11	0	0
obert Mitchell	Ditto	Ditto	11	2	19	3	12	0	6	10	0
hn Blair	Ditto	Ditto	10	1	12	3	5	0	5	0	0
Clothworkers' Company	Bog let for cutting	Ditto	182	0	0	50	0	0			
anson Curry	Houses and land	Ballinteer South	40	0	4	22	10	0	26	0	0
mes Henry	Ditto	Ditto	95	2	10	40	0	0	42	15	0
mes M'Laughlin, jun.	Ditto	Ditto	29	0	8	14	16	0	15	18	0
hn Cochrane	Ditto	Ditto	11	2	19	7	10	0	7	8	0
mes M'Laughlin, sen.	Ditto	Ditto	41	3	35	13	0	0	15	4	0
aird and Mairs	Ditto	Ditto	52	1	7	20	15	0	23	10	0
rthur Curry	Ditto	Ditto	28	1	23	14	16	0	16	15	0
illiam Curry	Ditto	Ditto	17	1	28	12	0	0	14	10	0
hn Miller	Ditto	Ditto	36	3	8	14	16	0	14	0	0
obert Blair	Ditto	Ditto	10	1	12	6	0	0	6	5	0
illiam M'Loughlin	House and garden	Ditto				1	5	0	1	0	0
		Totals £	9716	3	16	4088	2	3	4452	19	0

COLERAINE UNION.

Comparison of Messrs. CATHCART and ARTHUR's Valuation with Mr. GRIFFITH's of the Electoral Division of Aghadowey.*

TOWNLANDS.	Valuation of Messrs. Cathcart and Arthur.	Mr. Griffith's Valuation. Houses; one-third added.	Land, adding one-fourth.	Total.	Per centage above Mr. Griffith's Valuation as increased.	Per centage below Mr. Griffith's Valuation as increased.
Ballybutain	313 13 0	106 13 0	216 10 0	323 3 0	..	3 per cent. nearly.
Lesnamuck	189 10 6	27 12 0	204 5 0	231 17 0	..	18
Upper Moneycairn	89 9 0	23 11 0	80 5 0	103 16 0	..	13½
Lower Moneycairn	148 5 0	49 19 0	99 3 9	149 2 9	..	⅝
Kelly Kergan	158 11 0	13 1 0	135 0 0	148 1 0	6⅔	..
Crevolea Glebe	147 13 0	46 7 0	128 7 6	174 14 6	..	15
Crevolea	141 8 0	21 6 0	137 10 0	158 16 0	..	12 nearly
Keely	155 0 0	50 17 0	104 11 3	155 8 3	..	¼
Ballydevett	204 16 0	61 10 0	137 13 9	199 3 9	2¾	..
Moneybrannon	118 2 0	4 16 0	130 6 3	135 2 3	..	12
Ballinrees	133 10 0	21 9 0	129 11 3	151 0 3	..	18
Mullan	189 12 0	61 10 0	146 12 6	208 2 6	..	9
Aghadowey	380 17 0	92 11 0	309 15 0	402 6 0	..	5¼
Lisboy	58 10 0	13 4 0	70 11 3	83 15 3	..	30
Drumacrow	86 2 0	3 3 0	71 11 3	74 14 3	16	..
Gorran	160 13 0	16 1 0	158 6 3	174 7 3	..	8
Segorry	118 2 0	11 14 0	102 7 6	114 1 6	3½	..
Dernagross	67 11 0	7 1 0	63 12 6	70 13 6	..	4¼
Ballywellin	129 6 0	17 17 0	109 1 3	126 18 3	2¾	..
Carranrallugh	100 7 0	10 7 0	105 18 9	116 5 9	..	14
Ballygawley	152 13 0	25 16 0	166 0 0	191 16 0	..	20
Ballynacallybeg	297 16 0	84 12 0	229 17 6	314 9 6	..	5½
Ballynacallymore	116 7 0	..	111 0 0	111 0 0	6¼	..
Ardreagh	83 8 0	4 4 0	101 5 0	105 9 0	..	22
Menagh	13 10 0	6 15 0	10 7 6	17 2 6	..	21
	3,754 11 6	781 16 0	3,259 10 0	4,041 6 0		

Comparison of Messrs. CATHCART and ARTHUR's Valuation with Mr. GRIFFITH's of the Electoral Division of Somerset.*

TOWNLANDS.	Valuation of Messrs. Cathcart and Arthur.	Mr. Griffith's Valuation. Houses; one-third added.	Land, adding one-fourth.	Total.	Per centage above Mr. Griffith's Valuation as increased.	Per centage below Mr. Griffith's Valuation as increased.
Cunagh	224 13 0	15 6 0	235 5 0	250 11 0	..	10 nearly
Camdongan	99 17 6	7 1 0	94 13 9	101 14 9	..	2
Ballylugan	107 6 11	7 16 0	124 3 9	131 19 9	..	19½
Gills, Lower and Upper	207 0 5	31 19 0	180 9 9	212 7 9	..	2½
Glenhall	71 18 2	..	78 15 0	78 15 0	..	9¼
Bullentaggart	82 0 0	..	91 5 0	91 5 0	..	10
Managher	96 13 1	12 0 0	98 2 6	110 2 0	..	12½
Callyvenny	134 17 3	13 10 0	161 15 0	175 5 6	..	23
Camus	439 12 2	19 15 6	442 10 0	472 5 6	..	6¾
Castleroe	392 7 4	44 15 6	322 13 9	367 9 2	7	..
Englishtown	211 2 6	67 11 6	164 16 3	232 7 9	..	1½
Somerset	339 7 0	69 0 0	376 10 0	425 10 0	..	24¼
Tamnamory	71 8 0	15 19 6	71 11 3	87 10 9	..	17¾
Lismurphy	86 16 6	7 10 0	96 6 3	103 16 3	..	17¼
Farranlester	159 2 10	18 9 0	167 17 6	186 6 6	..	15¾
Bushtown	116 2 0	..	115 7 0	115 7 6	⅝	..
Kilmaconnell	127 15 1	..	148 10 0	148 10 0	..	14
Cool Glebe Lower	51 14 6	..	49 13 0	49 13 0	4	..
Cool Glebe Upper	136 4 3	..	162 8 9	162 8 9	..	16
Ballyness	227 11 9	97 17 6	124 8 9	222 3 9	2¼	..
Glenleary	291 6 0	41 3 6	348 8 9	389 12 3	..	25
	3674 16 3	469 14 0	3655 11 0	4115 1 11		

* *Vide* letter of Mr. Clements, Assistant Poor Law Commissioner, Appendix, *ante*, page 59 *b*.

ARMAGH UNION.

Extracts from Minute Book of Board of Guardians.

Extracts from Minute Book.

June 4, 1839.

Resolved, That the following Committee, viz:—Mr. Prentice, Mr. Paton, and Mr. Armstrong, be appointed to consider and to draw up a report to be laid before the next meeting of the valuation, in conformity with the orders of the Poor Law Commissioners.

Valuation committee.

July 2, 1839.

Resolved, That Mr. Algeo be added to the Valuation Committee.

July 9, 1839.

The Valuation Committee being called on for their report, submitted the following:—

Report of Valuation committee.

"To the Chairman and Board of Guardians of the Armagh Union, for the relief of the poor.

"It having been referred to us as a Committee of the Guardians in the above Union, to inquire and report upon the means most desirable to adopt in order to obtain a correct valuation of the property therein, with a view to the levy of poor-rates; and whether to any and to what extent the valuation of the county Armagh, by Richard Griffith, Esq., for the more equitable applotment of county cess, can be made available for taxation, under the 1st and 2d Vict. chap. 56.

"We, the undersigned, beg leave to report as follows:—

Committee consider Griffith's best basis for poor law valuation.

"Having fully considered the subject referred to us, we are of opinion that the valuation of Richard Griffith, Esq., affords the best basis on which to construct a valuation of property liable to poor-rates in the Union of Armagh.

"We have ascertained, from Mr. Griffith, that by adding one-third to the value of the townlands, and one-half to the value of the houses in the Union, you have at once the fair and liberal letting value thereon, with the following exceptions, viz.:—

Exceptions.

"The letting value of houses under the value of 5*l.* per annum. The value of tolls derived from rights of way. The value of rights of fisheries, canals, navigations, if any. The net annual value derived from turbaries and mines within the Union; and the letting value of mills, manufactories, and other buildings, including the machinery, which latter does not appear to be embraced by the provisions of the 6th and 7th William IV., chap. 84, for the more equitable applotment of county cess. Then, having a fair value of all the townlands in the Union, as compared with each other, a most important work remains to be completed, namely, to ascertain distinctly the portion of such valuation, attaching to the tenements or holdings in each townland respectively; and as the future levy of county cess, as well as of poor-rates, will be a poundage-rate, and not an acreable assessment as heretofore, your Committee recommend the guardians to advertise for a competent person or persons to undertake the correction and completion of the Government valuation; to whom copies of the maps, with Mr. Griffith's red lines, denoting the quality of each portion of land, and copies of the field books corresponding thereto should be furnished, by which means two most desirable ends will be accomplished, and a satisfactory basis afforded hereafter, as well for the levy of poor-rates as for that of county cess. All which your Committee respectfully submit as their report thereon.

Recommend appointment of a valuator.

To be furnished with documents.

"J. K. ARMSTRONG,
HENRY L. PRENTICE."

Report adopted.

Resolved unanimously, That this report of the Committee be received and adopted.

Resolved to apply to Poor Law Commissioners for documents.

Resolved, That the Poor Law Commissioners be applied to for a copy of Mr. Griffith's book of instructions to the valuators, together with the table for ascertaining the value of houses by measurement.

Guardians to enquire where Griffith's valuation may be made available.

Resolved, That in the interim between this and the next meeting the guardians shall make inquiries, each in his own district, with a view to ascertain what surveys of property can be made available to the working out of Mr. Griffith's valuation, which has been adopted as the basis for this Union.

July 23, 1839.

A resolution was adopted to publish advertisements for valuators.

Documents furnishe valuator.

The Board furnished the valuators with copies of the field books and townland maps, marked with Mr. Griffith's red lines.

August 20, 1839.

Appointment of valuator.

Mr. Morton declared the valuator.

September 3, 1839.

Principles on which valuator must proceed.

It was moved by Mr. Lindsay, in accordance with his previous notice of motion, seconded by Mr. Pringle, and carried, That the resolution of 9th July relative to valuation, shall be rescinded, so far as relates to adding one-third to the lands, and one-half to the houses; and that the valuator be instructed to proceed in his valuation on the following principles, viz.:—

1st, All property not valued by Mr. Griffith to be valued according to the scale laid down by Mr. Griffith.

2nd, Mr. Griffith's valuation, as lodged with the county-treasurer, shall, so far as it goes, be adhered to by the valuator as a basis, and when the valuator makes his final report, it shall then be for the consideration of the Board, whether any or what addition thereto may be necessary, to bring the valuation to the net annual value.

October 1, 1839.

Resolved, that valuator act on his own responsibility.

Mr. Morton, the valuator appointed by the Board of Guardians, having appeared and stated that the contract and bond which he is required by the Commissioners to enter into,

APPENDIX.

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are in some degree at variance with the resolution of the Board, binding him to adhere to Mr. Griffith's valuation, it was unanimously resolved, That the valuator should proceed upon his own responsibility, in such a manner as the Act of Parliament points out, viz., to value each property at the net annual value, according to the 64th section of the Act.

October 29, 1839.

Mr. Morton, the valuator, having sent in a communication to the Board, requesting their sanction of his appointment of certain assistants, it was resolved, That the clerk be instructed to acknowledge the receipt of said communication, and to inform Mr. Morton, that the Board, holding him alone responsible for the due performance of his duties, do not wish to interfere with any arrangements he may make with reference thereto.

November 26, 1839.

Second valuation committee.

Resolved, That the following gentlemen, viz., Messrs. Paton, Algeo, Scott, Vogan, and M'Kinstry, be appointed a Committee, to whom the valuator may refer, through the clerk, for advice, assistance, or instruction, between the meetings of the Board.

February 25, 1840.

Letter of Assistant Commissioner read.

The clerk read a copy of a letter from Mr. Gulson to the valuator, on some points of difficulty, which the valuator represented as obstructing his progress, and the Board fully concurred in the views of the Assistant Commissioner.

March 31, 1840.

The clerk having read a letter from Mr. Gulson, in reference to the valuation, resolved, That the attention of the Valuation Committee be called thereto.

June 23, 1840.

Mr. Morton appeared at the Board this day, and submitted the rate-book, as far as he had completed it, for the inspection of the Board.

February 22, 1841.

Limit of time for completion of valuation.

Mr. Morton appeared before the Board, and solicited an extension of time for completing his work; resolved, That he be allowed till the last of April, by which time it is expected the valuation books will be required.

Evidence.

Evidence.

Mr. Morton, Valuator.

Mr. JOHN B. MORTON, Valuator, *examined.*

Appointment and Qualification of the Valuator.

Was appointed the 20th day of August, 1839; was not previously employed in the valuation of land, except in a very few instances, but was employed as a surveyor. Never valued under the Composition Act. Was bound as an apprentice to one of the engineers engaged in the Ordnance Survey for seven years, and served for a year and a half after his apprenticeship expired. Was engaged for that period on the survey, but not on the valuation. His engagement there expired in 1834, and he has been since occupied in surveying on his own account. Is one of the assistant-surveyors of the County Armagh. Has passed an examination for the office of county engineer.

Directed to adopt Griffith's valuation.

Was directed by the Board, at first, to adopt Mr. Griffith's valuation of the land, and to add the one-third that he had deducted from the houses.

All property not included in that he was to value on his own responsibility. The whole amount was then to be applotted by him upon each tenement, according to the best of his judgment. It was then considered to be a mere office work, except the addition of the houses.

Documents furnished to him by the Board.

Was furnished with Mr. Griffith's valuation. Got also the field-books and the Ordnance maps, with the red lines on them, part of which maps had been done by himself, in the course of his services upon the Ordnance survey. Was promised the tithe applotments, but did not get them. Got from the landlords any documents of theirs which he asked for. The documents that he asked from them related chiefly to the acres. Got no rentals. Tried the system of applotting Griffith's valuation for about a month; found no difficulty in carrying it into effect, but thinks it would have been difficult to have done it without going on the ground, for want of maps of many of the estates.

System of applotting Griffith's valuation abandoned.

After about a month, the Board changed their system; they decided then that he should value the entire Union on his own responsibility, taking Griffith's valuation as a basis. The change arose from a difference of opinion among the Board. The landed proprietors thought that Griffith's valuation was too low. There was a difference of opinion between the landlords and tenants upon the subject; the landlords and their agents thought the valuation would be too low, and it was for the purpose of correcting that that they altered the system; to bring it in fact nearer to a fair letting value.

Understood by the direction as to adopting Griffith's valuation, that he was to take the different qualities of the soil from it, and that he was to consider what per centage was to be added to each different quality, if any. Had not gone over more than half a division when the change was made.

Mode of proceeding with the valuation. Quality of soil—how ascertained.

Prepared the copies of Griffith's valuation, and copies of his maps, marking the red lines upon them. Took them then to the ground, and compared them with the situation and soil, and sometimes, when not satisfied, examined the sub-soil; means by comparing them with the soil, that he examined the soil itself, either by digging or by following the plough. Ascertained the sub-soil about three or four times in a townland, sometimes not so often; considered the valuation put upon each space included within the red lines, in the Ordnance maps, as an average of the entire, and then apportioned the different qualities among the different persons as well as he could.

Generally ascertained the quantity of each person's tenement from the cess applotments, which he found to be the most correct. The objection to the landlords' surveys was, that they did not come down to the present time. The cess applotments are done by two persons in each townland, appointed half-yearly, and are brought down to the present time.

Acreable contents.

Frequently ascertained the rent paid by the tenant, by inquiring from the tenant; entered the answers to those inquiries in his field-books. Did not make such entries in more than three or four cases in a townland.

Inquiries as to rent.

They are unwilling to tell their rents, and there are few whose information is to be depended on; compared his valuation with the rents.

Difficulty of ascertaining it.

The rents of an entire townland are generally the same, although there are great differences in situation and climate; and that occasions great differences between his valuation and the rent; some parts of the same townland are 5*s.* an acre better than another, although they are let at the same rate. Put a separate valuation on each townland according to its situation and climate.

Comparison of valuation with rent.

There was little difference between his valuation and the rents of the large proprietors, such as Lord Charlemont, Lord Gosford, &c.; but the rents of small proprietors were in general higher than his valuation.

Valued each separate tenements separately. Went into every farm, and to every house. In each farm looked at the surface soil, but not the sub-soil; time would not allow it; but where there was a variation in the appearance of the surface soil, frequently examined it again, if he found that Mr. Griffith's valuation did not go along with him. Generally, in ascertaining the surface soil, looked where there was digging or ploughing. In some instances differed from Mr. Griffith's estimate of the qualities of the soil; that was not in many instances. It was generally in depth of soil that he did so, and in flooded soils. In those cases where he differed from Mr. Griffith, made more minute inquiry; ascertained in those cases both the soil and sub-soil. Knows some of the persons by whom the valuation had been effected, and there were some from whom he seldom differed in the qualities of the soil.

Visited each tenement.

Examination made as to soil.

In estimating the value of each tenement, made a calculation of the average price of grain, and the price of labour. Allowed the farmer wages for himself and his family, and considered the average cost of raising the produce, and the average price of the produce itself, and the difference between the two formed his estimate of the net value. Took the average prices of grain for the last five years, and the ordinary wages of labour in this district.

Mode of estimating value.

The wages of labour vary materially in the different parishes. Formed no average of the prices of labour; had to make a different calculation in each parish, and to make different allowances, such as nearness to bog, and conveniency to market.

Allowed a fourth or fifth of the produce to the farmer in addition to the wages of his labour.

The expences of raising the produce would amount on the average of the land having ordinary facilities, such as roads, &c., to 16*s.* per acre; and the average price would be of oats 4*l.* 10*s*, per acre; wheat 7*l.* 10*s.*; and barley about 7*l.* The labour of these would be about 16*s.* per acre. Allowed that amount for the labour, and allowed the farmer a fourth or fifth of the produce besides. The expense of seed would vary very much. Then, in some places, an allowance should be made for lime, where there was no convenient mode of getting it. There was no other deduction to be made from the gross produce.

Average cost of raising produce.

Average prices of produce.

Average price of labour.

A fourth or fifth of the surplus allowed to the farmer.

The balance, after making those several deductions, formed the net value of the tenement. In estimating the allowance to be made to the farmer, did not calculate particularly whether it was a fourth or a fifth that was to be deducted, but did not exceed the one or go lower than the other.

The balance formed the net value of the farm.

Did not make this calculation of produce and cost of raising it in every case, but merely as a guide at first setting out. By that means formed a standard of value. Took the opinion of farmers frequently, as to the value of the land, without telling them his own, and found that they generally agreed.

Thinks that a larger proportion should be allowed as a reasonable remuneration for the farmer on inferior qualities of soil. The calculation as to labour would hold good on an average.

Made no calculation respecting capital, or any return for capital.

No calculation made of return for capital.

Found that standard easily applicable to all cases of arable land; that was what he would consider a reasonable rent, in the medium quality of soil, and acted on it throughout; this is almost altogether an arable district, there is very little waste land in it. In comparing this valuation with the rents, found that when a small proprietor would let the land for 30*s.*, his valuation would amount to about 20*s.*; and sometimes found that a farmer would sub-let land for 2*l.*, which he had himself at 1*l.* from his landlord; did not consider those rents as a fair standard of letting value; did not consider that "it would pay," and was told so by those who lived on the land; they said it was merely for convenience that they took it, and that they did not live by land. Many persons who hold land to live by it pay higher rents than the valuation, but not so high as those he has spoken of; there is in some instances a difference of a few shillings an acre between them; those persons that take land from the smaller proprietors take land to live by it, but then he generally found them in great poverty except they had some other mode of living than land, such as weaving or dealing in cattle; and frequently found that proprietors who let their land in that way, lost more than if they had let their land reasonably. Did not apply the same standard of value to the large farms as to the small; when there was a farm of 20 acres and one of 5 acres of the same quality of soil,

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Valued large farms higher in proportion than small.

valued the large farm at a higher amount per acre; there would be a greater proportion of profit arising from an equal proportion of labour and attention to it; does not think the smaller farms would let for a larger amount in proportion than the large one. The demand among a certain class of people, that is the poorer class, might be greater than the richer, but the latter would not take the small farms at all; thinks that a large farm would let for a higher proportional amount than a small one; valued them all on the same scale, but made a deduction from the smaller ones; as the farm diminished in size below 30 acres, would deduct something, that is, 6*d.*, 1*s.*, or 2*s.* an acre, as the farm decreased. The average size of farms in this county is about 12 acres; they vary between 3 or 4, and 30 or 40 acres. There are very few farmers who do not unite some other dealing with farming, some weaving, others dealing in flax.

Average size of farms.

They would give a higher price for land in consequence of having other occupations, for what they themselves call an accommodation; did not put a higher value on the land in consequence of the higher rent which they would give for it; considered what was a fair letting value without reference to either the rent paid by the tenant, or their occupation.

His estimate of a fair letting value was founded upon the calculation as to the price of labour, and the proportion of produce mentioned above.

Separate valuation of houses—how effected. Judged of the fair letting value.

Valued houses separately; considered what the houses would let for if let separately from the farm; made a separate entry of those values in his field-book, then added the amount of their value to the acreable value of the land. The houses of farmers holding farms of 12 acres would be about 2*l.* to 2*l.* 10*s.*; and where the farm was smaller, made a deduction from the value of the house for every building that he considered unnecessary for the accommodation of the farm.

Allowed then about a third of the net annual value of the house for repairs and insurance. Found, on a calculation of the actual expense, that that was very near it, and allowed it as a general rate.

Adopted Griffith's valuation of large houses.

In large farm-houses and gentlemen's houses, generally adopted Griffith's valuation; consulted the owner then, and if he were satisfied with it let it stand, if not, measured them over again.

Added the one-third in towns but not in the country.

Did not add the one-third deducted by Griffith, in the country; found it necessary in towns to add the one-third to Griffith's valuation. In the country there was no necessity for it; in towns added the one-third to Griffith's valuation, and instituted a comparison between it and the rents paid.

Considered the fair letting value of houses. Was generally below the rents paid.

Considered what would be a fair letting value for each house to a good solvent tenant.—Did not go to the rents paid for those houses, was generally below them. Could not say by what per centage it was below the rents.

Measured the houses not valued by Griffith, both those below his scale and those subsequently built. Made a scale of value for them by measuring some of those valued by Griffith.

Took into consideration the time it had been built, and the situation of each house.

Demesnes considered as pasture.

Demesne lands he considered as pasture, considering their facility as to enclosures.

Valued pasture land according to the price for milch cattle and their proximity to town; but there is very little in the Union except in demesnes.

Valuation of Armagh

The only towns of any size in the Union, that he has been in yet, are Armagh and Markethill; and in Armagh he added the one-third to Griffith's valuation, and then deducted 10 per cent., and that amount formed the net value. The deduction of 10 per cent, was necessary to bring the valuation of the houses to a fair letting value, and allowed for repairs and insurance independently of that.

7½ per cent. allowed for repairs and insurance.

Allowed about 7½ per cent. in the towns for repairs and insurance.

Columns of rate-book, how filled up.

Filled the column of "landlords' and tenants' rates" with 10*d.* in the pound, divided equally between them. Where he found the landlord repaired, placed an allowance for repairs and insurance in the landlord's column; where that was not the case, placed it in the tenant's. There are no landlords' taxes. The column of "tenants' taxes" was filled with the county cess merely in the country; in the boroughs it was filled up with the county cess and corporation cess. Ascertained the amount from the high constable's books, and put that amount down.

Extent of valuation.

Nearly three-fourths of the Union is valued, but the calculations are not made out.

Proceedings of valuation committee.

The Valuation Committee never interfered in any way with his valuation; has submitted about seven divisions to the Committee. Does not know as yet how they have dealt with it, but he has had the opportunity of knowing the opinions of some of them, who think that it is a fair valuation. They are tenants and not landlords. Has not ascertained the opinion of any of the landlords. There is very little difference between the valuation and the rents on Lord Gosford's and Lord Charlemont's estates. Those estates, the Primate's, Lord Cremorne's, Colonel Verner's, Colonel Close's, Mr. Cope's, Sir Thomas Molyneux's, Lord Caledon's, and Sir James Strong, are set at about the same scale. There are some small proprietors, too, who set their lands equally reasonably, but in general the large proprietors let their estates more reasonably.

Majority of tenements not held by lease.

Cannot form any opinion as to the proportion of tenements in the Union that are held by lease, but thinks the majority are not held by lease. There are more let latterly from year to year.

Fewer leases granted latterly.

They are granting fewer leases latterly than they formerly did.

Reasons for that.

Does not think the Poor Law has had any effect in preventing the granting of leases; does not know from what cause it proceeds, but thinks there is an indisposition on the part of the landlords to grant leases. His reason for thinking so is, the frequent complaints by the tenants of their not having a lease. Cannot say whether it arises from any political objection.

VALUATION OF £10 BOROUGH ELECTORS, (registered 1833 to 1840) so far as ascertained.

BOROUGH OF ARMAGH. ARMAGH UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Name or Situation of Property as stated in Clerk of Peace's List.	Net Annual Value as in Rate Book. £. s. d.	Gross Annual Value as in Rate Book. £. s. d.
John Allan	1840	Dwelling-house	Scotch-street	15 10 0	20 9 10
Jeremiah P. Andrews	,,	Ditto	Upper English-st.	37 0 0	46 16 0
Nathan Arnold	,,	Ditto	Charter School-lane	6 16 0	8 12 0
James T. Bell	,,	Ditto	Upper English-street	59 0 0	77 19 8
Moses Baxter	,,	Ditto	Irish-street	4 18 0	5 11 9
John Ballantine	,,	Ditto	Charter School-lane	6 16 0	8 12 0
Thomas Bromfield	,,	Ditto	Thomas-street	9 14 0	12 11 3
Hugh Boyle	,,	Ditto	Melbourne-terrace	37 16 0	49 17 0
Charles Brown	,,	Ditto	Barrack-hill	10 10 0	13 4 0
George Benson	,,	Ditto	Vicars-hill	17 8 0	22 15 6
Charles Brown	,,	Ditto	Thomas street	27 0 0	35 5 2
William Barker	,,	Ditto and premises	Melbourne-terrace	40 10 0	53 4 5
Alexander Baxter	,,	Dwelling-house	Abbey-street	10 6 0	12 4 7
John Cochrane	,,	Ditto	Irish-street	5 12 0	6 12 2
Robert Curry	,,	Ditto	Barrcak-hill	8 10 0	10 19 2
James Cullen	,,	Ditto	Ditto	7 8 0	9 10 4½
John Cumming	,,	Ditto	Beresford-row	57 0 0	74 1 10
William Cullen	,,	Ditto	Callan-street	3 14 0	4 2 5
Henry Campbell	,,	Ditto	Lower English-st.	13 0 0	16 13 4
John Connolly	,,	Ditto	Castle-street	6 0 0	7 12 0
Samuel Craig	,,	Ditto	Palace-row	14 0 0	18 6 8
Bernard Donnelly	,,	Ditto	Dawson-street	7 14 0	9 18 9
James Devlin	,,	Ditto	Ogle-street	7 6 0	9 7 11
Henry Charles Dobson	,,	Ditto	Vicars-hill	11 6 0	15 4 2
Alexander Davidson	,,	Ditto	Thomas-street	12 6 0	15 4 2
William Davidson	,,	Ditto	Upper English-st.	22 12 0	
Edward Duffey	,,	Ditto	Ogle-street	6 16 0	8 12 10
Patrick Devlin	,,	Ditto	Lower English-st.	27 0 0	34 10 9
John Douglas	,,	Ditto	Thomas-street	8 12 0	11 2 5
Moses Eager	,,	Ditto	Market-street	12 7 0	15 14 5½
Thomas K. Evans	,,	Ditto	Abbey-street	62 0 0	80 9 9
Andrew Ewing	,,	Ditto	Ditto	7 8 0	9 16 5
James English	,,	Ditto	Irish-street	5 12 0	6 8 8
George Evans	,,	Ditto	Rokeby Green	11 4 0	12 17 3
James Elliott	,,	Ditto	Barrack-hill	7 16 0	10 0 8½
John Frazer	,,	Ditto	College-street	23 0 0	30 14 11
John Flanagan	,,	Ditto	Irish-street	6 16 0	8 17 8
John Farr	,,	Ditto	Rokeby Green	14 10 0	16 13 4
Thomas Foster	,,	Ditto	Upper English-street	14 18 0	19 9 3
John Gray, junior	,,	Ditto	Scotch-street	33 16 0	43 19 10
Edward Patrick Gribben	,,	Ditto	Ditto	15 0 0	19 8 10
John Gillespie	,,	Ditto	Charter School-lane	5 18 0	7 1 5
David Graham	,,	Ditto	Thomas-street	10 4 0	13 2 11
George Gainford	,,	Ditto	Market-street	13 8 0	17 14 4
Midley Gordon	,,	Ditto	Scotch-street	15 10 0	20 9 10
Hamersley Hazleton	,,	Ditto	Russell-street	24 0 0	31 9 9
Cornelius Hackett	,,	Ditto	Dawson-street	4 18 0	6 5 5
George Hennow	,,	Ditto	Barrack-street	7 6 0	9 7 11
John Hall	,,	Ditto	Ditto	12 4 0	15 15 6
John Hardy	,,				
Paul Halligan	,,	Ditto	Charter School-lane	2 18 0	3 5 7
John Jackson	,,	Warehouse	Church-lane	7 13 0	10 5 8½
William Johnston	,,	Dwelling-house	Market-street	64 16 0	84 6 2
George Keating	,,	Ditto	Irish-street	5 8 0	6 17 4
Edward Kelly	,,	Ditto	Lower English-st.	4 12 0	5 6 6
James Livingston	,,	Ditto	Market-street	8 0 0	10 1 6
Joshua M. Magee	,,	Ditto	Beresford-row	61 0 0	79 2 7
William Marks	,,	Ditto	Lower English-st.	7 0 0	9 1 5
Bernard M'Mahon	,,	Ditto	Castle-street	6 6 0	8 4 6
Owen M'Cann	,,	Ditto	Irish street	8 2 0	10 9 7
James M'Elroy	,,	Ditto	Lower English-st.	6 0 0	7 12 10
Peter Nugent	,,	Ditto	Barrack-street	15 6 0	19 19 0
Laurence O'Brian	,,	Ditto	Castle-street	8 18 0	11 4 1
Bernard Raverty	,,	Ditto	Thomas-street	17 0 0	22 0 8
John Ruddell	,,	Ditto	Scotch-street	44 10 0	57 16 2
John Rocks	,,	Ditto	Thomas-street	9 4 0	11 16 8
Thomas Ross	,,	Ditto	Abbey-street	5 2 0	6 15 9
Robert Riddle	,,	Ditto	Ditto	14 18 0	19 5 9
William Rainey	,,	Ditto	Irish-street	7 6 0	9 7 11
Daniel Rice	,,	Ditto	Linen Hall-street	3 9 0	3 18 4
William Radley	,,	Ditto	Barrack-hill	8 8 0	10 15 1
Edward Smith	,,	Ditto	Thomas-street	15 4 0	21 16 2
Robert Stevenson	,,	Ditto	Barrack-hill	10 10 0	13 8 7
Laurence Sherry	,,	Ditto	Ogle-street	12 12 0	16 4 9
Andrew Stevenson	,,	Ditto	Barrack-street	12 4 0	15 4 9
John Taylor	,,	Ditto	Ditto	14 10 0	18 13 0½
John Vint	,,	Ditto	Market-street	43 4 0	55 10 4
John Wilson	,,	Ditto	Thomas-street	21 12 0	28 2 10
Robert Allen	1839	Ditto	Upper English-st.	19 0 0	24 13 6
William Adams	,,	Ditto	Scotch-street	20 6 0	26 7 7
Jeremiah T. Andrews	,,	Ditto	Upper English-st.	27 0 0	46 16 0
John Ashe	,,	Ditto	Thomas-street	14 16 0	18 18 11
John Arthur	,,	Ditto	Dobbin-street	19 0 0	24 11 8
John Brannigan	,,	Ditto	Ditto	19 0 0	24 12 8
George Barnes	,,	Ditto	Melbourne-terrace	40 10 0	53 4 8
John Bell	,,	Ditto	Barrack-street	10 16 0	13 19 2
Joseph Boyd	,,	Ditto	Charter School-lane	6 18 0	8 18 5
Andrew Burns	,,	Ditto	Lower English-st.	5 6 2	7 15 6
Benjamin Brown	,,	Ditto	Dobbin-street	15 4 0	19 9 0
Edward Bailie	,,	Ditto	Barrack-street	7 16 0	10 11 0
James B. Boyd	,,	Warehouse	Dobbin-street	21 12 0	28 15 8
Hugh Boyle	,,	Dwelling-house	Melbourne-terrace	37 16 0	49 17 0

APPENDIX.

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Valuation of £10 County Electors, (registered 1833 to 1840,)—*continued.*

BOROUGH OF ARMAGH. ARMAGH UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Name or Situation of Property, as stated in Clerk of Peace's list.	Net Annual Value as in Rate Book.			Gross Annual Value as in Rate-Book.		
				£.	s.	d.	£.	s.	d.
Jonathan Benson	1839	Dwelling-house	Rokeby Green	9	0	0	11	13	7½
William Blevins	,,	Ditto	Lower English-st.	5	16	0	7	5	4
Same	,,	Ditto	Ditto	5	16	0	7	5	4
James Beatty	,,	Ditto	Thomas-street	16	4	0	20	14	8½
John Corr	,,	Ditto	Irish-street	8	8	0	10	17	4
James Cullen	,,	Ditto	Church-lane	6	15	0	8	15	1½
Edward Corvan	,,	Ditto	Upper English-st.	9	0	0	11	14	8½
Joseph Coard	,,	Ditto	Charter School-lane	4	18	0	5	12	3
John Cavanagh	,,	Ditto	Ogle-street	6	16	0	8	16	10
John Carbery	,,	Ditto	Irish-street	10	0	0	13	0	2
William Carroll, junior	,,	Warehouse	Upper English-st.	40	4	0	51	16	11
John Colvan	,,	Dwelling-house	Ditto	22	6	0	29	3	8
Francis Clegg	,,	Ditto	Barrack-hill	12	16	0	16	6	7
Edward Courtney	,,	Ditto	Barrack-street	8	18	0	11	8	7
Thomas Collins	,,	Ditto	Ogle-street	7	6	0	9	7	11
William Carpenter	,,	Ditto	Dobbin-street	19	12	0	25	12	3
James Cowan	,,	Ditto	Barrack-street	6	14	0	8	13	8
George Caughey	,,	Ditto	Dobbin-street	10	16	0	13	8	5
Owen Caffry	,,	Ditto	Jennys-row	4	0	0	4	11	5
Patrick Clarke	,,	Ditto	Barrack-hill	7	8	0	9	10	0
James Dougan	,,	Ditto	Charter School-lane	12	0	0	15	8	0
Leonard Dobbin	,,	Ditto	Scotch-street	114	0	0	148	13	10
Hugh Donnelly	,,	Ditto	Ogle-street	7	8	0	9	9	8
James Donnelly	,,	Ditto	Upper English-st.	19	0	0	24	12	8
John Donnelly	,,	Ditto	Irish-street	4	0	0	4	8	8
Arthur Devlin	,,	Ditto	Lower English-st.	5	10	0	6	7	1
John Douglass	,,	Ditto	Thomas-street	8	12	0	11	2	5
Patrick Donnelly	,,	Ditto	Chapel Lane	6	0	0	6	18	0
Thomas Donnelly	,,	Ditto	Callan-street	6	6	0	8	3	0
Robert Davidson	,,	Ditto	Thomas-street	14	4	0	18	5	10
James Eno	,,	House	Ogle-street	14	16	0	18	17	11
Richard Ewing	,,	Dwelling-house	Lower English-st.	3	18	0	4	6	7
Thomas Farnon	,,	Ditto	Market-street	12	14	0	15	2	0
Mathew Frenche	,,	Ditto	Scotch-street	20	6	0	26	7	7
William Flack	,,	Ditto	Dobbin-street	15	0	0	24	13	8
Charles Foster	,,	Ditto	Upper English-st.	14	18	0	19	9	3
Patrick Grew	,,	Ditto	Lower English-st.	5	4	0	6	12	6
Thomas Gibson	,,	Ditto	Barrack-hill	10	10	0	13	7	10
Robert Garvey	,,	Ditto	Lower English-st.	3	18	0	4	9	7
Same	,,	Ditto	Ditto	6	8	0	8	5	0
Peter Grant	,,	Ditto	Ogle-street	5	8	0	6	17	10
Thomas Gribbin	,,	Ditto	Irish-street	10	0	0	13	0	2
James Garland	,,	Ditto	Ogle-street	8	6	0	10	13	0
John Gillespie]	,,	Ditto	Scotch-street	9	0	0	11	7	2
Thomas Harvey	,,	Ditto	Charter School-lane	5	8	0	6	6	10
William S. Hughes	,,	Ditto	Scotch-street	14	10	0	18	13	4
Thomas Healey	,,	Ditto	Cullen-street	3	12	0	4	0	4
John Hughes	,,	Ditto	Thomas-street	11	0	0	14	15	7
John Holleywood	,,	Ditto	Scotch-street	39	4	0	51	1	2
Patrick Hughes	,,	Ditto	Ogle-street	8	2	0	10	8	5½
William Hughes	,,	Ditto	Linen Hall-street	18	18	0	23	11	11
Felix Hughes	,,	Ditto	Mill-street	15	0	0	19	5	7
William Henderson	,,	Ditto	Irish-street	7	14	0	9	15	11
James Johnston	,,	Ditto	Scotch-street	15	0	0	19	8	10
William Johnston	,,	Ditto	Market-street	64	16	0	84	6	2
Marmaduke Kearns	,,	Ditto	Barrack-hill	10	0	0	12	13	2
Arthur Irwin Kelly	,,	Ditto	Beresford-row	94	0	0	122	3	0
John Lappins	,,	Ditto	Castle-street	12	17	0	16	10	6½
Andrew Lyle	,,	Ditto	Beresford-row	46	0	0	59	8	7
James Lee	,,	Ditto	College-street	23	0	0	30	14	11
Mathew Milling	,,	Ditto	Thomas-street	21	18	0	26	12	11
James Mallan	,,	Ditto	Ditto	10	10	0	13	10	4
Patrick Murphy	,,	Ditto	Barrack-hill	9	10	0	12	4	11
John Malley	,,	Ditto	Irish-street	7	14	0	9	15	3
Edward Murphy	,,	Ditto	Lower English-st.	5	10	0	7	9	11
Joshua M'Ghee	,,	Ditto	Beresford-row	61	0	0	79	2	7
Thomas Morrow	,,	Ditto	Thomas-street	20	6	0	26	5	7
Draper Morrow	,,	Ditto	Castle-street	3	14	0	4	2	5
James Marshall	,,	Ditto	Market-street	9	10	0	12	6	1
John Murtough	,,	Ditto	Thomas-street	12	4	0	14	6	3
Edward Madden	,,	Ditto	Lismally-lane	5	10	0	6	6	4
Owen M'Kean	,,	Ditto	Irish-street	8	2	0	10	9	7
Patrick M'Court	,,	Ditto	Dobbin-street	16	8	0	21	6	4
John M'Parlan	,,	Ditto	Scotch-street	27	0	0	33	18	2
Peter M'Kenna	,,	Ditto	Lower English-st.	6	8	0	8	1	9
George M'Cane	,,	Ditto	Irish-street	12	18	0	16	12	11
John M'Loughlin	,,	Ditto	Barrack-hill	7	0	0	9	0	4
Patrick M'Fadden	,,	Ditto	Castle-street	3	16	0	4	18	6
James M'Cune	,,	Ditto	College-street	14	0	0	18	6	8
William M'Williams	,,	Ditto	Upper English-st.	50	8	0	65	7	4
Patrick M'Caffrey	,,	Ditto	Barrack-hill	10	0	0	12	6	8
Lee M'Kinstry	,,	Ditto	Melbourne-terrace	54	0	0	69	18	8
James M'Elroy	,,	Ditto	Lower English-st.	4	16	0	6	6	6
Owen M'Parlan	,,	Ditto	Ditto	12	4	0	15	13	3
James M'Aree	,,	Ditto	Irish-street	4	18	0	5	11	3
Hugh M'Clean	,,	Ditto	Ditto	5	8	0	6	17	4
William M'Caffrey	,,	Ditto	Linen Hall-street	9	0	0	11	6	10
John M'Gloughlin	,,	Warehouse	Upper English-st.	8	19	0	10	18	2
James Nugent	,,	Dwelling-house	Dawson-street	5	14	0	7	6	7
James M, Nelson	,,	Ditto	Market-street	57	0	0	73	14	10
Thomas A. Prentice	,,	Ditto	Scotch-street	47	6	0	61	11	1½

Valuation of £10 Borough Electors, (registered 1833 to 1840,)—*continued.*

BOROUGH OF ARMAGH. ARMAGH UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Name or Situation of Property, as stated in Clerk of Peace's list.	Net Annual Value as in Rate Book.			Gross Annual Value as in Rate-Book.		
				£.	s.	d.	£.	s.	d.
Eneas Quin	1839	Dwelling-house	Barrack-hill	7	8	0	9	9	4
Bernard Quin	,,	Ditto	Lower English-st.	3	0	0	3	15	10
James Rickard	,,	Ditto	Beresford-row	49	0	0	63	18	4
William Ralph	,,	Ditto	Barrack-hill	7	8	0	9	9	4
Michael Rice	,,	Ditto	Vicar's-hill	4	16	0	5	6	8
John Ross	,,	Ditto	Castle-street	6	2	0	8	2	3
John Ryan	,,	Ditto	Irish-street	3	2	0	3	8	7
John Stanley, jun.	,,	Ditto	College-street	27	0	0	35	17	2
Henry Sling, sen.	,,	Ditto	Thomas-street	7	12	0	9	15	11
William Sling, jun.	,,	Ditto	Scotch-street	9	10	0	12	6	0
Robert Sterling	,,	Ditto	Ditto	37	16	0	49	2	1
Hamilton Summerville	,,	Ditto	Market-street	10	5	0	13	3	1½
George Scott	,,	Warehouse	Vicar's-hill	13	10	0	17	1	5
Thomas Scanlon	,,	Dwelling-house	Thomas-street	6	16	0	8	12	8
John Summerville	,,	Ditto	Barrack-street	31	0	0	40	2	4
John Simpson	,,	Ditto	Market-street	37	16	0	48	17	0
Robert Turle	,,	Ditto	Vicar's-hill	15	0	0	20	9	4
William Twiford	,,	Ditto	Upper English-st.	23	0	0	29	19	10
Robert Timms	,,	Ditto	Thomas-street	10	10	0	13	10	4
John Woods	,,	Ditto	Lower English-st.	5	14	0	7	7	4
Thomas Wright	,,	Ditto	Mill-street	6	2	0	7	15	6
Owen Ward	,,	Ditto	Irish-street	3	16	0	4	8	6
James Woods	,,	Ditto	Lower English-st.	8	0	0	9	4	10
Samuel Whiteside	,,	Ditto	Market-street	8	4	0	10	7	2
John Armstrong	1838	Ditto	Lower English-st.	6	6	0	8	3	3
John Adams	,,	Ditto	Upper English-st.	70	0	0	91	1	10
Edward Atkinson	,,	Ditto	Scotch-street	9	18	0	13	5	3
George Armstrong	,,	Ditto	Market-street	63	13	0	82	3	10½
James Achison	,,	Ditto	Ditto	10	16	0	13	8	4
William Arthur	,,	Ditto	Callan-street	6	6	0	7	18	4
Meredith Armstrong	,,	Ditto	Upper English-st.	23	0	0	29	19	10
James Allan	,,	Ditto	Barrack-street	9	10	0	12	8	8
Arthur Brannigan	,	Ditto	Upper English-st.	16	4	0	20	15	5
Robert Burlinson	,,	Ditto	Scotch-street	52	0	0	65	11	4
James Bennett, jun.	,,	Ditto	Lower English-st.	24	0	0	31	13	0
William Boyd, jun.	,,	Ditto	Thomas-street	36	2	0	46	18	8
William Boyd, sen.	,,	Ditto	Ditto	20	5	0	25	17	3
James Baxter	,,	Ditto	Abbey-street	7	10	0	9	13	5
Robert Baxter	,,	Ditto	Ditto	12	0	0	15	7	2
William Barns	,,	Ditto	Scotch-street	27	0	0	36	17	0
George Brennan	,,	Ditto	Castle-street	8	8	0	10	18	4½
Ezekiel Bruce	,,	Ditto	Market-street	16	4	0	20	17	5
Patrick Cowan	,,	Ditto	Lower English-st.	10	16	0	13	19	2
James Creely	,,	Ditto	Castle-street	6	18	0	8	15	3
Francis Corr	,	Ditto	Barrack-street	9	10	0	12	8	8
Robert Cochrane, jun.	,,	Ditto	Upper English-st.	50	0	0	65	19	0
John Corrigan	,,		Dobbin-street	29	14	0	38	12	0
John Carville	,,	Ditto	Thomas-street	46	0	0	60	9	10
Patrick Cunningham	,,	Ditto	Lower English-st.	6	6	0	8	4	9
Patrick Cunningham	,,	Ditto	Ditto	4	10	0	5	0	5
William Caldwell	,,	Ditto	Upper English-st.	24	0	0	30	16	6
Sinclair Carroll	,,	Ditto	Beresford-row	43	0	0	53	11	2
John Calvert	,,	Ditto	Upper English-st.	21	12	0	28	1	10
Charles Connolly	,,	Ditto	Market-street	44	4	0	56	17	2
John Cassidy	,,	Ditto	Ogle-street	6	10	0	8	9	2
James Close	,,	Ditto	Scotch-street	42	15	0	56	8	1½
Thomas Craig	,,	Ditto	Upper English-st.	47	0	0	60	7	0
Henry Campbell	,,	Ditto	Mall	6	2	0	7	12	6
James Callan	,,	Ditto	Lower English-st.	6	0	0	7	15	6
Edward Connolly	,,	Ditto	Ditto	13	0	0	16	12	7
William Corvan	,,	Ditto	Barrack-hill	7	4	0	9	5	6½
Eneas Corr	,,	Ditto	Lower English-st.	6	0	0	7	15	8
Hugh Donnelly	,,	Ditto	Ogle-street	3	10	0	4	14	5
Henry Devlin	,,	Ditto	Irish-street	17	0	0	22	7	0
Patrick Devlin	,,	Ditto	Lower English-st.	27	0	0	34	10	9
William Davidson	,,	Shop	Upper English-st.	22	12	0	29	2	2
John Duncan	,,	Dwelling-house	Ditto	22	15	0	32	18	7½
John Davidson, jun.	,,	Ditto	Abbey-street	20	6	0	26	12	7
James Donohoe	,,	Ditto	Lower English-st.	6	16	0	8	18	6
John Donnelly	,,	Ditto	Ogle-street	9	0	0	11	12	2
John Drennon	,,	Ditto	Mill-street	6	16	0	8	16	2
James Dunn	,,	Ditto	Lower English-st.	6	2	0	7	18	0
Thomas Dowd	,,	Ditto	Thomas-street	7	6	0	9	7	11
James Dickson	,,	Ditto	Lower English-st.	17	0	0	21	15	3
Thomas Edgar	,,	Ditto	Market-street	11	16	0	15	0	6
N. M'Neill Edmonson	,,	Ditto	Vicar's-hill	10	10	0	13	12	2
Robert Fulton	,,	Ditto	Upper English-st.	42	0	0	54	10	6
Charles Foster, jun.	,,	Ditto	Scotch-street	19	0	0	24	15	8
Owen Fearon	,,	Ditto	Market-street	7	2	0	9	3	2
William Fegan	,,	Ditto	Ogle-street	12	6	0	15	15	8
Patrick Gribben	,,	Ditto	Thomas-street	27	17	0	35	15	8½
Edward Gardner	,,	Ditto	Scotch-street	28	0	0	37	3	2
William Gray	,,	Ditto	Ditto	15	0	0	19	5	11
John Gribben	,,	Ditto	Irish-street	6	2	0	7	18	6
John Graham	,,	Ditto	Upper English-st.	16	6	0	21	3	3
John Gray	,,	Ditto	Scotch-street	33	16	0	43	19	10
James Graham	,,	Ditto	Ditto	25	14	0	33	11	3
William Gardner	,,	Ditto	Dobbin-street	39	4	0	51	1	2
William Gray	,,	Ditto	Thomas-street	12	8	0	15	19	3
James Hewitt	,,	Ditto	Market-street	10	2	0	12	17	9
Hugh Haffey	,,	Ditto	Ogle-street	8	2	0	10	8	1
John Henry	,,	Ditto	Scotch-street	24	6	0	31	13	11

APPENDIX.

Armagh.

Valuation of £10 Borough Electors, (registered 1833 to 1840,)—*continued.*

BOROUGH OF ARMAGH. ARMAGH UNION.

Names of £10 Electors whose Tenements are situate in the same Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Name or Situation of Property, as stated in Clerk of Peace's List.	Net Annual Value as in Rate Book.			Gross Annual Value as in Rate Book.		
				£.	s.	d.	£.	s.	d.
William Hanna	1838	Dwelling-house	Upper English-st.	21	12	0	28	3	10
John Hart	,,	Dwelling-house and premises.	Irish-street	14	4	0	18	8	1
Patrick Hamell	,,	Dwelling-house	Ogle-street	7	6	0	9	7	11
Bernard Hagan	,,	Ditto	Upper English-st.	16	4	0	20	15	5
Patrick Hughes	,,	Ditto	Castle-street	12	0	0	15	17	2
Arthur Hughes	,,	Ditto	Scotch-street	19	16	0	25	18	8
William Henry	,,	Ditto	Ditto	19	0	0	24	16	10
John Hughes	,,	Ditto	Irish-street	5	10	0	6	8	4
William Hall	,,	Ditto	Ditto	5	12	0	7	2	10
William Hughes	,,	Ditto	Barrack-hill	7	4	0	9	5	6
Henry Hughes	,,	Ditto	Lower English-st.	6	0	0	7	16	2
George Hughes	,,	Ditto	Irish-street	6	16	0	8	11	8
Francis Hughes	,,	Ditto	Upper English-st.	17	12	0	22	12	9
Robert Cope Hardy	,,	Ditto	Ditto	60	0	0	77	15	5
Charles Hillick	,,	Ditto	Thomas-street	22	6	0	29	2	2
William Hamilton	,,	Ditto	Barrack-street	10	2	0	13	2	3
Colin Jevers	,,	Ditto	Beresford-row	40	10	0	52	16	5
John Jackson	,,	Ditto	Market-street	25	2	0	32	9	11
Thomas Keirans	,,	Ditto	Thomas-street	21	12	0	28	7	10
Philip Keenan	,,	Ditto	Dobbin-street	118	0	0	151	14	10
John Kane	,,	Ditto	Market-street	67	0	0	88	19	9
James Kerr	,,	Ditto	Dobbin-street	11	14	0	15	0	11
Charles Keys	,,	Ditto	Scotch-street	20	0	0	26	6	4
John Kitson	,,	Ditto	Barrack-hill	12	4	0	15	11	8
Patrick Loughran	,,	Ditto	Thomas-street	9	16	0	11	4	1
Walsh Linton	,,	Ditto	Ogle-street	40	10	0	52	12	4
John Lyle	,,	Ditto	Lower English-st.	16	6	0	27	17	2
James Lowden	,,	Ditto	Ditto	14	6	0	18	5	8
William Love	,,	Ditto	Barrack-street	17	8	0	22	13	0
John Leslie	,,	Ditto	Scotch-street	39	4	0	50	16	2
John Long	,,	Ditto	Market-street	7	0	0	9	1	5
James Livingston	,,	Ditto	Ditto	8	0	0	10	1	6
Thomas Murray	,,	Ditto	Thomas-street	10	6	0	13	19	11
James Monaghan	,,	Ditto	Irish-street	5	8	0	7	0	4
Thomas M'Cann	,,	Ditto	Lower English-st.	6	6	0	7	18	11
Nathaniel Montgomery	,,	Ditto	Market-street	8	2	0	12	5	3
James Moore	,,	Ditto	Barrack-street	13	6	0	17	0	9
Charles Morton	,,	Ditto	Thomas-street	7	6	0	9	9	9
Charles Madden	,,	Ditto	Barrack-street	9	0	0	11	12	1
David Moore	,,	Ditto	Charter School-lane	14	0	0	18	0	1
Francis M'Kee	,,	Ditto	Ogle-street	25	14	0	30	18	7
Owen M'Parland	,,	Ditto	Lower English-st.	13	10	0	17	6	6
John M'Anespey	,,	Ditto	Irish-street	25	12	0	33	10	5
Daniel M'Keown, sen.	,,	Ditto	Castle-street	6	10	0	8	9	3
Arthur M'Ginity	,,	Ditto	Barrack-street	16	4	0	20	15	6
Thomas M'Cann	,,	Ditto	Upper English-st.	52	14	0	68	18	5
William M'Kelvey	,,	Ditto	Rokely Green	4	4	0	5	13	3
Daniel M'Allen	,,	Ditto	Market-street	11	13	0	14	7	1
Robert M'Cart	,,	Ditto	Barrack-hill	7	6	0	9	7	3
Patrick M'Crystal	,,	Ditto	Ogle-street	6	0	0	7	11	6
Patrick M'Sherry	,,	Ditto	Callan-street	6	16	0	8	17	6
Robert M'Endow	,,	Ditto	Upper English-st.	43	0	0	56	0	6
John C. M'Waters	,,	Ditto	Ditto	32	8	0	42	8	4
James M'Elroy	,,	Ditto	Lower English-st.	6	0	0	7	12	10
Owen M'Kenna	,,	Ditto	Barrack-street	7	16	0	10	0	0
Thomas Nugent	,,	Ditto	Ditto	15	6	0	19	19	0
Edward Neilus	,,	Ditto	Irish-street	8	10	0	10	14	4
Hugh O'Hara	,,	Ditto and premises	Ditto	6	16	0	8	16	2
Thomas Orr	,,	Dwelling-house	Thomas-street	11	0	0	14	13	4
William Paton	,,	Ditto	Beresford-row	52	0	0	68	6	8
Robert Peebles	,,	Ditto	Upper English-st.	6	0	0	7	13	0
Patrick Quin	,,	Ditto and premises	Ogle-street	7	12	0	9	16	3
James Quin	,,	Dwelling-house	Lower English-st.	6	2	0	7	18	6
James Reddall	,,	Ditto	Upper English-st.	50	0	0	64	9	0
Thomas Reilly	,,	Ditto	Thomas-street	7	6	0	9	10	2
William Rogers	,,	Ditto	Upper English-st.	108	0	0	139	11	8
Patrick Raverty	,,	Ditto	Thomas-street	6	16	0	8	17	8
Laurence Sherry	,,	Ditto	Ditto	8	18	0	11	13	10
Henry Savage	,,	Ditto	Scotch-street	31	0	0	40	8	4
Thomas Smyth	,,	Ditto	Ditto	48	0	0	62	7	8
James Stanley	,,	Ditto	Scotch-street	54	0	0	70	8	4
John Sloan	,,	Ditto	Upper English-st.	37	16	0	49	6	1
David Scarlett	,,	Ditto	Thomas-street	16	6	0	18	13	8
William Smith	,,	Ditto	Abbey-street	7	6	0	9	13	11
John Savage	,,	Ditto	Scotch-street	20	12	0	26	9	5
Robert Stevenson	,,	Ditto	Ditto	15	0	0	19	16	4
Samuel Scott	,,	Ditto	Thomas-street	8	2	0	10	8	1
John Sling	,,	Ditto	Upper English-st.	21	12	0	28	9	10
John Stanley	,,	Ditto	Ditto	67	0	0	89	11	10
John Toner	,,	Ditto and premises	Irish-street	6	16	0	9	9	8
Hugh Treanor	,,	Dwelling-house	Upper English-st.	54	0	0	69	13	4
Robert Innis Thornton	,,	Ditto	Ditto	60	0	0	79	5	5
John Vallely	,,	Ditto	Scotch-street	33	16	0	42	2	10
Edward Wood	,,	Ditto	Irish-street	13	16	0	17	12	9
Thomas Wilton	,,	Ditto	Abbey-lane	5	8	0	7	2	1
James Bennett, sen.	1837	Warehouse	Chapel-lane	20	5	0	28	1	7
James Brown Boyd	,,	Ditto	Dobbin-street	21	12	0	28	15	10
Charles Baker	,,	Dwelling-house	Market-street	8	16	0	11	1	2
James Burns	,,	Ditto	Dobbin-street	15	8	0	19	1	1
Robert Caldwell	,,	Ditto	Lower English-st.	30	0	0	39	2	0
Robert Cochran	,,	Ditto	Barrack-street	14	8	0	18	9	7½

Valuation of £10 Borough Electors, (registered 1833 to 1840,)—*continued.*

BOROUGH OF ARMAGH. ARMAGH UNION.

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				£.	s.	d.	£.	s.	d.
John Conway	1837	Dwelling-house and plot.	Irish-street	6	0	0	7	12	0
Most Rev. William Crolly	,,	Ditto	Abbey-street	39	6	0	50	16	1
John Conry	,,	Ditto	Market-street	20	5	0	28	1	7
Robert Cole	,,	Ditto	Barrack-street	41	12	0	54	7	8
Francis Corr	,,	Ditto	Castle-street	8	12	0	10	0	10
Edward Ogle Disney	,,	Ditto	Upper English-st.	23	0	0	29	19	10
George Ewings	,,	Ditto	Barrack-hill	8	12	0	11	0	11
James Elliott	,,	Ditto	Lower English-st.	8	0	0	10	5	0
George Gamfort, jun.	,,	Ditto	Market-street	13	8	0	17	14	4
Hans Gordon	,,	Ditto	Ogle-street	10	0	0	12	15	4
Robert Gilmore	,,	Ditto	Upper English-st.	51	6	0	66	1	1
George Gordon	,,	Ditto	Castle-street	7	6	0	9	7	11
Andrew Jeffers	,,	Ditto	Barrack-street	7	0	0	9	0	8
William Kerr	,,	Ditto	Market-street	8	10	0	10	14	2
Samuel Magowan	,,	Ditto	Thomas-street	15	10	0	19	8	4
Matthew Meighan	,,	Ditto	Irish-street	8	2	0	10	7	1
George Moore	,,	Ditto	Lower English-st.	5	12	0	7	6	4
Joseph Mackay	,,	Ditto	Palace-row	8	2	0	10	9	7
Thomas M'Grath	,,	Dwelling-house	Irish-street	2	18	0	3	6	5
Lee M'Kinstry	,,	Ditto	Melbourne-terrace	54	0	0	69	18	4
Peter M'Gurk	,,	Ditto	Ogle-street	6	6	0	7	19	6
James M'Williams	,,	Ditto	Market-street	5	0	0	6	7	4
Henry M'Kean	,,	Warehouse	Ditto	22	19	0	28	18	9½
James C. M'Kinstry	,,	Dwelling-house	College-street	24	6	0	32	6	11
Charles O'Neill	,,	Ditto	Irish-street	3	6	0	3	15	9
William Paton	,,	Ditto	Mall	52	0	0	68	6	8
Arthur Quin	,,	Ditto	Lower English-st.	4	16	0	6	3	0
John Robinson	,,	Ditto	Market-street	28	4	0	35	13	3
William Rowan	,,	Ditto	Irish-street	4	14	0	5	19	7
Lee Rice	,,	Ditto	Castle-street	7	12	0	9	15	10
Thomas Shaw	,,	Ditto	Mall	40	0	0	52	5	0
James Smyth	,,	Ditto	Upper English-st.	34	9	0	44	15	0½
William Smith	,,	Ditto	Barrack-street	8	18	0	11	4	10
John Wilson	,,	Ditto	Scotch-street	25	14	0	33	9	9
Robert Warmell	,,	Ditto	Lower English-st.	6	6	0	8	3	0
John Williams	,,	Ditto	Ditto	21	10	0	28	3	9
George Wilton	,,	Ditto	Barrack-street	13	6	0	17	0	0
Robert Anderson	1836	Ditto	Upper English-st.	27	0	0	34	14	2
Nathaniel Robert Bell	,,	Ditto	Ditto	59	0	0	77	19	8
Benjamin Crunmore	,,	Ditto	Vicars-hill	10	16	0	13	18	5
William Carroll	,,	Warehouse	Upper English-st.	40	4	0	61	16	10
Henry Dickson	,,	Dwelling-house	Market-street	57	0	0	71	19	10
Alexander Dickson	,,	Ditto	Scotch-street	24	6	0	31	13	11
John Donnelly	,,	Ditto	Upper English-st.	7	4	0	8	15	7½
James Donnelly	,,	Ditto	Scotch-street	19	0	0	24	1	3
George Evatt	,,	Ditto	Thomas-street	9	6	0	11	10	2
William Elliott	,,	Ditto	Dawson-street	6	6	0	7	19	8
James English	,,	Ditto	Irish-street	4	12	0	6	2	0
Matthew French	,,	Ditto	Scotch-street	20	6	0	26	7	7
Hugh Feenan	,,	Ditto	Barrack-hill	7	0	0	9	0	4
Samuel Gardner	,,	Ditto	Upper English st.	54	0	0	70	13	4
Thomas Garland	,,	Ditto	Irish-street	5	4	0	6	12	1
Francis Hoey	,,	Ditto	Ogle-street	7	8	0	9	10	5
William Harrison	,,	Ditto	Thomas-street	10	16	0	13	19	11
William Lodge Kidd	,,	Ditto	Charlemont-place	90	0	0	116	13	2
John Kerr	,,	Ditto	Callan-street	6	6	0	8	3	4
William Mulholland	,,	Ditto	Dobbin-street	12	8	0	15	16	8
Patrick Morris	,,	Ditto	Market-street	5	12	0	7	7	10
Joseph Matthews	,,	Ditto	Scotch-street	52	2	0	69	6	8
James Maxwell	,,	Ditto	Barrack-street	12	4	0	15	4	9
Patrick M'Gurk	,,	Ditto	Castle-street	6	0	0	7	16	9
David M'Cullagh	,,	Ditto	Dobbin-street	14	10	0	18	13	4
Robert M'Cart	,,	Ditto	Scotch-street	22	3	0	28	15	3½
Timothy O'Sullivan	,,	Ditto	Ogle-street	6	2	0	7	18	6
Robert Ranken	,,	Ditto	Barrack-hill	7	6	0	9	7	3
John Stanley, jun.	,,	Ditto	College-street	42	6	0	56	18	1
Wilson Sproull	,,	Ditto	Barrack-street	8	16	0	11	8	0
James Savage	,,	Ditto	Thomas-street	14	4	0	18	4	0
Joshua Vogan	,,	Ditto	Upper English-st.	54	0	0	69	18	4
Robert Barnes	1835	Warehouse, offices, &c.	Barrack-street	63	8	0	83	10	3
Hugh Crozier	,,	Dwelling-house	Ditto	9	0	0	11	12	1
William Christian	,,	Ditto	Upper English-st.	38	8	0	50	1	0
Terence Coulon	,,	Ditto	Abbey-lane	5	4	0	6	8	4
James Carney	,,	Ditto	Castle-street	4	14	0	6	0	11
William Carpenter	,,	Ditto	Dobbin-street	19	12	0	25	12	3
John Deacon	,,	Ditto	Barrack-street	10	16	0	13	16	11
Peter Donnelly	,,	Ditto	Ogle-street	2	10	0	2	16	1
Thomas Dooris	,,	Ditto	Lower English-st.	10	6	0	13	1	11
Arthur Donnelly	,,	Ditto	Thomas-street	15	0	0	19	5	7
William Ewing	,,	Ditto	Lower English-st.	13	6	0	16	18	10
William Fegan	,,	Ditto	Ogle-street	12	6	0	15	15	8
Samuel Gilliland	,,	Ditto	Barrack-hill	4	0	0	4	12	5
James Greacon	,,	Ditto	Thomas-street	10	0	0	12	19	1
Peter Grant	,,	Ditto	Castle-street	8	4	0	10	10	2
David Griffin	,,	Ditto	Scotch-street	8	2	0	10	8	1
Patrick Hagan	,,	Ditto	Castle-street	16	4	0	20	14	4
George Irwin	,,	Ditto	Barrack-street	8	12	0	11	0	11
William Jones	,,	Ditto	Lower English-st.	6	14	0	8	14	1
James King	,,	Ditto	Scotch-street	28	8	0	36	19	2
William Lyons	,,	Ditto	Market-street	7	4	0	9	8	2

APPENDIX.

Armagh.

Valuation of £10 Borough Electors, (registered 1833 to 1840)—*concluded.*

BOROUGH OF ARMAGH. ARMAGH UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Name or Situation of Property, as stated in Clerk of Peace's List.	Net Annual Value as in Rate Book.			Gross Annual Value as in Rate Book.		
				£.	s.	d.	£.	s.	d.
William Murray	1835	Dwelling-house	Palace-row	6	16	0	8	16	6½
Henry Moore	,,	Ditto	Lower English-st.	4	16	0	6	6	2
James Monaghan	,,	Ditto	Irish-street	5	8	0	7	0	4
Robert Macan	,,	Ditto	Ditto	28	10	0	36	17	1
Patrick Mullan	,,	Ditto	Castle-street	7	10	0	9	13	7
William Marks	,,	Ditto	Lower English-st.	5	16	0	7	7	0
Alexander M'Donnell	,,	Ditto	Irish-street	2	16	0	3	2	4
John M'Caragher	,,	Ditto	Primrose-street	18	14	0	23	17	3
Bernard M'Crory	,,	Ditto	Ogle-street	7	8	0	9	9	8
John M'Geary	,,	Ditto	Irish-street	4	18	0	5	16	3
Thomas Pillow	,,	Ditto	Ditto	4	12	0	5	10	0
Richard Quin Clerk	,,	Ditto	Abbey-street	49	8	0	64	7	8
James Rafter	,,	Ditto	Barrack-street	8	2	0	10	8	1
Patrick Rodgers	,,	Ditto	Thomas-street	6	16	0	8	16	11
James Ruddall	,,	Ditto	Scotch-street	44	10	0	57	16	2
Robert Riddal	,,	Ditto	Vicars-hill	14	18	0	19	5	9
Bernard Rafferty	,,	Ditto	Thomas-street	17	0	0	22	0	8
Philip Rice	,,	Ditto	Ogle-street	5	8	0	7	0	10
Jonathan Smith	,,	Ditto	Ditto	10	18	0	14	2	0
William Turner	,,	Ditto	Barrack-street	15	0	0	19	4	10
Henry Wilcocks	,,	Ditto	Dawson-street	6	14	0	8	10	2
James Acheson	1834	Ditto	Market-street	10	16	0	13	8	4
James Trueman Bell	,,	Ditto	Upper English-st.	59	0	0	77	19	8
James Bennet, jun.	,,	Ditto	Lower English-st.	24	0	0	31	13	0
Alexander Brice	,,	Ditto	English-street	30	0	0	39	2	8
Denis Branegan	,,	Ditto	Castle-street	14	17	0	19	0	2½
George Broady	,,	Ditto	Scotch-street	35	4	0	45	1	2
James Collins	,,	Ditto	Linen Hall-street	10	6	0	13	2	3
John Craig	,,	Ditto	Scotch-street	24	6	0	31	11	11
Murtagh Corrigan	,,	Ditto	Ditto	29	14	0	38	11	5
Thomas Craig	,,	Ditto	Upper English-st.	47	0	0	60	7	0
William Cochran	,,	Ditto	Barrack-hill	8	18	0	11	7	11
Patrick Cunningham	,,	Ditto	Lower English-st.	6	6	0	8	4	9
Patrick Downey	,,	Ditto	Upper English-st.	12	6	0	15	16	5½
William Dillon	,,	Ditto	Ditto	34	9	0	44	15	0½
William Eno	,,	Ditto	Ogle-street	14	16	0	18	17	11
Owen Fearon	,,	Ditto	Market-street	7	2	0	9	3	2
Alexander Gibson	,,	Ditto	Ditto	13	9	0	17	0	11½
James Glass	,,	Ditto	Callan-street	3	6	0	3	12	9
John Graham	,,	Ditto	Upper English-st.	16	6	0	21	3	3
Robert Johnston	,,	Ditto	Thomas-street	6	16	0	8	16	2
Andrew Jeffers	,,	Ditto	Barrack-street	7	0	0	9	0	8
John Kingston	,,	Ditto	Scotch-street	14	10	0	18	19	10
Owen Loughran	,,	Ditto	Ogle-street	5	18	0	7	17	3
Thomas Murray	,,	Ditto	Thomas-street	10	16	0	13	19	11
Philip M'Gannity	,,	Ditto	Market-street	6	16	0	9	1	10
Daniel M'Geown, jun.	,,	Ditto	Castle-street	6	10	0	8	9	3
Thomas M'Cann	,,	Ditto	Barrack-hill	7	18	0	10	3	2
Daniel M'Allen	,,	Ditto	Market-street	11	13	0	14	17	1
Thomas M'Clelland	,,	Ditto	Upper English-st.	36	10	0	47	4	1
James M'Kenna	,,	Ditto	Barrack-street	15	0	0	19	5	7
John M'Geough	,,	Ditto	Thomas-street	6	16	0	8	17	8
William Nelson	,,	Ditto	Scotch-street	8	0	0	10	2	6
Charles O'Neill	,,	Ditto	Linen Hall-street	7	12	0	9	12	3
William Verdon	,,	Ditto	Castle-street	18	4	0	23	16	8
Thomas Warren	,,	Ditto	Callan-street	8	0	0	10	6	5
Robert Anderson	1833	House and premises	Upper English-st.	27	0	0	34	14	2
John Ashe	,,	Ditto	Thomas-street	14	16	0	18	18	11
Robert Burlington	,,	Ditto and offices	Scotch-street	52	0	0	65	11	4
Francis Clegg	,,	Ditto, and plot of land.	Barrack-hill	12	16	0	16	16	7
James Cullen	,,	Ditto, yard and premises.	Church-lane	6	15	0	8	15	12
Thomas Callaghan	,,	Ditto office, houses, and tan-yard.	Irish-street	4	18	0	6	8	7
Edward Cowan	,,	Ditto, yard and offices.	Upper English-st.	9	0	0	11	14	8
Alexander Dickson	,,	Ditto, shop and premises.	Scotch-street	24	6	0	31	13	5
John Douglass	,,	Dwelling house	Thomas-street	8	12	0	11	2	5
Moses Eager	,,	House, plot, land, &c.	Market-street	12	7	0	15	14	5½
Andrew Ewing	,,	Ditto, garden, yard, &c.	Abbey-street	7	8	0	9	16	5
John Gillaspie	,,	Ditto ditto ditto	Charter School-lane	2	12	0	2	18	2½
John Henry	,,	Ditto, shop and premises.	Scotch-street	24	6	0	31	13	11
William Johnson	,,	Ditto and office houses.	Market-street	64	16	0	84	6	2
John Kerr	,,	Ditto ditto	Linen-hall-street	10	16	0	13	18	5
Bernard Keating	,,	Ditto, yard, &c.	Castle-street	5	17	0	7	12	4½
John Lappin	,,	Ditto ditto	Ditto	12	17	0	16	10	6½
John Molley	,,	Ditto, yard, and backhouse.	Irish-street	7	14	0	9	15	3
Thomas Macdowell	,,	Ditto	Barrack-hill	12	4	0	15	10	10
Henry M'Kean	,,	Store and premises	Market-street	22	19	0	28	18	9½
John M'Laughlin	,,	Dwelling house, yard, &c.	Barrack-hill	7	0	0	9	0	4
Edward Nailer	,,	Ditto and workshop, &c.	Irish-street	8	10	0	10	14	4
William Sling	,,	Ditto and yard	Scotch-street	9	10	0	12	6	0
Thomas Wilton	,,	Ditto, shop, and offices.	Abbey-lane	5	8	0	7	2	1

RENT and VALUATION of £10 COUNTY ELECTORS (registered 1833 to 1840), so far as ascertained.

COUNTY ARMAGH. ARMAGH UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property, as stated in Rate Book.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observations.
				A. R. P.	£. s. d.	£. s. d.	
William Allen	1839	House and land	Drumaluragh	26 3 5	33 2 0		
James Gordon	,,	Ditto	Derrycuhan	14 1 30	18 17 0		
Andrew Trew	,,	Ditto	Ditto	72 0 28	93 12 0		
Robert Woods	,,	Ditto	Drumaluragh	30 3 15	37 12 0		
James Campbell	1840	Ditto	Grangemore	10 2 20	12 7 0		
Patrick Conroy	,,	Ditto	Ditto	16 3 4	19 5 0		
Bernard Hughes	,,	Ditto	Grangeblundels	10 3 38	10 2 0		
Patrick Hughes	,,	Ditto	Ballinahonemore	7 3 16	13 19 0		
Michael Moore	,,	Ditto	Grangeblundels	8 3 38	9 16 0		
Christopher Willis	,,	Ditto	Ditto	12 1 28	14 11 0		
John Briers	1839	Ditto	Grangemore	12 0 0	13 13 0		
Joseph Briers	,,	Ditto	Ditto	14 0 21	18 12 0		
Felix Hughes	,,	Ditto	Grangeblundels	10 3 38	10 2 0		
Alexander Irwin	,,	Ditto	Grangemore	13 2 6	16 11 0		
John Moore	,,	Ditto	Grangeblundels	12 2 39	13 16 0		
Joseph M'Mullan	,,	Ditto	Aughnacloy	13 0 39	14 8 0		
Michael Pringle	,,	Ditto	Ditto	69 3 2	80 11 0		
Abraham Walker	,,	Ditto	Loughgall	. .	68 16 0		
George Allen	1840	Ditto	Ardrea	16 1 19	23 6 0		
Felix Brady	,,	Ditto	Drumart	17 0 34	17 4 0		
William Carroll	,,	Ditto	Drumadmore	51 3 26	63 8 0		
Hugh Conway	,,	Ditto	Ditto	18 0 6	24 18 0		
John Dobbin	,,	Ditto	Rathdrumgrane	66 0 16	61 4 0		
George Davidson	,,	Ditto	Canary	. .	4 0 0		
David Glass	,,	Ditto	Ballytrone	19 0 0	28 8 0		
William Gilpin	,,	Ditto	Tullyrone	7 3 20	10 1 0		
Henry Hutchinson	,,	Ditto	Cloughan	12 0 5	14 6 0		
Robert Humphries	,,	Ditto	Drumadmore	34 0 1	29 10 0		
George Halland	,,	Ditto	Turkurry	18 3 0	18 12 0		
Alexander Keelan	,,	Ditto	Drumnasoo	11 2 27	13 15 0		
Thomas Love	,,	Ditto	Tullyrone	16 2 25	16 0 0		
Thomas Lightbody	,,	Ditto	Ditto	20 0 0	15 0 0		
James Magell	,,	Ditto	Drumadmore	73 2 20	69 15 0		
George Morrison	,,	Ditto	Altaturke	17 3 10	16 18 0		
John M'Murainey	,,	Ditto	Drumadmore	12 0 30	17 4 0		
James M'Killop	,,	Ditto	Cloughan	17 3 36	20 11 0		
Alexander Pell, jun.	,,	Ditto	Turkarry	24 0 0	27 10 0		
William Reilly	,,	Ditto	Drumadmore	14 1 15	14 11 0		
William Stoops	,,	Ditto	Ditto	13 0 21	21 0 0		
John Scott	,,	Ditto	Cloughan	21 2 8	25 1 0		
Robert Scott	,,	Ditto	Ditto	23 1 18	26 17 0		
James Stoops	,,	Ditto	Drumadmore	. .	35 5 0		
William Allen	1839	Ditto	Ardrea	27 1 35	29 14 0		
John Dobbin Barrett	,,	Ditto	Altaturke	17 2 36	17 19 0		
David Blevins	,,	Ditto	Cossney	9 2 0	11 17 0		
Samuel Corrigan	,,	Ditto	Derryscollop	16 1 0	22 6 0		
John Deacon	,,	Ditto	Altaturke	16 1 18	14 17 0		
Joseph Emerson	,,	Ditto	Derryscollop	5 3 0	7 14 0		
Will. Emerson, jun.	,,	Ditto	Ditto	10 0 0	12 6 0		
John Emerson	,,	Ditto	Ditto	9 2 4	9 17 0		
John Fair	,,	Ditto	Altaturke	11 3 23	11 12 0		
Nathaniel Gibson	,,	Ditto	Annacramp	22 2 20	26 17 0		
Alexander Hamilton	,,	Ditto	Altaturke	13 2 19	11 8 0		
John Hyde	,,	Ditto	Ballymagerney	22 3 15	31 19 0		
Joseph Jackson	,,	Ditto	Ternascobe	19 0 17	18 15 0		
William Jenkinson	,,	Ditto	Rathdrumgrane	34 0 15	34 17 0		
William Jackson	,,	Ditto	Ballymagerney	38 2 20	48 0 0		
James Kinlin	,,	Ditto	Ditto	11 2 17	15 0 0		
George Marshall	,,	Ditto	Derryscollop	4 1 4	6 10 0		
Adam Morrison	,,	Ditto	Altaturke	14 1 22	13 15 0		
Thomas Martin	,,	Ditto	Derryscollop	22 2 22	9 3 0		
Ben. Mackay, jun.	,,	Ditto	Ardrea	20 2 30	22 14 0		
Samuel M'Cullagh	,,	Ditto	Altaturke	15 2 27	17 4 0		
Hugh M'Keegan	,,	Ditto	Ditto	13 2 16	12 8 0		
William M'Cullagh	,,	Ditto	Ternascobe	11 2 0	11 15 0		
Archibald M'Cullagh	,,	Ditto	Ditto	10 3 10	12 7 0		
Hugh M'Wade	,,	Ditto	Ballymagerney	15 1 30	21 4 0		
Jacob Orr	,,	Ditto	Ditto	17 3 10	22 6 0		
William Orr	,,	Ditto	Ditto	39 2 30	46 9 0		
Henry Pellow	,,	Ditto	Altaturke	22 1 25	22 16 0		
John Pellow	,,	Ditto	Annacramp	30 0 0	34 15 0		
George Roe	,,	Ditto	Tullyrone	31 0 0	32 17 0		
Adam Sloan	,,	Ditto	Annacramp	7 2 1	9 10 0		
Simon Sinclair	,,	Ditto	Tullyrone	75 2 15	67 0 0		
William Taylor	,,	Ditto	Grange Oneiland	. .	21 12 0		
David White	,,	Ditto	Copney	9 0 0	11 16 0		
Jonathan Watt	,,	Ditto	Greenan	19 2 9	25 19 0		
George White	,,	Ditto	Copney	19 1 15	22 16 0		
William Barrett	1837	Ditto	Ternacobe	18 0 6	18 17 0		
Robert Orr, jun.	,,	Ditto	Drumnasoo	19 2 0	22 0 0		
William Dobbin	1836	Ditto	Altaturke	18 3 24	16 1 0		
George Acheson	1840	Ditto	Lurgaboy	12 0 28	12 11 0		
Hugh Brown	,,	Ditto	Drumbeebeg	19 0 14	21 2 0		
John Crogin	,,	Ditto	Carnavanaghan	20 0 0	15 5 0		
William Crozier	,,	Ditto	Ditto	20 0 0	16 9 0		
William Crogin	,,	Ditto	Ditto	18 1 24	15 7 0		
David Conlan	,,	Ditto	Ditto	14 3 24	14 4 0		
Thomas Coyne	,,	Ditto	Drumgaw	20 0 20	20 17 0		

Rent and Valuation of £10 County Electors (registered 1833 to 1840)—*continued.*

COUNTY ARMAGH. ARMAGH UNIO

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property, as stated in Rate Book.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observatio
					A. R. P.	£. s. d.	£. s. d.	
Lower Fews.	James Darby	1840	House and land	Lurgaboy	15 0 25	16 17 0		
	Thomas Dongan	,,	Ditto	Sebohan	16 5 21	17 11 0		
	Robert Dalzell	,,	Ditto	Ballymacauley	32 0 13	32 17 0		
	Samuel Farley	,,	Ditto	Carnavanaghan	19 1 12	15 10 0	11 10 0	
	William Fullerton	,,	Ditto	Cavanagrough	28 3 18	26 13 0		
	John Gray	,,	Ditto	Enagh	10 1 22	11 12 0		
	John Hanlon	,,	Ditto	Manordogherty	20 3 30	21 15 0		
	Patrick Hart	,,	Ditto	Killeen	20 0 37	20 6 0	3 18 6	
	George Henderson	,,	Ditto	Bruckley	18 3 0	17 2 0		
	John Hogg	,,	Ditto	Drumgaw	16 2 6	18 4 0		
	James Moffet	,,	Ditto	Outlack	21 0 0	20 8 0		
	William Martin	,,	Ditto	Lisnegat	12 3 21	15 1 0		
	Robert Mitchell	,,	Ditto	Drumbiecross	14 3 32	12 16 0		
	Samuel M'Guill	,,	Ditto	Glassdromond	60 3 10	55 3 0	6 12 0	
	John M'Parland	,,	Ditto	Cashell	17 1 30	13 6 0		
	James M'Calla	,,	Ditto	Carnavanaghan	21 2 8	18 13 0		
	John M'Cartney	,,	Ditto	Drumgean	9 0 0	13 6 0		
	Samuel Park	,,	Ditto	Enagh	15 3 26	18 3 0		
	Robert Scott	,,	Ditto	Hamiltonsbawn	5 3 0	5 3 0	3 8 0	Registered another p in addi to this.
	John Simpson	,,	Ditto	Cavanrough	23 2 0	22 16 0		
	James Scott	,,	Ditto	Lurgabuoy	18 3 9	20 19 0		
	John Scott	,,	Ditto	Ditto	18 3 9	20 19 0		
	John Simpson	,,	Ditto	Colone	26 1 0	25 18 0		
	James Simpson	,,	Ditto	Ditto	42 0 25	37 3 0		
	Samuel Simpson	,,	Ditto	Cavanagrough	20 2 33	21 11 0		
	Thomas Shields	,,	Ditto	Ballinduragh	26 1 0	26 16 0		
	Paddy Trodden	,,	Ditto	Foley	15 1 20	12 19 0		
	James Turrentine	,,	Ditto	Dirlet	33 3 30	43 0 0		
	James Watson	,,	Ditto	Ballymacauley	18 1 14	20 4 0	20 0 0	
	John Wilson	,,	Ditto	Cavanagrough	10 3 0	10 17 0		
	James Warnock	,,	Ditto	Lisnegat	25 3 9	28 4 0		
	Archibald Armstrong	1839	Ditto	Drumgean	21 3 38	24 9 0		
	Hamilton Adams	,,	Ditto	Drumbeebeg	29 1 28	32 18 0		
	Hugh Albiney	,,	Ditto	Cavanagrough	16 3 0	14 11 0		
	Robert Allan	,,	Ditto	Outlack	24 0 0	23 8 0		
	William Allan	,,	Ditto	Ditto	62 0 0	49 5 0	5 9 3	
	John Armstrong	,,	Ditto	Glasdromond	17 2 12	16 7 0	17 10 0	
	John Alexander	,,	Ditto	Cavanagrough	14 3 0	13 11 0	14 8 0	
	William H. Barker	,,	Ditto	Edney Kennedy	28 0 14	23 7 0		
	John Belford	,,	Ditto	Kellycopple	12 2 0	11 0 0	4 14 0	
	John Byers	,,	Ditto	Drumgean	25 2 9	29 6 0		
	Samuel Byers	,,	Ditto	Ditto	42 3 15	51 16 0		
	James Branigan	,,	Ditto	Drumbeecross	13 3 2	13 3 0	9 0 0	
	John Crozier	,,	Ditto	Carnavanaghan	20 0 0	15 5 0		
	James Chambers	,,	Ditto	Corhummoek	19 3 13	21 15 0	8 2 6	
	Jonathan Cochran	,,	Ditto	Cabra	14 0 10	20 11 0	46 0 0	
	George Corr	,,	Ditto	Cashill	22 0 10	19 6 0		
	John Clements	,,	Ditto	Ballymacauley	52 0 18	34 9 0		
	Robert Clarke	,,	Ditto	Carnavanaghan	33 3 21	28 8 0		
	Edward Coyne	,,	Ditto	Drumgaw	29 2 30	29 14 0	5 0 0	
	John Crothers	,,	Ditto	Brackley	15 0 0	14 12 0		
	Peter Coskerry	,,	Ditto	Ballymacauley	20 3 1	18 14 0	2 16 3	
	Owen Corr	,,	Ditto	Carrickatoal	28 3 27	22 19 0		
	William Conlan	,,	Ditto	Carnavanaghan	22 3 8	19 6 0	16 7 0	
	James Dougan	,,	Ditto	Ballymacauley	23 3 39	19 19 0		
	John Dougan	,,	Ditto	Lisnegat	14 2 5	16 3 0		
	William Dougan	,,	Ditto	Lisdrumchor	27 0 0	33 5 0		
	George Dorman	,,	Ditto	Dirlet	22 0 10	23 13 0		
	Alexander Douglas	,,	Ditto	Denismullen	19 2 21	19 10 0		
	William Dickson	,,	Ditto	Linclen	9 1 22	10 19 0		
	Patrick Devlin	,,	Ditto	Cashill	30 3 16	25 6 0		
	Cornelius Dillon	,,	Ditto	Ballymenable	12 2 35	11 18 0		
	John Donnelly	,,	Ditto	Ditto	29 0 33	23 8 0		
	William Dougan	,,	Ditto	Ballymacauley	27 1 32	14 4 0	87 5 9	
	Robert Dougan	,,	Ditto	Ditto	49 2 36	29 2 0		
	William Farley	,,	Ditto	Glassdrummond and Brackley (not valued).	10 0 30	{ 8 15 0 / 10 18 0 }	14 16 0	
	James Fullerton	,,	Ditto	Carricklane	29 1 1	24 13 0		
	Robert Farrel	,,	Ditto	Corhamoek	6 3 9	7 19 0	14 0 0	
	John Farley	,,	Ditto	Carnavanaghan	26 2 24	24 6 0		
	David Fulton	,,	Ditto	Ballymacauley	27 0 1	26 14 0	15 10 0	
	John Gibson	,,	Ditto	Corhamoek	19 3 7	21 16 0		
	James Graham	,,	Ditto	Lisdrumchor	16 2 8	14 15 0		
	James Gray, jun.	,,	Ditto	Enagh	15 1 34	15 17 0	10 0 0	
	William Gray	,,	Ditto	Ditto	25 3 20	28 5 0		
	William Gray	,,	Ditto	Killycopple	22 3 15	24 11 0		
	James Hewitt	,,	Ditto	Johnstown	20 1 1	24 0 0	18 14 4	
	Robert Henderson	,,	Ditto	Carnavanaghan	32 0 0	24 0 0		
	Samuel Harvey	,,	Ditto	Cavanagrough	19 3 36	18 9 0		
	William Hanna	,,	Ditto	Outlack	38 0 0	40 0 0		
	William Holmes	,,	Ditto	Lisnegat	13 0 39	15 4 0		
	James Herron	,,	Ditto	Drumgean	9 0 0	9 6 0	13 0 0	
	William Horner	,,	Ditto	Dirlet	10 2 0	12 8 0		
	Samuel Hughes	,,	Ditto	Lisdrumchor	10 1 3	10 2 0	3 8 9	
	James Hooks	,,	Ditto	Drumbeecross	12 0 11	10 1 0	9 0 0	
	William Hughes	,,	Ditto	Lisdrumchor	15 2 23	13 0 0		
		,,	Ditto	Killeen	18 2 21	19 12 0		
	Samuel Johnston	,,	Ditto	Lisdrumchor	35 3 37	34 12 0		
	John Johnston	,,	Ditto	Corhamoek	6 3 9	8 12 0	6 6 0	
	Thomas Irwin	,,	Ditto	Lisdrumchor	34 0 0	21 4 0	4 13 0	

Rent and Valuation of £10 County Electors (registered 1833 to 1840)—*concluded.*

COUNTY ARMAGH. ARMAGH UNION.

	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property, as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent.	Observations.
	Andrew Johnston	1839	House and land	Corhamoek	6 3 9	7 19 0		
	Henry Kerr	,,	Ditto	Ballymacnab	20 3 19	20 8 0	14 10 0	
	Peter Kernan	,,	Ditto	Cashell	25 1 30	20 6 0		
	John Kennedy	,,	Ditto	Carnavanaghan	26 1 3	22 17 0		
	Joseph Kilpatrick	,,	Ditto	Lurgaross	16 1 17	17 15 0		
	Samuel Kilpatrick	,,	Ditto	Killycopple	40 2 7	39 6 0		
	Robert Louden	,,	Ditto	Lurgaross	22 2 18	26 14 0		
	Alexander Lee	,,	Ditto	Lisnegat	11 1 9	12 10 0	6 0 0	
	David Lyons	,,	Ditto	Carnavanaghan	51 3 10	47 10 0		
	Bryan Linden	,,	Ditto	Brackley	12 0 36	10 13 0		
	John Lowden	,,	Ditto	Bryandrum	17 1 12	20 6 0		
	William Loughlin	,,	Ditto	Corhamoek	23 1 21	25 5 0		
	James Loughead	,,	Ditto	Drumgean	11 1 19	13 10 0		
	John Marshall	,,	Ditto	Lisnegat	23 2 7	22 15 0		
	George Mitchell	,,	Ditto	Killycopple	12 2 0	14 7 0		
	William Morgan	,,	Ditto	Ballindaragh	12 0 1	12 19 0	15 0 0	
	Samuel M'Gaughey	,,	Ditto	Damully	33 0 10	31 0 0		
	John M'Clure	,,	Ditto	Ballymacauley	28 1 35	28 12 0	20 0 0	
	James M'Cane	,,	Ditto	Ditto	21 1 20	10 1 0	5 0 0	
	Arthur M'Parlin	,,	Ditto	Ballymacnab	14 3 23	14 3 0		
	Andrew M'Carroll	,,	Ditto	Carnavanaghan	28 1 24	22 9 0		
	William M'Clure	,,	Ditto	Ditto	38 1 20	23 15 0		
	James M'Cone	,,	Ditto	Foley	17 1 19	12 4 0		
	Crozier M'Caller	,,	Ditto	Carnavanaghan	24 1 9	16 11 0		
	Samuel M'Calla	,,	Ditto	Ditto	28 1 15	22 9 0		
	Samuel M'Cullagh	,,	Ditto	Cavanagrough	69 2 10	75 10 0		
	John M'Mullan	,,	Ditto	Lurgaboy	25 2 4	25 11 0		
	William M'Dowell	,,	Ditto	Lurgaross	13 2 13	13 15 0	14 18 2	
	John Nugent	,,	Ditto	Cashill	15 2 9	10 19 0		
	Michael Ocheltree	,,	Ditto	Ballindaragh	38 1 5	37 9 0		
	Patrick O'Neal	,,	Ditto	Corhamoek	23 3 22	24 0 0		
	Henry O'Toole	,,	Ditto	Ballymacnab	28 2 21	30 6 0	10 5 6	
	Bernard O'Toole	,,	Ditto	Ditto	10 0 32	11 3 0		
	Arthur O'Toole	,,	Ditto	Ditto	55 0 10	54 0 0		
	William Parr	,,	Ditto	Corhamoek	13 2 4	14 13 0		
	Matthew Pollard	,,	Ditto	Garvagh	29 2 3	24 7 0		
	James Porter	,,	Ditto	Brackley	24 3 19	23 12 0		
	Terence Rock	,,	Ditto	Curry	17 1 18	14 7 0		
	Thomas Reid	,,	Ditto	Letmicullen	44 1 17	42 9 0		
	Thomas Reid	,,	Ditto	Denismullen	15 3 20	16 18 0		
	Henry Robinson	,,	Ditto	Ballindaragh	17 3 31	18 18 0		
	John Sleith	,,	Ditto	Enagh	17 1 37	18 10 0		
	John Sleith, jun.	,,	Ditto	Ditto	23 1 9	21 0 0		
	Samuel Shields	,,	Ditto	Lurgaboy	13 2 25	12 19 0		
	James Sleith	,,	Ditto	Llebochan	13 3 8	15 18 0		
	Alexander Stitt	,,	Ditto	Glassdrummond	19 2 32	21 5 0		
	Thomas Scott	,,	Ditto	Dirlet	24 0 17	29 5 0		
	William Stevenson	,,	Ditto	Drumgean	22 1 2	28 15 0		
	Acheson Sinclair	,,	Ditto	Bryandrum	44 2 20	50 12 0		
	William Shields	,,	Ditto	Carricklane	10 1 16	12 5 0		
	William Stevenson	,,	Ditto	Lisdrumchor	18 0 38	16 9 0		
	Samuel Sleith	,,	Ditto	Brackley	14 0 5	12 10 0		
	Alexander Shaw	,,	Ditto	Lisdrumchor	25 2 36	22 8 0		
	John Teggart	,,	Ditto	Corhamoek	21 3 17	23 3 0		
	Archibald Threw	,,	Ditto	Glassdrummond	17 2 9	16 19 0		
	William Thompson	,,	Ditto	Dirlet	28 2 34	30 0 0		
	James Taylor	,,	Ditto	Brackley	12 0 12	11 0 0		
	Timothy Vallely	,,	Ditto	Damully	20 0 25	16 12 0		
	Alexander Wilson	,,	Ditto	Cavanagrough	62 1 14	53 15 0		
	Richard Whiteside	,,	Ditto	Brackley	21 1 1	19 3 0		
	Thomas Wilson	,,	Ditto	Glassdrummond	41 2 26	28 0 0		
	Robert Wallace	,,	Ditto	Bryandrum	11 2 16	14 12 0		
	William Wilson	,,	Ditto	Corhamoek	8 3 37	10 7 0		
	William Wilson	,,	Ditto	Curry	18 3 30	21 14 0		
	Alexander Barkley	1838	House and land	Drumbeebeg	15 2 33	18 14 0		
	William Crozier, jun.	,,	Ditto	Carnavanaghan	20 0 0	16 9 0		
	Alexander Green	1836	Ditto	Roeks	9 3 9	7 7 0	. .	He appears to hold in another place with this.
	Nathaniel Parr	,,	Ditto	Corhamoek	7 2 34	8 8 0		
	John Wilson	,,	Ditto	Cavanagrough	55 1 18	47 10 0		
	John Fisher	1835	Ditto	Bryandrum	22 0 38	31 19 0		
	Hugh Mann	1833	Ditto	Enagh	9 3 0	12 11 0		
	Thomas M'Cammon	,,	Ditto	Damully	7 3 16	8 13 0	. .	He holds also in Enagh.
	John M'Mahon	,,	Ditto	Ballendaragh	12 0 28	11 10 0		
	Samuel M'Cullagh	,,	Ditto	Glassdrummond	11 1 38	11 18 0		
	Charles M'Giffin	,,	Ditto	Lurgeross	35 0 33	33 5 0		
	Thomas Shields	,,	Ditto	Carricklane	17 3 20	18 8 0	. .	He appears to hold also in Glassdrummond.
JEWS.	Hampton Atkinson	1839	Ditto	Lisnadill	. .	23 19 11		

RENT and VALUATION of £10 COUNTY ELECTORS, (registered in 1832 and not since re-registered,) so far as ascertained

COUNTY ARMAGH. ARMAGH UNION

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.]	Name or Situation of Property, as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observation
Lower Fews.	James M'Cone	1832	House and land	Foley	17 1 19	12 4 0		
	George Corr	,,	Ditto	Cashill	22 0 10	19 6 0		
	Patrick Devlin	,,	Ditto	Ditto	30 3 16	25 6 0		
	Peter Kernon	,,	Ditto	Ditto	25 1 30	20 6 0		
	John Nugent	,,	Ditto	Ditto	15 2 7	10 19 0	6 7 6	The content the registe holding w 14 acres, h at this ren
	John M'Dade	,,	Ditto	Letmecolum	27 2 28	25 17 0	13 0 0	Registered h ing 20A. at rent.
	Patrick M'Kee	,,	Ditto	Ditto	32 2 33	31 14 0		
	Thomas Rud	,,	Ditto	Ditto	44 1 17	42 9 0		
	John Callaghan	,,	Ditto	Ballymacnab	14 1 0	13 5 0	14 15 0	
	John Donnelly	,,	Ditto	Ditto	29 0 33	23 8 0		
	Bernard Hughes	,,	Ditto	Ditto	31 3 26	30 6 0	16 0 0	
	Henry Kerr	,,	Ditto	Ditto	20 3 19	20 8 0	14 10 0	
	Arthur O'Toole	,,	Ditto	Ditto	55 0 10	54 11 0		
	Philip Treanor	,,	Ditto	Ditto	20 3 37	18 15 0	14 0 0	
		,,	Ditto	Manordocherty	20 3 30	21 15 0		
	Terence Rock	,,	Ditto	Curry	17 1 18	14 17 0		
	James Hewitt	,,	Ditto	Johnstown	20 0 1	24 0 0	18 14 4	Registered t ment 27 A this rent.
	James Branigan	,,	Ditto	Drumbacross	13 3 2	13 3 0	9 0 0	
	James Hooks	,,	Ditto	Ditto	12 0 11	10 1 0	9 0 0	
	James Dickson	,,	Ditto	Ditto	11 0 20	7 15 0		
	James M'Connell	,,	Ditto	Hamilton's Bawn	36 3 30	28 11 0	24 4 7	Registered h ing 19 A. this rent.
	John Lindsay	,,	Ditto	Ednakenedy	14 1 12	16 11 0	19 7 0	
	Robert Murdock	,,	Ditto	Ditto	10 2 24	11 14 0	10 0 0	
	Robert M'Donnell	,,	Ditto	Ditto	16 2 21	20 14 0	18 13 0	
	John Redmond	,,	Ditto	Ditto	4 0 0	6 18 0	3 0 0	
	Robert Wilson	,,	Ditto	Ditto	14 0 15	15 10 0		
	John Clements	,,	Ditto	Ballymacolly	52 0 18	34 9 0		
	Peter Cosgrave	,,	Ditto	Ditto	20 3 1	18 14 0		
	Patrick Cavanagh	,,	Ditto	Ditto	17 2 39	13 6 0		
	Owen Corr	,,	Ditto	Ditto	28 3 27	22 19 0		
	William Dougan	,,	Ditto	Ditto	27 1 32	14 4 0		
	John Dougan	,,	Ditto	Ditto	16 1 32	16 18 0		
	Robert Dougan	,,	Ditto	Ditto	49 2 36	29 2 0		
	David Fulton	,,	Ditto	Ditto	27 0 1	26 14 0	15 10 0	
	Robert Harshaw	,,	Ditto	Ditto	12 2 23	14 13 0	8 4 0	
	James M'Mahon	,,	Ditto	Ditto	29 2 18	28 14 0		
	John M'Clure	,,	Ditto	Ditto	28 1 35	28 12 0		
	James M'Cune	,,	Ditto	Ditto	21 2 20	10 1 0	5 0 0	
	William Wilson	,,	Ditto	Ditto	37 3 21	27 4 0		
	Hugh Albin	,,	Ditto	Cavnagrove	16 3 0	14 11 0		
	John Alexander	,,	Ditto	Ditto	14 3 0	13 11 0	14 8 0	Holding at gistry appe to be 16 a and the 18s. per a
	William Fullarton	,,	Ditto	Ditto	28 3 18	26 13 0		
	William Thompson	,,	Ditto	Dirlet	28 2 34	30 0 0		
	Robert Louden	,,	Ditto	Lurgyross	22 2 18	26 14 0		
	William Leeman	,,	Ditto	Ditto	5 3 25	6 13 0		
	James Leeman	,,	Ditto	Ditto	5 2 5	5 6 0	6 6 0	
	Christopher Moore	,,	Ditto	Ditto	17 2 18	19 2 0		
	David Mitchell	,,	Ditto	Ditto	26 1 6	28 6 0		
	William M'Dowell	,,	Ditto	Ditto	13 2 13	13 15 0	14 18 2	
	James M'Giffin	,,	Ditto	Ditto	10 2 20	12 0 0	7 15 0	Contents at gistry 16 a
	Samuel Parks	,,	Ditto	Ditto	4 1 33	8 16 0	4 19 0	
	Patrick M'Connell	,,	Ditto	Leboughan	12 3 8	12 15 0		
	James Sleith	,,	Ditto	Ditto	13 3 8	15 18 0	16 0 0	Holding re gistered i 13A. 1R. 10
	William Glassey	,,	Ditto	Cordrumond	17 3 36	26 5 0		
	Francis Redmond	,,	Ditto	Ditto	11 0 9	10 4 0	12 6 0	
	James Anderson	,,	Ditto	Carricklane	9 1 26	8 8 0	10 10 0	
	James Fullarton	,,	Ditto	Ditto	29 1 1	24 13 0		
	Robert Levingston	,,	Ditto	Ditto	11 1 23	11 14 0		
	John M'Kinley	,,	Ditto	Ditto	24 3 0	22 0 0	2 19 1½	Seven acre gistered i at this ren
	William Shields	,,	Ditto	Ditto	10 1 16	12 5 0		
	Thomas Shields	,,	Ditto	Ditto	17 3 20	18 8 0		
	Jonathan Cochran	,,	Ditto	Cabra	14 0 10	20 11 0	46 0 0	Registered of both t holdings ject to rent stat
	Same	,,	Ditto	Pallyany	22 3 34	20 13 0		
	William Barker	,,	Ditto	Ednakenedy	28 0 14	23 7 0		
	Oliver Hindren	,,	Ditto	Corhamock	5 3 32	5 4 0	7 4 4	
	Andrew Johnstone	,,	Ditto	Ditto	6 3 9	7 19 0	4 13 0	
	John Johnstone	,,	Ditto	Ditto	6 3 9	8 12 0	6 6 0	
	William Parr	,,	Ditto	Ditto	13 2 4	14 13 0		
	Nathaniel Parr	,,	Ditto	Ditto	7 2 34	8 8 0		
	William Wilson	,,	Ditto	Ditto	8 1 35	8 19 0	3 6 8	The cont of each those n holdings registry peared t 5A. 2R. a rent stat
	Alexander Wilson	,,	Ditto	Ditto	8 3 37	10 7 0	3 6 8	
	Archibald Armstrong	,,	Ditto	Drumgean	21 3 38	24 9 0		
	Samuel Byers	,,	Ditto	Ditto	42 3 15	51 16 0		
	John Byers	,,	Ditto	Ditto	25 2 9	29 6 0		
	Patrick Donnelly	,,	Ditto	Ditto	5 1 0	5 19 0	6 10 0	
	James Herron	,,	Ditto	Ditto	9 0 0	9 6 0	13 0 0	Registered ing 14A. rent state
	Robert Jennings	,,	Ditto	Ditto	9 3 3	14 15 0		
	James Loughhead	,,	Ditto	Ditto	11 1 19	13 10 0		

Rent and Valuation of £10 County Electors (registered in 1832 and not since re-registered)—*continued.*

NTY ARMAGH. ARMAGH UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property, as stated in Rate Book.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observations.
				A. R. P.	£. s. d.	£. s. d.	
Alexander Loughhead	1832	House and land	Drumgean	22 2 13	25 2 0	7 0 0	Registered holding 11A. 2R. held at this rent.
James M'Kean	,,	Ditto	Ditto	27 0 6	29 18 0		
William Stevenson	,,	Ditto	Ditto	22 1 2	28 15 0		
George Donnan	,,	Ditto	Dirlet	22 0 10	23 13 0		
Benjamin Gass	,,	Ditto	Ditto	16 1 16	16 1 0	4 5 0	Registered holding 10A. 2R. at this rent.
William Jennings	,,	Ditto	Ditto	5 2 27	6 12 0		
James Jurrentine	,,	Ditto	Ditto	33 3 30	43 0 0	20 10 0	Registered holding 30A. at this rent.
Alexander Lee	,,	Ditto	Lisnegat	11 1 9	12 10 0	6 0 0	Registered holding 10A.
Gilbert Marshall	,,	Ditto	Ditto	54 0 10	51 13 0		
John Marshall	,,	Ditto	Ditto	23 2 17	22 15 0		
James M'Kean	,,	Ditto	Ditto	10 2 11	11 14 0	6 3 0	
Samuel Parks	,,	Ditto	Ditto	13 0 0	14 10 0		
Robert Beatty	,,	Ditto	Lisdrumchor	4 1 10	4 16 0	4 5 0	
William Dougan	,,	Ditto	Ditto	27 0 0	33 5 0		
Archibald M'Dowell	,,	Ditto	Ditto	33 3 2	28 0 0	15 0 0	Registered holding 30 A. at this rent.
Hugh M'Sherry	,,	Ditto	Ditto	47 3 13	40 3 0		
William Stevenson	,,	Ditto	Ditto	18 0 38	16 9 0		
Alexander Shaw	,,	Ditto	Ditto	25 2 36	22 8 0		
John Gray	,,	Ditto	Bryandrum	20 3 20	24 17 0		
Thomas Wallace	,,	Ditto	Ditto	7 0 9	10 6 0	8 13 8	Registered holding 13A. 2R. at this rent.
Robert Wallace	,,	Ditto	Ditto	11 2 16	14 12 0	8 18 0	Registered holding 12A. 2R. at this rent.
Alexander Douglass	,,	Ditto	Dennismullen	19 2 21	19 10 0		
Clarke Louden	,,	Ditto	Ditto	17 2 24	21 1 0		
John Wilson	,,	Ditto	Ditto	16 3 6	17 15 0	20 1 9	
James Chambers	,,	Ditto	Corhamoek	19 3 13	21 15 0		
Robert Farrell	,,	Ditto	Ditto	6 3 9	7 19 0	14 0 0	Registered holding 20A. 2R. at this rent.
John Gibson	,,	Ditto	Ditto	19 3 7	21 16 0		
James Hendren	,,	Ditto	Ditto	6 0 25	7 1 0		
James Conyngham	,,	Ditto	Glassdrumond	6 0 18	5 14 0	2 15 6	
William Farley	,,	Ditto	Ditto	10 0 30	10 18 0	14 16 0	Registered holding 16A. at this rent.
Samuel M'Gill	,,	Ditto	Ditto	60 3 10	55 3 0	6 12 0	Registered holding 23A. at this rent.
Samuel M'Cullough	,,	Ditto	Ditto	11 1 38	11 18 0		
Alexander Stitt	,,	Ditto	Ditto	19 2 32	21 5 0		
Thomas Wilson	,,	Ditto	Ditto	41 2 26	28 0 0		
Robert Burns	,,	Ditto	Brackley	40 0 38	32 1 0	3 0 0	Registered holding 11A. at this rent.
Thomas Clarke	,,	Ditto	Ditto	9 1 12	9 9 0	11 13 0	Registered holding 13A. 2R., at this rent.
Isaac Clarke	,,	Ditto	Ditto	4 2 28	4 14 0	5 11 2	Registered holding 8A. 3R. 9P., at this rent.
John Crothers	,,	Ditto	Ditto	15 0 0	14 12 0		
George Ewart	,,	Ditto	Ditto	5 3 6	5 1 0		
Thomas M'Cone	,,	Ditto	Ditto	7 0 23	6 7 0	5 10 0	Registered holding 7A. 0R. 2P., at this rent.
Francis M'Connell	,,	Ditto	Ditto	17 2 0	15 6 0	14 5 1	Registered holding 17A. at this rent.
Mathew M'Connell	,,	Ditto	Ditto	12 1 9	10 17 0	6 3 6	Registered holding 6A. 2R., at this rent.
James M'Cullough	,,	Ditto	Ditto	12 3 35	11 2 0	13 5 9	
James Porter	,,	Ditto	Ditto	24 3 19	23 12 0		
William Sims	,,	Ditto	Ditto	5 3 39	6 16 0	3 16 0	
James Taylor	,,	Ditto	Ditto	12 0 12	11 0 0		
John Blair	,,	Ditto	Lisnegat	25 2 10	25 0 0		
William Dalzell	,,	Ditto	Ditto	12 2 0	12 5 0	6 1 0	
William Holmes	,,	Ditto	Ditto	13 0 39	15 4 0		
Thomas Cowin	,,	Ditto	Damnley	13 1 33	11 18 0	9 5 0	
James Davison	,,	Ditto	Ditto	12 2 23	12 11 0		
Samuel M'Gaugh	,,	Ditto	Ditto	33 0 10	31 0 0		
Thomas M'Cammon	,,	Ditto	Ditto	7 3 16	8 13 0		
John Traynor	,,	Ditto	Ditto	46 3 30	35 10 0		
Thomas Traynor	,,	Ditto	Ditto	3 2 23	4 7 0		
Timothy Vallely	,,	Ditto	Ditto	20 0 25	16 12 0	18 0 0	
James Gray	,,	Ditto	Enagh	15 1 34	15 17 0	10 4 0	Registered holding 14A. at this rent.
William Gray	,,	Ditto	Ditto	25 3 20	28 5 0		
John Gray	,,	Ditto	Ditto	9 1 8	12 3 0		
John Sleith, sen.	,,	Ditto	Ditto	17 1 37	18 10 0	Ren ee.	Registered holding 6A.
John Sleith, jun	,,	Ditto	Ditto	23 1 9	21 0 0	15 0 0	Registered holding 17A. at this rent.
John Cullins	,,	Ditto	Ballindarra	9 1 10	8 16 0	9 0 0	
Edward Corr	,,	Ditto	Ditto	7 2 23	8 5 0	6 0 0	Registered holding 6A. 3R. at this rent.
Thomas Mallow	,,	Ditto	Ditto	10 1 3	9 19 0		
William Morgan	,,	Ditto	Ditto	12 0 1	12 19 0	15 0 0	Registered holding 15A. ¼ at this rent.
John M'Mahon	,,	Ditto	Ditto	12 0 28	11 10 0		
Michael Ocheltree	,,	Ditto	Ditto	38 1 5	37 9 0		
Henry Robinson	,,	Ditto	Ditto	17 3 31	18 18 0	23 0 0	Registered holding 24A. at this rent.
John Armstrong	,,	Ditto	Glassdrumond	17 2 12	16 7 0	17 10 0	Registered holding 16A. at this rent.

Rent and Valuation of £10 County Electors (registered in 1832 and not since re-registered)—*continued.*

COUNTY ARMAGH. ARMAGH UNI

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property, as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observat
Lower Fews.	John Conyngham	1832	House and land	Glassdrummond	4 2 22	4 1 0	2 14 3	Registered ing 6A. 2 at this re
	Robert Leister	,,	Ditto	Carnagrove	45 2 20	14 15 0		
	James Mulligan	,,	Ditto	Ditto	16 2 35	10 17 0	9 9 4	
	James Moore	,,	Ditto	Ditto	33 3 10	32 14 0		
	William Morgan	,,	Ditto	Ditto	27 2 20	23 4 0		
	Samuel M'Culla	,,	Ditto	Ditto	69 2 10	75 10 0		
	Samuel Simpson	,,	Ditto	Ditto	20 2 33	21 11 0		
	David Simpson	,,	Ditto	Ditto	26 0 0	29 5 0		
	Robert Clarke	,,	Ditto	Carnavanaghan	33 3 21	28 8 0		
	William Grout	,,	Ditto	Ditto	20 0 0	16 9 0		
	John Grout	,,	Ditto	Ditto	20 0 0	15 5 0		
	William Coulon	,,	Ditto	Ditto	22 3 8	19 6 0	15 13 4	
	David Coulon	,,	Ditto	Ditto	14 3 34	14 4 0		
	Samuel Farley	,,	Ditto	Ditto	19 1 12	15 10 0	12 11 0	
	John Kennedy	,,	Ditto	Ditto	26 1 3	22 17 0		
	David Lyons	,,	Ditto	Ditto	51 3 10	47 10 0		
	James M'Calla	,,	Ditto	Ditto	21 2 8	18 13 0		
	Samuel M'Calla	,,	Ditto	Ditto	28 1 15	22 9 0		
	Crozier M'Calla	,,	Ditto	Ditto	24 1 9	16 11 0		
	Andrew M'Carroll	,,	Ditto	Ditto	28 1 24	22 9 0	17 15 0	
	John Belford	,,	Ditto	Killycopple	12 2 0	11 0 0	4 14 0	
	William Gray	,,	Ditto	Ditto	22 3 15	24 11 0		
	George Scott	,,	Ditto	Killeen	18 0 6	21 2 0	11 11 4	
	James Darbey	,,	Ditto	Lingaboy	15 0 25	16 17 0		
	James Scott	,,	Ditto	Ditto	18 3 9	20 19 0		
	John Scott	,,	Ditto	Ditto	18 3 9	20 19 0		
	Thomas Bell	,,	Ditto	Druminess	27 1 28	25 14 0		
	Adam Beck	,,	Ditto	Mecantrim	35 1 30	36 15 0		
	Robert Bourke	,,	Ditto	Ditto	14 2 24	15 14 0		
	John Beck	,,	Ditto	Ditto	26 0 23	18 17 0		
	William Martin	,,	Ditto	Drumfergus	52 1 15	49 10 0		
	James Jenkins	,,	Ditto	Killycopple	8 0 3	6 16 0		
	John Hollywood	,,	Ditto	Ditto	10 0 20	13 12 0		
	Samuel Kilpatrick	,,	Ditto	Ditto	40 2 7	39 6 0		
	William Mitchell	,,	Ditto	Ditto	10 0 10	11 11 0	15 10 6	Registered ing 27A. a rent.
	George Mitchell	,,	Ditto	Ditto	12 2 0	14 7 0		
	James Arderley	,,	Ditto	Drumgaw	16 2 36	15 4 0		
	Edward Coyne	,,	Ditto	Ditto	29 2 30	29 14 0	5 0 0	Registered ing 7A. a rent.
	William Montgomery	,,	Ditto	Ditto	39 2 14	37 10 0		
	Thomas Moffitt	,,	Ditto	Ditto	28 2 10	30 15 0	7 12 8	Registered ing 12A. a rent.
	John M'Connell	,,	Ditto	Drumlack	6 0 21	6 11 0		
	Hugh Duncan	,,	Ditto	Drumbabeg	. .	1 7 0	4 11 6	Registered ing 8A. a rent.
	James Allen	,,	Ditto	Oatlack	8 0 0	9 6 0		
	William Allen	,,	Ditto	Ditto	62 0 0	49 5 0	5 9 3	Registered ing 8A. a rent.
	Graham Allen	,,	Ditto	Ditto	18 3 21	14 2 0	8 0 0	Registered ing 15A. a rent.
	William M'Clure	,,	Ditto	Ditto	36 0 0	35 12 0		
	Patrick Hart	,,	Ditto	Killeen	20 0 37	20 6 0	3 18 6	Registered ing 5A. 3 this rent.
	Edward Hart	,,	Ditto	Ditto	3 2 10	4 10 0	2 13 0	
	John Magarity	,,	Ditto	Ditto	15 0 17	17 18 0		
	John Slean	,,	Ditto	Ditto	10 0 10	10 11 0	7 0 2	
O'Neiland West.	William M'Cullough	,,	Ditto	Ternascobe	11 2 0	11 15 0		
	John D. Barrett	,,	Ditto	Altaturke	17 2 36	17 19 0		
	John Hutchison	,,	Ditto	Mullinasilla	13 2 20	14 0 0		
	John Jenkison	,,	Ditto	Ditto	3 0 30	4 6 0	11 19 0	Registered ing 13A. 1 at this re
	Morris Whitlock	,,	Ditto	Ligawilly	22 0 9	23 17 0		
	James Birch	,,	Ditto	Ternascobe	10 2 30	11 9 0		
	Thomas Dobbin	,,	Ditto	Ditto	21 1 25	20 10 0		
	John Heatley	,,	Ditto	Ditto	13 0 0	13 17 0		
	William Herron	,,	Ditto	Ditto	10 2 1	12 4 0		
	Robert Willis	,,	Ditto	Ballybrannon	12 2 26	16 3 0	14 0 0	Registered ing 14A. a rent.
	William Carroll	,,	Ditto	Drumadmore	51 3 26	63 8 0	37 0 0	Registered ing 45A. 1 at this re
	Simon Reilly	,,	Ditto	Ditto	30 2 0	26 12 0		
	William Ludlow	,,	Ditto	Grange	17 3 25	21 9 0		
	Henry M. Ginness	,,	Ditto	Ditto	22 1 30	28 0 0		
	John Allen	,,	Ditto	Ardrea	12 1 15	11 14 0		
	George Allen	,,	Ditto	Ditto	16 1 19	23 6 0	21 0 0	Registered ing 27 this rent
	John Allen, sen.	,,	Ditto	Ditto	20 2 37	91 8 0		
	Benjamin Mackey	,,	Ditto	Ditto	20 2 30	22 14 0		
	John Dobbin	,,	Ditto	Rathdrumgrana	66 0 18	61 4 0		
	Felix Bradly	,,	Ditto	Drumart	17 0 34	17 4 0		
	James Donnelly	,,	Ditto	Ditto	10 3 9	12 6 0		
	Edward Slevin	,,	Ditto	Ditto	3 0 26	2 10 0		
	John Hyde	,,	Ditto	Ballymagarmy	22 3 15	31 19 0	£33 Irish	
	William Jackson	,,	Ditto	Ditto	38 2 20	48 0 0	23 1 6	Registered ing 20A. a rent.
	James Kimlapon	,,	Ditto	Ditto	11 2 17	15 0 0		
	Jacob Orr	,,	Ditto	Ditto	17 3 10	22 6 0		
	William Orr	,,	Ditto	Ditto	39 2 30	46 9 0		
	John Spencer	,,	Ditto	Caurnagh	14 3 0	16 15 0	6 6 0	Registered ing 14A. a rent.
	John Hobson	,,	Ditto	Drumilly	13 3 20	20 14 0		
	Edward Hickey	,,	Ditto	Ditto	12 2 0	19 17 0		

Rent and Valuation of £10 County Electors (registered in 1832 and not since re-registered)—*concluded.*

OUNTY ARMAGH. ARMAGH UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent,	Observations.
				A. R. P.	£. s. d.	£. s. d.	
Francis Hyde	1832	House and land	Copney	14 2 27	16 19 0	14 0 0	
David Blevins	,,	Ditto	Ditto	9 2 0	11 17 0	7 15 0	
James Gilpin	,,	Ditto	Ditto	11 3 31	14 7 0	2 15 10	Registered holding 7A. at this rent.
Richard Gilpin	,,	Ditto	Ditto	4 0 0	7 5 0	3 3 5	Registered holding 7A. 3R. at this rent.
John Gilpin	,,	Ditto	Ditto	6 1 13	9 3 0	14 0 0	Registered holding 34A. at this rent.
George Whittle	,,	Ditto	Ditto	19 1 15	22 16 0	18 15 0	
David R. Goodlate	,,	Ditto	Canary	88 3 10	83 5 0	133 12 9	Registered holding 76A. 1R. 18P. at this rent.
Samuel Corrigan	,,	Ditto	Derryscollip	16 1 0	22 6 0		
William Emerson	,,	Ditto	Ditto	10 0 0	12 6 0	13 0 0	Registered holding 18A. at this rent.
John Emerson	,,	Ditto	Ditto	9 2 4	9 17 0		
Joseph Emerson	,,	Ditto	Ditto	5 3 0	7 14 0		
Thomas Martin	,,	Ditto	Ditto	8 2 11	9 3 0	9 11 0	Registered holding 6A. 3R. 0P. at this rent.
George Marshall	,,	Ditto	Ditto	4 1 4	6 10 0		
William Gilpin	,,	Ditto	Tullyrone	7 3 21	10 1 0	5 0 0	
Joseph Lawson	,,	Ditto	Ditto	30 0 0	27 7 0	26 0 0	
Thomas Lightbody	,,	Ditto	Ditto	4 1 19	6 19 0	8 6 0	Registered holding 12A. at this rent.
Thomas Love	,,	Ditto	Ditto	16 2 25	16 0 0	10 0 10	Registered holding 14A. 2R. at this rent.
Thomas Mallon	,,	Ditto	Ditto	8 1 2	9 16 0		
George Roe	,,	Ditto	Ditto	31 0 0	32 17 0		
Simeon Sinclair	,,	Ditto	Ditto	75 2 15	67 2 0		
James Curran	,,	Ditto	Ballygawsey	26 0 15	34 4 0		
William Compton	,,	Ditto	Ballymagearney	28 3 30	39 19 0		

DUNGANNON UNION.

APPENDIX.

Dungannon

Extracts from Minute Book. Appointment of Committee to inquire respecting valuation.

Extracts from Minute Book of Board of Guardians.

AT the first meeting of the Board of Guardians, held on the 29th August, 1839,

Present 6 ex officio and 24 elected guardians, it was

Resolved,—That a committee be appointed to inquire into and report their opinion, as soon as possible, upon the best means to adopt for obtaining the valuation required by law of all the rateable property within the Union; this committee to be,—

John G. Burgess, Esq., Chairman.	Edward Evans, Esq.
Henry Pole, Esq., ex officio.	Alexander M'Kenzie, Esq., ex officio.
Charles Magee, Esq.	David R. Goodcattle, Esq.
Mr. James M'Neill.	George D. Crawford, Esq.
William Greer, Esq., ex officio.	Henry King, Esq.

Of whom five to be a quorum.

5th September, 1839.

Present 4 ex officio and 16 elected Guardians.

Report of Committee adopted.

The chairman of the valuation committee presented their Report, which was read and considered.

Resolved unanimously,—That this Report be adopted, and a copy entered on the minutes.

Report.

"Having considered the subject matter referred to them, your Committee are of opinion that the Government valuation may safely be taken as the basis on which to found the valuation, adding to it such property not found to be included in it, and which must be rated according to the law. Your committee recommend, that advertisement be made according to one of the subjoined forms, for a competent valuator or valuators to undertake the revision, correction, and completion of the same, so that each occupier's holding should be properly set forth in the manner prescribed by the law. To effect this, your committee recommend that the following course be adopted:—

"That the valuator be furnished, first, with the townland maps marked with Mr. Griffiths' red lines, denoting the quality of each lot, together with the field books corresponding thereto.

"Secondly, with list of occupiers from the county cess applotments, or from the rentals of landlords, together with the contents of each holding, and any other information that the landlords may think proper to furnish.

"Thirdly, with blank forms of valuation sheets and field-books, as approved by the Commissioners.

"Your committee believe that the first-named documents can be obtained from the barony collectors upon proper guarantee for their safe custody, or, at all events, may be copied upon moderate terms, an offer of which is herewith appended. With respect to the second-named documents, your committee conceive that the clerk should be directed to make copies from the county cess applotments where the required information cannot be obtained from the landlords; but your committee desire to express their earnest hope that the landlords of the Union will give every information required, so as to secure the satisfactory completion of this important work.

"In order to secure this, your committee recommend that a circular, according to the form annexed, be issued previous to the valuation of each electoral division. That a valuation committee be appointed, with full power to superintend the progress of the valuation, and report to the Board from time to time as they see fit.

"That the valuator be required to proceed in the valuation by electoral divisions, and give in the same to the committee according as they are completed.

"That previous to entering upon an electoral division, the clerk should issue the circulars above recommended to all persons interested; and that where the valuation of an electoral division is complete, the committee, acting as a committee of revision, should take into consideration such complaints as are made, and determine upon them, which should be sent to your Board, to be considered finally in presence of the valuators.

(Signed) "EDWARD EVANS."

Maximum of remuneration to Valuators fixed.

That as soon as the sanction of the Commissioners be obtained to the course proposed to be adopted, the clerk do issue the advertisement fixing 2*l.* per thousand acres as the maximum of remuneration to be allowed.

26th September, 1839.

Present 7 ex officio, 19 elected Guardians.

Read the letter from the Commissioners approving of the Report of the valuation committee of the 9th September, 1839.

Appointment of Mr. Wilson as valuator.

The Board next proceeded to open tenders from valuators, when the following appeared:—Mr. Robert Wilson Benburb; Mr. Andrew, Dilwork; Mr. Robert Kelly, Killyglass; Mr.

Robert Barnes, Caledon; Mr. Thomas Fulton, Killyman; Mr. William Wilson, Newcastle. The respective merits of the different candidates having been considered, Mr. Robert Wilson was unanimously elected the valuator.

Resolved,—That he be required to find security for the due performance of the work, in a joint and several bond, with two sureties for 200*l*.

That the rate of remuneration when he shall be required to revise any part of the valuation, by any change having taken place in the parcels of land held by one or more occupiers, shall be 10*s*. per day: and in case of appeals wherein the rate shall not be quashed or amended through his error, 10*s*. per day: and where the rate shall be quashed or amended, 5*s*. per day.

Resolved,—That in the event of the barony collectors furnishing this Board, for the use of the valuator, with the maps and field-books in their charge, the Board of Guardians will hold themselves responsible for their safe custody, and will make good any damage that may accrue to them.

Appointment of valuation committee.

Resolved,—That a committee be appointed, according to the recommendation of the former valuation committee adopted by this Board at their last meeting; that the committee have full power to superintend the proceedings of the valuator, and to procure such forms as may be required. That this committee be,

John G. Burgess, Esq. — Alexander M'Kenzie, Esq.
John Halls, Esq. — William J. Greer, Esq.
Henry Poole, Esq.

Of whom three to be a quorum.

Guardians of each division to be members pending the valuation of it.

Pending the valuation of the division, the Guardian or Guardians for that division shall be ex officio members of the Committee.

Resolved,—That the committee be empowered to add to their number at any time they see fit.

Mr. Wilson having been called into the room, he proposed for his sureties, Alexander M'Kenzie, Esq., and Mr. Richardson Bell, who were approved of by the Board of Guardians.

On the 3rd October, 1839, a letter was read from the Commissioners, approving of the appointment of Mr. Robert Wilson as valuator, and Mr. Wilson attended and entered into the necessary bond and agreement with the Guardians.

28th November, 1839.

Present 5 ex officio and 21 elected Guardians.

It was proposed by Mr. James Oliver, and seconded by Mr. Morgan O'Brien, both elected Guardians, that any Guardian wishing to meet with the valuation committee at any of their meetings, be a member of such committee.

On a division of 15 to 6 the above proposition was negatived.

19th October, 1840.

Present 2 ex officio and 17 elected Guardians.

Valuation handed in.

Mr. Wilson handed over the books of the valuation of the Union, it having been completed.

17th December, 1840.

Present 2 ex officio and 7 elected Guardians.

It appearing that an error has been made in the manner of setting down the valuation of bogs where turf is cut for sale,

Resolved,—That the valuator be instructed to rectify the same, so that the lessor of turf bogs in small lots set off by the year should be the person rated.

Valuator empowered to alter valuation pending its exposure to the rate-payers.

Ordered,—That as soon as this has been completed, the clerk do issue notice for exposing the valuation for public inspection for 21 days.

Resolved,—That pending the exposure of the valuation, Mr. Wilson, the valuator, be empowered to alter, upon his own responsibility, any portion of the valuation which appears to him to be erroneous.

11th February, 1841.

Present 2 ex officio and 13 elected Guardians.

Consideration of of objections to valuation.

The Board proceeded to take into consideration the objections made to the valuation of the Union.

Mr. James Oliver, the Guardian for the electoral division of Minterburn, laid before the Board a number of objections in his district: these cases underwent a long consideration. Mr. Wilson, the valuator, being called upon, stated that he could not in justice make any alteration in the above objections; the Board decided that the valuation be let remain.

Mr. Robert Smith objected to his limestone quarry in Killymeal being rated, on the grounds that the stone had run out, and consequently can no longer be worked.

Resolved,—That Mr. Wilson be empowered to alter the valuation in the above case.

Reference of valuation of machinery to Poor Law Commissioners.

The clerk presented to the Board a number of objections which he had received relative to machinery in mills, open quarries, &c., being rated not according to law; the Board decided that they not being acquainted with the liability of such machinery, &c. to be rated, that the clerk should write to the Poor Law Commissioners, and request their opinion thereon.

4th March, 1841.

Present four elected Guardians.

Read a letter from the Commissioners, of the 26th February, 1841, relative to the different kinds of machinery, quarries, &c. being rateable, and the clerk of the Union was desired to have the opinion of the valuator thereon.

(No further entry appears on the face of the Minute Book.)

APPENDIX.

Dungannon.

Valuation Committee.

A notice, dated the 1st day of January, 1841, signed by the clerk of the Union, was published, declaring that the books would lie open from the 4th to the 27th January, 1841.

Valuation Committee

There does not appear to have been any Minute Book kept of the proceedings of the committee. The following are copies of the only documents relating to the proceedings of the committee to be found in the office of the clerk of the Union.

To the Committee of Valuation,
Dungannon Union.

Report of valuator to valuation committee.

GENTLEMEN,

IN laying my first Report before you I beg respectfully to state, that I have been actively engaged in the valuation since my appointment to that office, during which time I have completed the field-work of the first four electoral divisions, and a portion of the fifth; namely, Dungannon, Donaghmore, Cross Dermot, Altmore, and a part of Clousvaddy, comprising about 21,800 acres. I have, in many instances, had much difficulty in procuring contents, those in the hands of landlords being generally incorrect, in consequence of subdivisions that have been made since the last surveys.

Much facility has been afforded me by cess returns, which the barony constable of this district, Mr. Henry Brown, was pleased to hand me; they are, generally speaking, the most correct contents I can procure: however, even in these frequent corrections are necessary. I find the occupiers in the inland districts very willing to afford every information in their power, but certainly not always so in mountain districts. To guard against leading me astray, I found it necessary to use the utmost precaution, and depend little on their statements. I have had recourse in these cases to landlords' rentals, where I found contents of the original tenure, which I took good care to have made up among the present occupiers. I confidently expect to have the valuation completed in the given time.

I would beg respectfully to request of the Commission and committee to allow me to proceed with the Benburb, Bantry, and Moy electoral divisions, during the short winter days, they being in the vicinity of my residence. This would be a matter of great importance to me, and would, I expect, facilitate the work, and be convenient to my health. I beg to lay before you the field-book of the Dungannon electoral division for your inspection.

I have the honour, &c.
ROBERT WILSON,
Valuator, Dungannon Union.

28*th November*, 1839.

At a meeting of the valuation committee, held on the 28th November, 1839,

Present, John Burgess, Esq., John Halls, Esq., William J. Greer, Esq.

Mr. Wilson, the valuator, laid before the Committee his Report, which was most satisfactory.

Resolved,—That the valuator be at liberty to commence the valuation of any electoral division within the Union that may be most convenient to himself.

The committee next considered which was the best means of making known to the occupiers of rateable property within the Union the valuation of their holdings.

Resolved,—That the clerk get a number of notices printed, and have them distributed throughout the electoral division which at the time may be lying in his hands for inspection, stating the time and place where such valuation may be seen.

Valuation of Dungannon division submitted to inspection of ratepayers.

The valuation of the electoral division of Dungannon being complete, the clerk was ordered to give notice of such, and to let it lie open for inspection at his office from 12 to 2 o'clock on every Tuesday and Saturday during the month of December.

Resolved,—That Joseph Greer, Esq., James Eyre Jackson, Esq., and Mr. James Beatty, be added to the valuation committee.

(Signed) JOHN G. BURGESS.

At a meeting of the valuation committee, held on Thursday, the 27th August, 1840.

Present, John Burgess, Esq., Joseph Greer, Esq., Mr. David Beatty.

Mr. Robert Wilson, the valuator, attended the committee, and stated, that in a few of the electoral divisions, namely, Ballymagran, Clonaneese, Drumnasple, and Tullyniskin, he had been unable to obtain the contents of many townlands and turf bogs, and requested that the committee would assist him in procuring them, and that they would extend the time allotted for the completion of the valuation, until such contents can be obtained.

Recommendation to extend the time for completing the valuation.

Resolved,—That the committee recommend that the time for completing the valuation of the Union be extended for one month from the next meeting of the Board, for the purpose of allowing time to obtain the contents required; and in order to assist in procuring them, your committee have ordered the clerk to write to the persons who have it in their power to give such contents, requesting that they may have them given to the valuator without delay, as the want of such contents is the only thing preventing the valuator from having the valuation completed in the proper time.

(Signed) JOHN G. BURGESS, Chairman.

At a meeting of the valuation committee of the Board of Guardians of the Dungannon Union, held on Thursday, the 15th October, 1840,

Present, Alexander M'Kenzie and Henry Pole, Esqrs., and Mr. David Beatty.

It appearing to the committee that the contents of three townlands in the electoral division of Ballynagram, namely, Liscanduff, Carntree, and Annaghbeg, have not been furnished to the valuator, whereby the valuation has not been completed in the given time,

It was resolved,—That the committee give power to the valuator to estimate, as well as he can, the contents of each man's holding in the above towns, and that they recommend the Board of Guardians to take such computation as the only contents obtainable.

(Signed) ALEXANDER M'KENZIE.
HENRY POLE.
DAVID BEATTY.

Evidence

Evidence.

HENRY POOLE, Esq., Deputy Vice Chairman of the Board of Guardians, *examined.*

Henry Poole, Esq., Guardian.

Is agent to Earl Ranfurly, whose estates are principally within the Union.

Was a member of the valuation committee, and concurred in the Report of the committee, that Mr. Griffiths' valuation should be taken as the basis of the valuation of the valuator.

Valuator not to be bound by Griffiths' valuation.

In adopting that Report it was not his opinion, nor that of the Board, that the valuator was to be bound down by Griffiths' valuation, but that the valuator should exercise his own discretion as to adopting or altering, or adding to that valuation, as his judgment should dictate.

The committee did not further interfere with Mr. Wilson in his valuation. Does not think the committee gave any directions to the valuator as to the principle on which he should value, except what appears by the Report.

Believes valuator valued at the fair rent as between landlord and tenant.

Believes the valuator did, in fact, inspect each farm and valued it at what he considered a fair rent, as between landlord and tenant.

Earl Ranfurly's property in the Union comprises between 10,000 and 12,000 acres; nearly two-thirds of which are held by the tenants without leases.

The other principal proprietors of property within the Union are, Lord Powerscourt, Lord Caledon, Lord Charlemont, Colonel Verner, and others.

Has lately had an opportunity of meeting and speaking with the landed proprietors and agents to properties within the Union, and considers that the valuation has given the utmost satisfaction to the landlords.

Valuation satisfactory to landlords. Test of its being a fair valuation. Scarcely an objection remaining.

In fact, the best test in his opinion of its being a fair valuation is, that scarcely a single objection to the valuation remains, excepting some relating to a difference in the quantity of land, and to a question about machinery and quarries.

The valuator, he believes, obtained rentals from the landlords; or at least the names of the occupiers and the quantity of land held by them.

At all events he had full access to Lord Ranfurly's office to ascertain everything necessary to assist him.

The average rent of land on Lord Ranfurly's estate is about 1*l.* per English acre. The valuation is, in his opinion, somewhat lower than the generality of the rents payable within the Union. On the Ranfurly estate it certainly is below the rents paid.

JOHN FALLS, Esq., an elected Guardian, *examined.*

John Falls, Esq., elected Guardian.

Understood the resolution of the Board, that Mr. Griffith's valuation was to be taken as a basis or guide by the valuator; his understanding was, that the valuator was to take, suppose a particular farm, and by inspection of it ascertain whether it was fifty or fifteen per cent, or how much above or below Griffiths' valuation, and then to estimate the value of the rest of the Union by reference to the value of that farm. Believes the valuator did not regard the opinion of the Board on the subject of Griffiths' valuation. The valuation is about the fair moderate letting value of land. It has given satisfaction to the rate-payers.

MR. JAMES M'NEILL, elected Guardian for the Donaghmore Division, *examined.*

Mr. M'Neill, elected Guardian.

Holds in this Union about 100 acres of land. Is a valuator, and in the constant habit for the last fifteen or twenty years of valuing land. Is the paid valuator of the Earl of Ranfurly, Earl of Castlestewart, and Lord Viscount Powerscourt's estates.

In valuing for poor-rate, fair rent should be the rule.

Considers the government valuation, except in the mountain districts, too low; and that in valuing for the poor rates, the fair rent as between landlord and tenant should be the rule. That was the instruction he gave Mr. Wilson.

He valued forty-seven townlands, containing about 8500 or 9000 acres, on Lord Powerscourt's estates about four years ago, for the purpose of his Lordship making lettings on lease.

Trifling difference between his valuation and Mr. Wilson's. Cause of difference.

At the time of Mr. Wilson's valuation he looked into his papers and found a very trifling difference between the two valuations. The difference arose from this, that in valuing for his Lordship and other landlords, he never put an additional value on the farm by reason of the house on it, whilst Mr. Wilson was bound to value all houses as well as the land.

Thinks Mr. Wilson kept his eye to the value of the land always. Means thereby that he looked to the value of the farms as if he were valuing for a fair letting to a solvent tenant. Mr. Wilson's valuation may be somewhat lower than his in the smaller farms, consisting of from two to four acres. A small farmer of from six to twelve acres generally has some manufacture in cloth either for himself or to drapers. Such men live very moderately, seldom having much more than potatoes and milk throughout the year. His value of such a farm of from six to twelve acres, as near as he might come at it, would be to put the rent of 1*l.* per acre on it. In large farms the average rent is about 18*s.* an acre. On Lord Charlemont's estates the lands are let very low. So much as 10*l.* an acre of purchase money has been got by a tenant on the estate where there have been recent improvements. Does not know whether

Value of small farms 1*l.* per acre.

Large farms 18*s.* per acre.

APPENDIX.
Dungannon.

the valuation of the Armagh Union is a higher or lower valuation than Dungannon. Believes it is higher in Armagh than in Dungannon for the same quality of land. Land lets nearly one third higher in the small farms in the county of Armagh than it does in this county. The people there are more numerous and more industrious than in this district.

Rate-payers satisfied with valuation.

The rate-payers are perfectly satisfied with the valuation.

MR. GEORGE MOORE, Clerk of the Union, *examined.*

Mr. Moore, Clerk of Union.

The valuator brought in to the Board the field-books of each Electoral Division as he completed the valuation of it. The works lay for inspection with him, and he gave notice to the division that they would lie open for inspection for a month, for two hours each market-day in the week, namely, Monday and Thursday.

Complaints of rate-payers; too much land charged for, and value too high.

A great number of the rate payers attended and inspected the books, particularly the persons from the mountains, who came in great numbers. A great many complained that there was more land against them than they held, and some that they were too high rated. Most of the complaints were that the value was too high; very few that the value was too high in comparison with the other rate-payers; not half a dozen in the Union; generally the Guardian of the division attended on Thursday, the principal market-day. Where the Guardian stated that the person did not hold the quantity of land charged, or that the valuation was too high, he, the clerk, took down the objection in writing, and gave it to Mr. Wilson the valuator.

Mode of revision.

Mr. Wilson generally met the rate-payers in the office of the clerk of the Union, and disposed of the objections there. Mr. Wilson then took the field-books and made out the rate-books, and laid them before the Board. Some alterations were afterwards made in the books about the turf bogs, and after that, the notice that they would remain open for twenty-one days was given. The whole of the written objections taken down by him or lodged with him by the rate-payers did not exceed 100; about twenty were for over value. Does not know if the committee of valuation gave any particular instructions to Mr. Wilson about the mode he was to value except what appears from the Minute Book and papers which he has produced.

Objections did not exceed one hundred.
Twenty for over-value.

Was a valuator under Paving Act in Dungannon. His valuation of the houses is a shade higher than Mr. Wilson's.

He himself was one of the sworn valuators under the Paving and Lighting Act for the town of Dungannon. His valuation of the houses in the town is a shade higher than Mr. Wilson's. Mr. Wilson made his valuation about September, 1839; his was made in September 1840. He, the witness, valued the houses on a fair letting value, as if they were to be let to a good and solvent tenant from year to year. His valuation is exactly about what is the rent paid. It is in some few instances more than the rent paid, but that is where there are old tenants who hold from Lord Ranfurly, who does not remove an old tenant; but if those houses were to be let, they would bring more than the rent they pay.

Land in the Union let without lease.

Most of the land in the Union is let without lease; it is let on an average at 1*l.* the English acre for good strong ground. The letting of land in the Union does not generally exceed that.

Guardians satisfied with valuation.

The Guardians all expressed themselves perfectly satisfied with the valuation.

Mr. Wilson, Valuator.

MR. ROBERT WILSON, valuator of the Union, *examined.*

Is a valuator and surveyor by profession, and has been so for a number of years.

Holds about fifty acres of land within the Union.

Had previously surveyed greater portion of the Union.

Was appointed valuator of the Union by the Board in October, 1839; was furnished with Griffiths' maps, field-books, and the county cess applotments. Had the tithe composition of the parish of Drumglass, but made no use of it. Got some few surveys. Had himself within the last ten years surveyed the greater portion of the Union, and had the maps and surveys in his possession. Was not furnished with any return of the rents or copy of the rentals.

Had no assistants.

He had no assistants in the valuation of the land, but afterwards employed persons to make out the calculations.

Did not inquire rents.

He did not inquire from the occupiers the amount of the rents payable by them; he was in a great degree aware of the rents from having been acquainted with most of the tenants in the Union.

He walked over each farm, inspected the appearance of it, and the improvements on it, and put a fair letting value on it.

Mode of valuation.

His mode of estimating the value of a farm is by what it is, from its appearance, likely to produce, and taking into account the convenience of roads, and its distance from the towns lying about it. The quality of the soil is also taken into account by him.

Has not in his valuation of the Union, in any case, made any particular estimate of what quantity of grain or other produce a farm would yield.

Always made an acreable value of the farm. Formed in his mind an estimate of the quantity of each separate quality of land in the farm, and then took an average of the whole, and entered that as the acreable value of the whole farm.

That acreable rent was what he believed a solvent tenant could afford to pay.

Definition of solvent tenant.

Considers a man a solvent tenant who supports himself according to his condition out of the produce of the farm, and pays the rent and the taxes and dues on the farm, and keeps the farm in the state in which he got it, if he does not improve it.

Put no separate value on farm-houses.

He did not put a value on the farm-houses, separately from the lands, but the value he put on the farms was something higher than what he would put on as a rent, if he was valuing the farm as between landlord and tenant, that is, for instance, between such a landlord as

Lord Powerscourt and his tenants. Where he put an increased value on a farm over what he would put as a rent between landlord and tenant was, where the tenant had made improvements to a considerable extent. The reason why he put a greater value on farms in such cases is, that if sent out to value for a landlord,—for instance, Lord Powerscourt,—he would not take into account the value of the buildings, but merely the value of the soil.

That is the rule always followed by valuators in valuing between landlord and tenant in this country. The landlord never charges anything by way of rent for the buildings, but merely puts on the rent returned by the valuator as the value of the soil.

Landlords do not charge rent for buildings but merely for the soil.

In valuing the Union, he made no difference in the value he put on where the tenant held by lease; he did not inquire whether the tenant had a lease or not.

Made no difference in his valuation where tenant held by lease.

The value he put on was what he thought a solvent tenant could pay as rent for the land with the improvements on it, as if he were to live all his life on the land.

The value he put on was what a solvent tenant ought to pay for the land and the buildings and improvements on it to a head landlord, not to a middle man: a middle man looks for more than the fair value of the ground.

If a man were to become tenant to a farm in the Union at the value he, witness, has put on it, he would getfrom 10*l.* to 12*l.* an acre purchase money for his tenant-right. That would be the case on any estate in the Union except in the mountainous districts.

At his valuation tenant-right would bring 10*l* to 12*l.* an acre.

He did not increase his estimate of the value of the farms by reason that so much would be given as purchase money to the tenant. His reason is that he thinks the money so given is beyond the intrinsic value of the land.

The anxiety to get possession of land is so great, that people will give the money for it, though the land be let at the fair rent.

Anxiety of people to get possession of land.

Has a knowledge of the way land is let in the county, and thinks that a very good criterion for a man to judge of the value of land.

Being a farmer, valuator, and surveyor, thinks he has a just notion of the value of land, and can form a good opinion of its value without making a particular calculation of what it is likely to produce for an average number of years. Did depend very much on his general knowledge of land in making his valuation of the lands in the Union.

Got the cess returns from the barony collectors, and in every case allowed the sums actually paid in each case.

He valued the houses in the towns and villages according to what he thought they would fairly let at. At night he generally compared his valuation of the houses with Griffith's, and found his valuation about the same as Griffiths', that is, his valuation would be about the same as Griffith's if one-third were taken off the value.

Compared his valuation with Griffith's.

His valuation of the lands in the Union differs very much from Griffith's, for instance, in the value of the town parks about Dungannon. Does not think Mr. Griffith took into account the situation of such town parks, as they are not rated in Griffith's valuation higher than some spots in the mountains.

His valuation of lands differs from Griffith's.

A great deal of the land in the Union is held at will. There is no disposition to grant leases; the tenants do not feel much interest about them. That is the case generally in the Union. If a tenant pays his rent, he is never removed.

Much land in the Union held at will.

A farm of ten acres, of fair quality of land with a middling house on it, would bring on an average 18*s.* an acre.

Average rent of 10 acre farm 18*s.* the English acre.

Does not think that a farmer holding only about ten acres of land could do more than support himself and his family, and pay a rent equal to what he has valued the land at.

Thinks the average of the lettings on Lord Charlemont and Lord Powerscourt's estates within the Union is about 17*s.* the English acre. If they thought fit they could get as high as 30*s.* an acre.

Average of lettings on Lord Charlemont's and Lord Powerscourt's estates 17*s.* the English acre.

Thinks Lord Powerscourt's, Lord Charlemont's, Lord Ranfurly's, Colonel Verner's, and Mr. Grough's properties let at fair rents.

The properties of smaller proprietors and middle men within the Union are let high.

Thinks that if all the rents actually paid by the occupiers in the Union were added together, there would not be much difference between the amount of them and of his valuation.

RENT and VALUATION of £10 BOROUGH ELECTORS (registered 1832 to 1840) so far as ascertained.

Marked thus (*) appear to have been registered in 1832, and re-registered at date in column 2.

BOROUGH of DUNGANNON. DUNGANNON UNION

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
*Letford M'Clelland	1839	House	Market Square	28 0 0	. .	Perpetual.
Robert Ferguson	1840	Ditto and premises	Ditto	30 0 0	25 0 0	
*John Burrows	1839	Ditto	Ditto	33 0 0	. .	Perpetual.
William Seignior	,,	Ditto	Ditto	31 0 0	27 13 6	By lease.
*Patrick Feeny	,,	Ditto	Ditto	33 0 0	. .	Perpetual.
*Dr. Hamilton	,,	Ditto	Ditto	30 0 0	27 13 10	By lease.
*John Peebles	,,	Ditto	Ditto	65 0 0	. .	
*Arthur Fullam	,,	Ditto	Ditto	30 0 0	. .	Perpetual.
*John Stewart	,,	Ditto	Ditto	5 0 0	. .	Ditto.
*Hugh Rodgers	,,	Ditto	Ditto	10 0 0	14 0 0	
James Smith	1840	Ditto	Ditto	15 0 0		
Thomas Kinsly	1834	Ditto	Ditto	15 0 0	15 0 0	
Robert M'Clean	1841	Ditto	Ditto	20 0 0		
William Douglass	1835	Ditto	Ditto	20 0 0	25 0 0	
John Hughes	1840	Ditto	Ditto	120 0 0		
*James Ogle	,,	Ditto	Ditto	35 0 0	38 0 0	
*Henry Spear	1839	Ditto	Ditto	38 0 0	40 0 0	At will.
Patrick Sharkey	1840	Ditto	Ann Street, 21 & 22	9 0 0	10 0 0	Ditto.
*Robert Watters	,,	Ditto	Church Street, 27	15 0 0	18 0 0	Ditto.
Hugh Murphy	1841	Ditto	Irish Street, 24	12 0 0	. .	By lease.
Henry Free	,,	Ditto	Church Street, 26	8 0 0		
*William Dawson	1839	Ditto	Market Square 5	40 0 0	36 0 0	Ditto.
John Green	,,	Ditto	Ditto, 6	24 0 0	1 0 0	
*William Lester	,,	Ditto	Irish Street, 54	8 0 0		
*Owen M'Shane	,,	Ditto	Scotch Street, 45	25 0 0	12 0 0	Ditto.
*Hugh M'Guikin	,,	Ditto	Market Square, 25	10 0 0		
Samuel Brown	,,	Ditto	George Street, 19	10 0 0		
George Moore	1838	Ditto	Scotch Street, 17	16 0 0	No rent.	Rated for Nos. 17 & jointly.
Alexander Kennedy	,,	Ditto	Ditto, 27	15 0 0	16 0 0	At will.
Andrew Vance	,,	Ditto	Market Square, 4	42 0 0	. .	In Rate Book, J Vance and Son.
Samuel Hopps	,,	Ditto	Piery Street, 11	8 0 0	10 0 0	At will.
*William Hickey	,,	Ditto	Church Street, 9	16 0 0	16 0 0	Ditto.
William Holmes	1837	Counting House	Market Square	6 0 0		
William Neville	,,	House and premises	Perry Street	30 0 0	34 0 0	By lease.
James Tallow	1836	Ditto	Union Street	14 0 0	17 0 0	At will.
John Wright	,,	Ditto	Ranfurley Terrace	4 0 0	No rent.	
Rev. D. Bennett	1835	Ditto	Castle Hill	24 0 0	23 0 0	Ditto.
James Grier	1840	Ditto	Ann Street	12 0 0	14 0 0	Ditto.
James Quin	,,	Ditto	Ditto	14 0 0	. .	In perpetuity.
*Dr. Hamilton Harvey	1839	Ditto	William Street	12 0 0	. .	At will.
Rev. William Thompson	1837	Ditto	Ditto	15 0 0	18 0 0	Ditto.
*Robert Glass	1839	Ditto	George Street	7 0 0	. .	In perpetuity.
*Richard Dowse	1840	Ditto	Ditto	14 0 0	. .	By lease.
*Samuel Cordner	1839	Ditto	Ditto	14 0 0	16 0 0	At will.
James Mullan	1834	Ditto	Ditto	9 0 0	10 0 0	Ditto.
Peter Douley	1833	Ditto	Barrack Street	5 0 0	7 0 0	By lease.
Peter M'Mahon	1839	Ditto	Milltown	3 10 0	. .	Ditto.
Same	. .	Ditto	Town Park	2 2 0	2 8 0	At will. Extent 3R. 3
*John Falls	,,	Ditto	Milltown	250 0 0	. .	In perpetuity.
Rev. W. Montague	1837	House and land	Town Park	3 13 10	. .	Extent 1A. 2R. 1P.
Hugh Henry	1840	Ditto	Perry Street, 36	8 0 0		
Robert Irwin	,,	Ditto	Market Square, 9	9 0 0		
*David Park	,,	Ditto	Ditto, 40	30 0 0		
John Spears	,,	Ditto	Scotch Street, 32&33	25 0 0	. .	Rate jointly with A Spear.
Joseph Burns	1841	Ditto	Scotch Street	10 0 0	12 0 0	At will.
*Edward Griffith	1839	Ditto	Ditto	11 0 0	. .	By lease.
*John Beatty	,,	Ditto	Ditto	21 0 0	. .	Ditto.
William Bell	1839	Ditto	Ditto	10 0 0	. .	Ditto.
*Robert Meenagh	1836	Ditto	Ditto	15 0 0	15 0 0	At will, in Rate B called Richard.
Thomas Morrow	1841	Ditto	Ditto	20 0 0	21 0 0	Ditto.
Alexander Russell	1839	Ditto	Ditto	40 0 0	60 0 0	By lease.
Bernard Hughes	1838	Ditto	Ditto	30 0 0	. .	In perpetuity.
Dr. James Cassidy	,,	Ditto	Ditto	18 0 0	18 0 0	At will.
*John Gorman	1839	Ditto	Ditto	15 0 0	16 0 0	Ditto.
James Moore	1838	Ditto	Ditto	25 0 0	24 0 0	By lease.
*W. C. Heazleton	1839	Ditto	Ditto	25 0 0	. .	Ditto.
William O'Neile	1841	Ditto	Ditto	10 0 0	12 0 0	At will.
James Wilson	1833	Ditto	Ditto	15 0 0	13 0 0	By lease.
*Richard Simmons	1839	Ditto	Ditto	22 0 0	. .	In perpetuity.
James Dickson	1836	Ditto	Ditto	28 0 0	27 0 0	By lease.
*John Mullan	1839	Ditto	Ditto	10 0 0	11 0 0	At will.
Dr. Robert Bolton	,,	Ditto	Ditto	28 0 0	36 0 0	Ditto.
John Frizell	1841	Ditto	Ditto	25 0 0	. .	In perpetuity.
*Alexander Frizell	1839	Ditto	Ditto	18 0 0	. .	Ditto.
*Francis M'Kenzie	,,	Ditto	Ditto	10 0 0	7 0 0	By lease.
Samuel Brown	1833	Ditto	Ditto	1 0 0	. .	
James Wiley	1841	Ditto	Ditto	10 0 0	. .	
*Neil M'Court	1839	Ditto	Ditto	10 0 0	. .	At will.
*George Slevin	,,	Ditto	Ditto	60 0 0	. .	By lease.
*John Rorke	1835	Ditto	Union Place	12 0 0	15 0 0	At will.
Patrick Fullam	1839	Ditto	Irish Street	27 10 0	. .	
Owen Timney	1840	Ditto	Ditto	12 0 0	14 0 0	At will.
*Joseph Irwin	1839	Ditto	Ditto	30 0 0	. .	In perpetuity.
Edward Weir	1833	Ditto	Ditto	10 0 0	No Rent	Ditto.
John M'Clelland	1837	Ditto	Ditto	32 0 0	. .	Ditto.

Rent and Valuation of £10 Borough Electors (registered 1832 to 1840)—*concluded.*

Marked thus (*) appear to have been registered in 1832, and re-registered at date in column 2.

BOROUGH OF DUNGANNON. DUNGANNON UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Net Annual Value as in Rate Book.	Rent.	Observations.
				£. s. d.	£. s. d.	
*Mick Heyburn	1839	House and land	Irish Street	7 0 0	. .	At will.
*Robert Gatens	1840	Ditto	Ditto	14 0 0	16 0 0	At will.
Terence M'Elhone	1839	Ditto	Ditto	18 0 0	12 0 0	By lease.
John Hughes	1841	Ditto	Ditto	8 0 0	9 0 0	At will.
John M'Garr	1840	Ditto	Ditto	24 0 0	24 0 0	By lease.
*Bernard Mooney	1839	Ditto	Ditto	16 0 0	. .	At will.
*Felix M'Elnone	,,	Ditto	Ditto	24 0 0	. .	In perpetuity.
*John M'Elhone	1838	Ditto	Ditto	14 0 0	. .	
James M'Elhone	,,	Ditto	Ditto	18 0 0	. .	Ditto.
John Hagan	1839	Ditto	Ditto	18 0 0	. .	Ditto.
*John Brown	1841	Ditto	Ditto	12 0 0	14 0 0	At will.
Mick Madden	1834	Ditto	Ditto	14 0 0	. .	In perpetuity.
Owen Quin	,,	Ditto	Ditto	15 0 0	. .	At will.
William Irwin	1839	Ditto	Ditto	12 0 0	. .	Ditto.
*Terence Branigan	,,	Ditto	Ditto	32 0 0	. .	By lease.
John M'Cagnie	,,	Ditto	Ann Street	6 0 0	6 0 0	Ditto.
Same	,,	Ditto	Town Port	4 10 0	6 0 0	At will. Extent 2 acres.
*William Lilburn	1840	Ditto	Ann Street	10 0 0	12 0 0	Ditto.
Thomas Lilburn, sen.	1839	Ditto	Ditto	14 0 0	14 0 0	By lease.
*Peter M'Coy	1839	Ditto	Perry Street	8 0 0	. .	By lease.
*John Richardson	,,	Ditto	Ditto	10 0 0	. .	Ditto.
*Alexander Lindsay	,,	Ditto	Ditto	10 0 0	8 0 0	Ditto.
Arthur M'Gwire	,,	Ditto	Ditto	10 0 0	12 0 0	At will.
James Stewart	1836	Ditto	Ditto	12 0 0	15 2 0	Ditto.
*James Mackay	1839	Ditto	Ditto	10 0 0	12 0 0	Ditto.
Courtney Newton	1838	Ditto	Northland Row	36 0 0	27 13 10	By lease.
Andrew Newton	1839	Ditto	Ditto	45 0 0		
*George E. Stuart	,,	Ditto	Ditto	36 0 0	. .	Ditto.
Henry Pole	1837	Ditto	Ditto	36 0 0	. .	Ditto.
Thomas Lilburn, jun.	1841	Ditto	Scotch Street, 1 & 2	55 0 0	. .	Ditto.
William Bates	1837	Ditto	Ditto	20 0 0	. .	In perpetuity
William Doak	1841	Ditto	Ditto	10 0 0	12 0 0	At will.
Thomas Monahan	1833	Ditto	Church Street	14 0 0	14 0 0	Ditto.
*Thomas Agnew	1839	Ditto	Ditto	14 0 0	12 0 0	By lease.
Daniel Kilpatrick	1836	Ditto	Ditto	15 0 0	15 0 0	At will.
*William Rodgers	1839	Ditto	Ditto	20 0 0	22 10 0	By lease.
William Kerr	1841	Ditto	Ditto	13 0 0	16 0 0	At will.
*John Armstrong	1839	Ditto	Ditto	36 0 0	. .	
Joseph Thompson	1838	Ditto	Ditto	15 0 0	22 0 0	Ditto.
Henry Oliver	1840	Ditto	Ditto	25 0 0	17 10 0	By lease.
*William M'Clelland	,,	Ditto	Ditto	25 0 0		
*John Cunningham	,,	Ditto	Ditto	8 0 0	8 0 0	At will.
*John Wilson	1839	Ditto	Perry street	35 0 0	. .	In perpetuity.
*Alexander Douglass	,,	Ditto	Ditto, 9	6 0 0		
John Lilburn	1841	Ditto	Ditto	14 0 0	. .	By lease.
*William Bradley	1833	Ditto	Ditto	7 0 0	10 0 0	At will.
John Shillington	1840	Ditto	Ditto	12 0 0	14 0 0	Ditto.
John Lowry	1836	Ditto	Ditto	24 0 0	. .	By lease.
*Richard Tener	1839	Ditto	Ditto	30 0 0	. .	Ditto.
James Magill	1840	Ditto	Ditto	12 0 0	12 0 0	At will.
Thomas Kinley	1832	House and premises	Market Square	65 0 0	. .	Rated jointly with Mr. Peebles.
Patrick Monaghan	,,	Ditto	Ditto	40 0 0		
John M'Ilroy	,,	Ditto	Ditto	35 0 0		
T. K. Hanyngton	,,	Ditto	Castle Hill	20 0 0		
Alexander Anderson	,,	Ditto	Scotch Street	22 0 0		
Henry O'Farrell	,,	Ditto	Ditto	10 0 0		
Alexander M'Minn	,,	Ditto	Ditto	16 0 0		
Con O'Neill	,,	Ditto	Ditto	12 0 0		
William Wilson	,,	Ditto	Ditto	1 0 0		
Joseph M'Donald	,,	Ditto	Church Street	25 0 0		
Thomas Greeves	,,	Ditto	Ditto	30 0 0	. .	
Same	,,	Ditto	Ditto	8 0 0		
Andrew Nugent	,,	Ditto	Northend Row	45 0 0		
John Shueter	,,	Ditto	Ditto	36 0 0		
Philip Garatty	,,	Ditto	Ditto	36 0 0		
Rev. J. R. Darley	,,	Ditto	Mulley Lane	100 0 0		
Richard Murray	,,	Ditto	Ditto	22 0 0		
William Scroggy	,,	Ditto	Shamble Lane	8 0 0	10 0 0	By lease.

Valuation of £10 County Electors (registered 1833 to 1840) so far as ascertained.

Marked thus (*) registered in 1832, and re-registered at date in column 3.

COUNTY TYRONE. DUNGANNON UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Name or Situation of Property, as in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Observations.
					A. R. P.	£. s. d.	
DUNGANNON.	Rev. Joseph Acheson	1840	House and lands	Killyliss	32 0 0	27 4 0	
	David Barry	,,	Ditto	Moy	2 0 0	3 0 0	
	Joseph Fernon	,,	Ditto	Grange	13 0 0	14 6 0	
	John Hogg	,,	Ditto	Ditto	26 3 24	33 12 0	
	Thomas White	,,	Ditto	Lisnamonaghan & Drumkirk	2 1 2	2 5 0	He is rated only in Lisnamonaghan.
	Thomas Anderson	1839	Ditto	Drumreanry	10 1 28	18 0 0	
	*Thomas Anderson	,,	Ditto	Killyliss	32 0 0	27 4 0	

Valuation of £10 County Electors (registered 1833 to 1840)—*continued.*

Marked thus (*) registered in 1832, and re-registered at date in column 3.

COUNTY TYRONE. DUNGANNON UNI

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Name or Situation of Property as in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A.	R.	P.	Net Annual Value as in Rate Book. £.	s.	d.	Observations.
DUNGANNON.	*David Barton	1839	House and lands	Killyliss	29	1	14	22	0	0	
	Joseph Cowden	,,	Ditto	Ditto	19	2	29	17	5	0	
	Daniel M'Gaugy	,,	Ditto	Ditto	13	0	27	10	10	0	
	James Stenson	,,	Ditto	Ditto	28	2	23	24	7	0	
	James Stephenson	,,	Ditto	Ditto	32	2	25	30	4	0	
	*John Best	,,	Ditto	Lismulladown	13	0	14	12	14	10	
	Alexander Buchannan	,,	Ditto	Corkhill	16	2	0	14	0	6	
	Henry Curly	,,	Ditto	Annasallagh	49	0	24	47	18	4	
	*John Burton	,,	Ditto	Gortmerron	23	3	0	17	13	0	
	*James Barber	,,	Ditto	Ditto	28	3	20	23	16	4	
	*Joseph Black	,,	Ditto	Drumnafern	38	3	13	34	0	0	
	*James Campbell	,,	Ditto	Tannagh	22	1	5	22	5	7	
	*John Cowan	,,	Ditto	Ditto	19	1	9	17	7	6	
	*John Coulton	,,	Ditto	Lismulladown	39	0	17	33	4	8	
	*John Harper	,,	Ditto	Cadian	21	3	4	16	9	3	
	*James Gilkinson	,,	Ditto	Skea	16	3	0	15	1	6	
	*John Condry	,,	Ditto	Cullentra	41	0	31	28	17	0	Rent 26*l.* 15*s.* 6*d.*
	*Charles Cullen	,,	Ditto	Glassmullagh	14	2	34	12	3	0	
	John Davidson	,,	Ditto	Lismulladown	33	3	33	31	7	11	
	Thomas Dobson	,,	Ditto	Tyrleenan	18	2	19	22	7	0	
	George Dobson	,,	Ditto	Ditto	36	1	2	47	3	0	
	John Dickson	,,	Ditto	Ballyward	44	0	11	12	12	0	
	*George Ewings	,,	Ditto	Gortmerron	19	3	27	16	18	6	
	*Henry Edwards	,,	Ditto	Crevelough	67	0	5	50	13	1	
	*James Johnston	,,	Ditto	Ditto	48	0	5	34	16	7	
	William M'Nally	,,	Ditto	Ditto	10	2	18	8	4	5	
	*William Johnston	,,	Ditto	Mullyneal	30	3	21	25	9	5	
	William Leslie	,,	Ditto	Ditto	33	1	24	32	11	2	
	*Hugh Smallon	,,	Ditto	Ditto	23	0	6	19	0	1	
	*John Gilkinson	,,	Ditto	Skey	14	2	0	13	0	1	
	William Hinchy	,,	Ditto	Glassmullagh	10	1	29	9	2	0	
	John Venables	,,	Ditto	Ditto	16	0	33	13	0	0	
	Rev. J. Kennier	,,	Ditto	Cullenramer	20	1	0	20	5	0	
	*John Mossman	,,	Ditto	Mullycarnon	103	1	33	93	2	1	
	*George M'Wiliams	,,	Ditto	Lismulladown	55	0	11	46	16	1	
	Samuel Morrison	,,	Ditto	Cornamaddy	6	0	11	40	0	0	
	James M'Daniel	,,	Ditto	Tullyvannon	29	1	32	20	12	0	
	John M'Lean	,,	Ditto	Skea	6	0	0	3	12	0	
	Same	,,	Ditto	Ditto	12	1	30	10	5	1	
	Same	,,	Ditto	Ditto	6	3	0	5	14	9	
	John Montgomery	,,	Ditto	Cranlome	44	2	25	7	0	0	
	*Daniel Murray	,,	Ditto	Derryhoar	45	2	12	33	0	0	In Rate Book c David Murray.
	*John M'Minn	,,	Meadow	Foygho	10	0	0	12	10	0	
	*Alexander Nelson	,,	House and lands	Kilsannagh	35	1	21	23	3	8	
	*Thomas Niblow	,,	Ditto	Lurgacullen	60	2	0	33	5	0	
	*Robert Oliver	,,	Land	Lismulladown	18	0	29	16	7	2	
	James Oliver, junior	,,	House and land	Ditto	23	0	0	18	17	0	
	Charles Quin	,,	Ditto	Korreb	33	0	0	30	10	6	
	James Quin	,,	Ditto	Ditto	16	0	26	12	18	7	
	*Thomas Reid	,,	Ditto	Cadian	27	2	5	21	6	8	
	*Robert Smith	,,	Ditto	Corkhill	19	0	0	16	12	6	
	*David Wright	,,	Ditto	Kellsannagh	36	0	17	31	11	9	
	*William Wright	,,	Ditto	Ditto	16	3	20	14	6	10	
	Francis Wright	,,	Ditto	Ballyvaddy	32	0	35	28	3	9	
	Jacob Anderson	1838	Ditto	Donnydeade	8	0	0	7	8	0	
	James Burns	,,	Ditto	Ballynakilly	9	3	0	9	0	0	
	William Cardwell	,,	Ditto	Ditto	6	1	23	5	18	0	
	John Kilpatrick	,,	Ditto	Ditto	4	0	12	3	15	0	
	Same	,,	Ditto	Ditto	17	2	6	16	4	0	
	Terence Kerr	,,	Ditto	Crossdernot	19	0	38	18	5	4	
	Thomas Kelly	,,	Ditto	Killybracken and Derryvenil	8	3	27	7	3	0	
	Hugh O'Neill	,,	Ditto	Coash	27	2	15	30	0	0	
	James Thompson	,,	Ditto	Coolcush	18	1	3	14	3	0	
	James Burns	,,	Ditto	Derryveen	40	1	28	44	9	0	
	John Clarke	,,	Ditto	Lurgacullion	33	1	35	30	2	0	
	John Donnelly	1837	Ditto	Altmore	91	2	5	13	14	7	
	James M'Minn	1838	Ditto	Crossdermott	40	2	18	37	10	0	
	John Morris	,,	Ditto	Altaglushan	50	0	22	3	15	0	
	Patrick Nugent	,,	Ditto	Ditto	40	2	0	12	3	0	
	Daniel Skelton	,,	Ditto	Cavan, Coash, and Lesnahoy	12	1	34	31	14	0	
	Same	,,	Ditto		7	3	12	8	4	0	
	David Beatty	1836	Ditto	Mullenahunch	33	2	29	28	13	0	
	Robert Brown	,,	Ditto	Ditto	22	2	32	19	7	0	
	David Barton	,,	Ditto	Killygliss	11	3	14	9	15	0	
	William Culton	,,	Land	Killynaul & Lessmulldown	11	0	8	9	18	11	
	Same	,,	House and land	Ditto	15	3	23	15	17	10	
	Michael Downey	,,	Ditto	Gortmarren	19	2	20	16	3	7	
	James Devlin	,,	Houses and lands.	Altnaglushan	54	2	28	4	16	0	
	John Dickson	,,	Ditto	Ballyward	44	0	11	34	3	0	
	John Hughes	,,	Ditto	Cadian	15	0	6	10	10	6	
	Bernard Hughes	,,	Ditto	Ditto	15	0	4	10	10	6	
	William Irwin	,,	Ditto	Killsannagh and Ballyvaddy	13	1	12	8	6	5	Rated only in sannagh.
	John M'Cane	,,	Ditto	Clonavaddy	8	3	25	6	5	0	
	John M'Cane, jun.	,,	Ditto	Ditto	23	0	0	11	18	0	
	John Mooney	,,	Ditto	Legane	27	3	31	21	13	0	
	Felix M'Keigney	,,	Ditto	Kilmore and Mullyneal	12	3	33	10	19	1	
	James Mallen, jun.	,,	Ditto	Gort	17	6	0	12	15	0	

Valuation of £10 County Electors (registered 1833 to 1840)—*continued.*

Marked (*) registered in 1832, and re-registered at date in column 3.

COUNTY TYRONE. DUNGANNON UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Name or Situation of Property as in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
William M'Crudden	1836	House and lands	Lismullydoon	20 2 20	23 9 6	
Samuel Morrison	,,	Ditto	Cornamaddy	362 0 11	40 0 0	
Francis Quin	,,	Ditto	Altmore	63 0 27	14 4 3	
John Reid	,,	Ditto	Reskaterriff	35 3 22	30 10 0	
John Steenson	,,	Ditto	Clintyferrow	30 2 27	26 16 0	
William Anderson	1835	Ditto	Carrowcealman	29 0 9	25 10 0	
William Burns	,,	Ditto	Derryveen	21 0 30	24 9 0	
Joseph Barcroft	,,	Ditto	Stangmore	38 0 26	57 5 0	
J. P. Barcroft	,,	House, land, & mills	Ditto	39 2 19	80 13 0	
Allen Blair	,,	House and land	Donnydeade	21 2 2	27 0 0	
Michael Sherry	,,	House and lands	Annasallagh	18 2 18	13 16 11	
Patrick M'Crory	,,	Ditto	Drumnamaless	15 2 18	9 15 1	
Robert M'Cabe	,,	Ditto	Kilsanagh	14 3 23	12 5 8	
John Nimons	,,	Ditto	Ditto	22 3 30	21 4 2	In Rate Book, Nimo.
Thomas Scott	,,	Ditto	Ditto	22 2 18	17 15 8	
Robert Stringer	,,	Ditto	Ditto	17 2 6	14 9 4	
James M'Chesney	,,	Ditto	Mullyneal	23 2 27	13 10 6	
Patrick M'Cue	,,	Ditto	Ballyvaddy	24 1 7	18 16 6	
Francis Mullan	,,	Ditto	Derrylappan	29 11 36	20 12 10	
Donald O'Donell	,,	Ditto	Ditto	12 3 5	1 19 4	In Rate Book, called Daniel.
John Parr	,,	Ditto	Ditto	29 2 36	21 10 10	
Henry Walker	,,	Ditto	Ditto	16 2 15	12 17 1	
James Mallon	,,	Ditto	Gorl and Drumnamiles	10 3 1	3 4 6	
Same	,,	Ditto	Ditto	15 1 20	9 12 1	
Peter Mallon	,,	Ditto	Gort	21 1 7	11 14 3	
Adam Niblo	,,	Ditto	Lureacullion	51 0 6	40 16 0	Rent 38*l.* 12*s.* 11*d.*
Henry Newell	,,	Ditto	Lissane	30 0 0	33 0 0	
Charles Sterling	,,	Land	Ditto	13 1 4	12 12 0	
James Oliver, sen.	,,	Ditto	Lismullydoon	26 1 31	20 9 0	
John O'Hare	,,	Ditto	Mullacarnon	20 1 29	17 7 3	
Archy Reid	,,	Ditto	Gortmerron	17 1 15	13 17 6	
John Robinson	,,	Ditto	Comber	34 2 0	25 17 6	
Edward Reid	,,	Ditto	Carrowcalmar	37 1 32	35 0 0	
John Wright	,,	House and land	Kilmore	21 0 3	15 6 9	
Henry Mallen	,,	Ditto	Crevelough	17 3 11	12 0 0	
Nocher M'Kenna	,,	Ditto	Ditto	25 3 16	18 13 7	
James M'Michael	,,	Ditto	Ditto	21 2 17	13 2 5	
Donald Mallon	,,	Ditto	Ditto	14 3 28	11 3 10	Rate-book, Daniel.
James M'Lean	,,	Ditto	Killynaul	22 1 17	20 7 1	
John Sherry	,,	Ditto	Ditto	48 0 13	40 17 3	
Michael Mulgrew	,,	Ditto	Killylevin	12 0 0	10 16 0	
John Morrow	,,	Ditto	Ballymenagh	43 0 29	54 0 0	
Thomas Mealin	,,	Ditto	Bohard	33 0 33	16 12 0	In Rate-book, Mayland.
Hugh M'Neilly	,,	Ditto	Glendavagh	31 0 32	25 14 9	
William M'Enroy	,,	Ditto	Temparoe	30 3 34	42 10 0	
Thomas M'Gronan	,,	Ditto	Allaglushan	12 3 33	5 0 0	
Robert M'Clery, Sen.	,,	Ditto	Bohard	24 3 22	19 6 5	
Peter Mallow	,,	Ditto	Drumgormal	16 0 27	15 7 0	
Owen M'Mullan	,,	Ditto	Cadian	27 1 10	21 3 3	
Bernard M'Mullan	,,	Ditto	Ditto	18 1 6	14 3 8	
Francis M'Sorley	,,	Ditto	Gortmerron	17 1 29	13 9 11	
James M'Grean	,,	Ditto	Annaghsallagh	16 1 20	12 13 9	
Mark Oliver	,,	Ditto	Ditto	29 1 26	24 19 11	
John Beatty	,,	Ditto	Mullinahunch	39 3 37	39 0 0	
William Burns	,,	Ditto	Eskragh	15 2 0	16 14 0	
William Barton	,,	Ditto	Ballyward	16 3 12	12 12 0	
John Boggs	,,	Ditto	Gort	8 2 0	5 19 0	In Rate-book called Beggs.
Charles Brawley	,,	Ditto	Drumnamoless	18 2 19	13 0 7	
Peter Casey	,,	Ditto	Crevelough	17 3 10	14 5 0	
John Coogan	,,	Ditto	Ditto	36 3 18	25 16 1	
John Creegan	,,	Ditto	Ditto	17 3 10	14 5 0	
Peter Cavanagh	,,	Ditto	Leanney	25 1 21	23 9 0	
Patrick Cunningham	,,	Ditto	Gortmerron	16 0 0	16 0 0	
Same	,,	Farm	Ditto	6 0 18	5 16 1	
Robert Campbell	,,	Ditto	Kilsanna	26 2 34	22 14 0	
James Caddoo	,,	House and land	Ditto	23 0 13	19 12 3	
John Dickson	,,	Ditto	Ditto	18 3 13	15 6 6	
John Cousins	,,	Ditto	Mullyrodden	38 1 36	32 14 0	
Robert Cousins	,,	Ditto	Ditto	12 0 24	13 7 0	
John Caddoo	,,	Ditto	Kilsanna	17 1 11	14 5 8	
Joseph Campbell	,,	Ditto	Tannagh	17 3 10	12 9 4	
William Campbell	,,	Ditto	Ditto	17 3 12	15 2 11	
Michael Curren	,,	Ditto	Creevelough	14 3 33	11 11 8	
Denis Daly	,,	Ditto	Ditto	23 3 26	13 10 9	
Bernard Daly	,,	Ditto	Ditto	20 3 5	15 1 3	
John Cunningham	,,	Ditto	Coolhill	5 2 5	5 10 0	
*John Downs	,,	Ditto	Mullaghdaly	34 1 39	26 13 6	
Henry Dickson	,,	Ditto	Carrowcolman	11 0 22	10 17 10	
Andrew Devlin	,,	Ditto	Edendork	6 0 0	12 0 0	
John Ewings, Sen.	,,	Ditto	Gortmerron	11 3 12	9 15 0	
Matthew Gillespie	,,	Ditto	Carry Castle	24 0 6	18 12 7	
John Gillespie	,,	Ditto	Ditto	17 1 23	14 6 11	
Michael Hughes	,,	Ditto	Ditto	28 3 0	19 8 1	
Thomas Givens	,,	Ditto	Aghnahoe	62 2 15	31 8 0	
Anthony Hughes	,,	Land	Crevelough and Carry Castle	11 3 13	8 17 5	Rated in Crevelough only.
Edward Hughes	,,	House and lands	Cadian	24 0 24	17 10 0	
Patrick Hughes	,,	Ditto	Ditto	17 0 37	10 15 3	
Neal Kerr	,,	Ditto	Ditto	17 1 30	12 4 1	
Joseph Reid	,,	Ditto	Ditto	20 0 12	16 1 2	
Robert Warrick	,,	Ditto	Ditto	21 1 17	17 12 3	

Valuation of £10 County Electors (registered 1833 to 1840)—*concluded.*

Marked thus (*) registered in 1832, and re-registered at date in column 3.

COUNTY TYRONE. DUNGANNON UNI

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property, as in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
Dungannon.	*William Warrick	1835	House and lands	Cadian	21 1 17	17 12 3	
	Henry Hamill	,,	Ditto	Armaghsallagh	23 1 15	21 11 8	
	Edward M'Nally	,,	Ditto	Ditto	14 0 0	10 17 0	
	Lawrence Hobson	,,	Ditto	Drummanny	35 0 0	38 10 0	
	Thomas Henderson	,,	Ditto	Kilmore	15 2 31	10 19 8	
	Henry Hughes	,,	Ditto	Gortmerron	13 1 16	10 0 3	
	Ezekiah Hazleton	,,	Ditto	Derryaskea	14 3 1	12 0 0	
	James Hall	,,	House and land	Reaskor	19 0 31	16 6 0	
	Miles Hughes	,,	Ditto	Tomoz	13 3 38	10 17 0	
	Edward Hughes	,,	Ditto	Annamakeown	20 2 27	17 11 0	
	Joseph Hobson	,,	House	Moy	. .	12 0 0	
	William Jackson	,,	Ditto	Ditto	. .	16 0 0	
	John Hughes	,,	Land	Aughlish & Drumreany	2 0 12	2 5 0	
	Same		House and land		16 2 5	15 6 0	
	John Johnson	,,	Ditto	Mullinton	37 2 0	32 13 9	
	Samuel M'Coy	,,	Ditto	Ditto	29 1 29	24 5 6	
	William Kelly	,,	Ditto	Tannagh	15 0 38	12 3 9	
	Philip Kelly	,,	Ditto	Derryview	27 3 28	20 0 0	In Rate Book Der
	Robert Kelly, jun.	,,	Ditto	Killyliss	31 3 32	28 0 0	
	William Lee	,,	Ditto	Gortgonis	33 0 0	33 0 0	
	David Kelly	,,	Ditto	Cullenramer	29 3 24	28 13 0	
	Robert Lucas	,,	Ditto	Ditto	14 2 2	11 12 0	
	John M'Keown	,,	Ditto	Mullinton	30 0 0	30 0 0	
	John M'Creddon	,,	House, land, and quarry.	Ditto	24 3 33	22 19 1	
	William Morrison	,,	House and land	Kilmore	21 1 35	21 9 4	
	James Wright	,,	Ditto	Ditto	29 0 20	23 9 8	
	Joshua Wright, sen.	,,	Ditto	Ditto	17 2 14	12 1 5	
	Andrew Wright	,,	Ditto	Ditto	27 0 3	29 14 4	
	Joshua Wright, jun.	,,	Ditto	Ditto	16 0 24	12 18 5	
	John Robinson	,,	Ditto	Cavan	23 2 32	23 15 0	
	Alexander Richardson	,,	Ditto	Legane	23 3 27	20 18 5	
	James Simpson	,,	Ditto	Kilmore and Mullinton.	23 2 35	15 15 8	
	James Sterling	,,	Ditto	Lismulreavy	16 2 0	14 17 0	
	Samuel Toleaton	,,	Ditto	Coolcush	24 3 3	21 0 0	
	Thomas Tennor	,,	Ditto	Drumreany and Reaskor.	1 2 23	5 0 0	Rated in Drum only.
	James Wilkin	,,	Ditto	Killymaddy	40 0 0	42 0 0	
	Thomas White	,,	Ditto	Lisnamonaghan & Drumleck	2 1 2	2 5 0	
	Same				27 0 35	23 2 0	
	Moses Campbell	1834	Ditto	Crevelough	32 0 29	26 3 1	
	Rev. J. Collins	,,	Ditto	Comber	64 3 36	70 13 4	
	Francis Casey	,,	Ditto	Carry Castle	32 3 19	23 15 6	
	John Lucas	,,	Ditto	Gortlenaghan	22 0 18	20 2 0	
	James Orr	,,	Ditto	Stanmore	27 0 4	37 3 0	
	Joseph Patton	,,	Ditto	Mullaghadon	9 3 35	13 10 0	
	James Quin	,,	Ditto	Cadian	19 7 27	16 4 11	
	John Quin	,,	Ditto	Lismulladown	23 2 29	20 13 7	
	James Reaney	,,	House and foundry	Gortmerron	18 0 34	31 17 4	
	John Young	,,	. .	Drumnamoliss and Mullaghlongfield.	34 3 11	26 2 3	Rated in Drumna only.
	Hugh Nugent	1833	House and land	Allaglushan	8 0 32	5 0 0	

Valuation of £10 County Electors (registered in 1832, and not since re-registered) so far as ascertained.

COUNTY TYRONE. DUNGANNON UN

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property, as in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
Dungannon.	Robert Kelly, sen.	1832	House and land	Killyliss	31 3 32	28 0 0	
	Henry Atkinson, jun.	,,	Ditto	Drummuck	55 2 0	83 0 0	
	Robert Bennison	,,	Ditto	Turryarran	30 3 5	25 7 11	
	James Brown	,,	Ditto	Killymady	57 1 10	58 0 0	
	James Branyan	,,	Ditto	Allaglushan	25 2 26	10 7 0	
	John Bell	,,	Ditto	Tullyblealy	28 2 8	24 5 4	
	Joseph Bell	,,	Ditto	Ditto	8 0 16	6 1 6	
	Rev. William Brown	,,	House and garden	Moy	. .	16 0 0	
	Henry Cardwell	,,	House and lands	Culveroy	24 2 20	22 4 8	
	J. L. Crawford	,,	Ditto	Grange	21 0 36	55 6 0	
	Bryan Casey	,,	Ditto	Carry Castle	9 1 34	5 13 6	
	Robert Cardwell	,,	Ditto	Legilly	15 0 0	13 10 0	
	James Carlisle	,,	Ditto	Culrevog	33 0 37	35 2 0	
	James Dobson	,,	Ditto	Seyloran	13 0 5	13 14 0	
	John Domett	,,	Ditto	Annasallagh	32 2 26	23 15 2	In Rate-Book Dornett.
	John Gilkinson	,,	Ditto	Sked	14 2 0	13 1 0	
	Joseph Gilmore	,,	Ditto	Lisroan & Drumcant	15 0 14	15 17 0	
	Same	,,	Ditto	Ditto	34 0 5	51 1 0	
	Robert Holmes	,,	Ditto	Millex & Ballyreagh	4 1 22	4 8 0	Rated in Millex
	Henry Houston	,,	Ditto	Crossteely	1 0 0	0 15 0	
	Robert Hazleton	,,	Land	Moyroe	18 3 0	22 10 0	
	Abraham Hazleton	,,	House and land	Bovean	27 0 0	33 15 0	
	William Hazleton	,,	Ditto	Ditto	12 2 0	15 12 0	
	John Jordan	,,	Ditto	Glassdrummond	22 2 29	19 16 10	
	William Kelly	,,	Ditto	Toomoy	16 1 22	12 14 0	In Rate-Book Jardine.
	Henry Lennon	,,	Houses & tenement	Moy	9 0 0	25 0 0	
	William Lowry	,,	Ditto	Drumreagh	9 1 30	149 0 0	
	Samuel M'Clintock	,,	Ditto	Moy	4 0 0	18 0 0	

Valuation of £10 County Electors (registered in 1832, and not since re-registered)—*concluded.*

NTY TYRONE. DUNGANNON UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Name or Situation of Property, as in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Observations.
				A. R. P.	£. s. d.	
David Murray	1832	Houses & tenement	Cullenford and Derryhoar	15 1 0	11 15 0	
Same	,,	Ditto		49 2 12	33 0 0	
Francis M'Elvayne	,,	Houses and land	Altaglushan	106 1 16	8 4 0	
John Maguire	,,	Ditto	Reclain	15 0 17	11 5 0	
William M'Nally	,,	Ditto	Creevelough	30 3 36	26 19 6	
Joseph Marshall	,,	Ditto	Cormber	38 2 4	25 12 11	
John S. Murray	,,	Ditto	Drumreagh	25 1 13	29 15 0	
James Quin	,,	Ditto	Altaglushan	29 0 24	10 18 0	
William Richardson	,,	Ditto	Bolana	9 3 12	9 6 8	
Henry Reid	,,	Ditto	Clintycleven	56 0 0	50 3 0	
James Reid	,,	Ditto	Resketaragh	27 3 27	24 5 0	
Pat Sheilds		Land	Altmore	49 1 10	21 10 9	
Owen Tomley	,,	House	Moy	..	11 0 0	
John Waters	,,	House and land	Gort	28 2 35	20 2 1	

DUNGANNON UNION.

Comparison of GRIFFITH'S VALUATION with POOR LAW VALUATION, together with the areas of Electoral Divisions.

No.	Name of Electoral Division.	Area in Statute Measure.	Net amount in Value as in Rate Book.	Griffith's Valuation.
		A. R. P.	£. s. d.	£. s. d.
1	Clonaneese	5,899 0 0	4,500 18 10½	3,113 8 10
2	Altmore	7,369 0 0	3,332 3 0	2,070 16 10
3	Bernagh	4,494 0 0	4,835 14 2	3,540 18 6
4	Clonavady	4,929 0 0	2,251 8 0	1,705 4 10
5	Ballymagran	5,945 0 0	2,449 9 4	2,701 3 6
6	Mountjoy	5,319 0 0	3,519 19 4	1,762 17 0
7	Brantry	4,713 0 0	3,435 3 6	2,642 19 4
8	Minterburn	5,172 0 0	4,045 5 7	2,804 13 3
9	Meenagh	4,211 0 0	3,292 2 6	2,061 13 0
10	Annaghoe	8,474 0 0	3,238 6 0	2,288 3 7
11	Drumnaspil	5,754 0 0	5,630 7 0	3,316 9 2
12	Derrygortreavy	4,166 0 0	3,727 10 6	2,645 18 2
13	Crossdermot	4,895 0 0	3,831 4 0	2,636 11 7
14	Moy	5,765 0 0	7,455 0 1	5,426 4 6
15	Benburb	6,865 0 0	5,789 15 7	4,602 9 2
16	Castlecaulfield	5,796 0 0	4,934 3 0	3,917 17 2
17	Donoughmore	6,472 0 0	6,260 4 2	4,433 7 3
18	Tullynisken	5,008 0 0	5,670 17 0	3,280 17 7
19	Dungannon	1,227 2 28	8,404 10 9	4,854 4 4
		102,473 2 28	86,604 2 4½	59,805 17 7

CASTLEDERG UNION.

APPENDIX.

Castlederg.

Extracts from Minute Book of Board of Guardians.

Extracts from Minute Book.

At the first meeting of the Board of Guardians, held on the 14th day of June, 1839,—present 2 ex-officio, and 14 elected Guardians,—

The best course to pursue for obtaining a fair valuation of the several hereditaments within the Union was brought into consideration.

Appointment of Committee of valuation.

Resolved,—That a Committee of 7 be appointed to inquire into and report upon the subject as soon as possible.

That Mr. Edward Sproull, Mr. John Barclay, Mr. Robert Sproull, Mr. John Mathewson, Mr. Andrew Nelson, Mr. Thomas Sproull, Mr. John Johnston,

be the members of this Committee. James Anderson, Vice-Chairman.

At a Meeting of the Board of Guardians, held 16th August, 1839,—present 3 ex-officio, and 12 elected Guardians,—

The Chairman of the Valuation Committee having submitted their Report to the Board, the same was read and considered.

Report of the Valuation Committee adopted.

Resolved,—That the Report of the Valuation Committee be adopted by this Board, and a copy be forwarded to the Commissioners for their approval, upon the receipt of which that the Committee do issue an advertisement in the three Londonderry papers, for tenders from competent valuators.

That the Valuation Committee continue to act in manner recommended in the Report.

At a meeting of the Board of Guardians, held on the 9th September, 1839,—present 1 ex-officio, and 11 elected Guardians,—

Tenders for valuation.

The Board proceeded to open the tenders for the valuation of this Union. One from Cormick Kevun and Thomas M'Hugh; 1*l.* 10*s.* per 1000 acres; time, 6 months. One from James Buchannon, of Lackagh; 6*s.* per day; 18*s.* per 1000 acres; time 12 months; securities, Rev. S. Armour, and Mr. Samuel M'Crossan. One from R. Monteith; 1*l.* 15*s.* per 1000 acres; 161*l.*; time, 12 months.

Fresh advertisement ordered.

Resolved,—That it is most important to secure the services of a competent person or persons to undertake the valuation of this Union, and that fresh advertisements for tenders be inserted in the Londonderry papers, to be considered on Friday, the 4th October.

At a meeting of the Board of Guardians, held on the 4th October, 1839,—present 3 ex-officio, and 10 elected Guardians,—

Further tenders for valuation.

The chairman proceeded to open the tenders for the valuation of the Unions. One from William Noble, of Newton Stewart; 1*l.* 18*s.* per 1000 acres; security, Lieutenant David Love, Milltown, and Mr. Andrew Welsh, of Magheracolton. One from Messrs. Montgomery and Morrow; 1*l.* 15*s.* per 1000 acres; to be completed on the 1st November, 1840; securities, Samuel Rankin, Esq., Strabane, and Mr. C. M'Farland, Gorten. One from Cormick Kevun; 1*l.* 10*s.* per 1000 acres; work to be completed in 8 months; and proposed to find an assistant. One from James Wilson Robinson, of Fintona, and James Bucannon; 7*s.* 6*d.* per day; 1*l.* 10*s.* per 1000 acres; total, 138*l.*; time, 12 months; securities, Rev. S. Armour, and Henry M'Crossan. One from J. Lynch; 1*l.* 16*s.* per 1000 acres; gross amount, 165*l.* 12*s.*; time, 14 months; sum per day, 10*s.*; securities to be produced.

Tender of Messrs. Montgomery and Morrow accepted.

Resolved,—That Messrs. Montgomery and Morrow's tender be accepted for the Valuation of the Union, and further, to be allowed 10*s.* per day for revaluing and attending appeals when both attend, and 6*s.* per day when only one attends. When the appeal is lost, to be only allowed half the above sum.

At a meeting of the Board of Guardians, held 11th October, 1839,—present 1 ex-officio, and 4 elected Guardians,—

The bond for the valuators' securities having been laid before the Board duly signed, it was resolved that the same be accepted as the articles of agreement.

The bond having been duly signed by the valuators, W. C. Montgomery, and Henry Morrow, for the due performance of their duties, the same was accepted of by the Board.

Read the letter from the Commissioners of the 7th October, 1839, approving of the appointment of W. C. Montgomery and Henry Morrow as valuators for the Castlederg Union.

At a meeting of the Board of Guardians, held 7th February, 1840,—present 7 elected Guardians,—

The valuation of the Listimore, Magheracreggan, and Killeter divisions, having been laid before the Board by Messrs. Montgomery and Morrow,—

Having found the divisions irregularly made out upon the sheets, it was resolved that instructions be given to Messrs. Montgomery and Morrow to fill the same up regularly for the next meeting of the Board.

At a meeting of the Guardians, held 6th March, 1840,—present 1 ex-officio, and 6 elected Guardians,—

Read several letters from Mr. Montgomery respecting the valuation.

Ordered,—That a letter be written to Mr. Montgomery, stating the opinion of the Board on this subject.

At a meeting of the Board of Guardians, held on the 3rd April, 1840,—present 17 members,—

Notice of Messrs. Sproull and Craig respecting valuation.

Read a notice from Messrs. Sproull and Craig respecting the valuation of the Union, stating that the Ordnance valuation was the safest valuation for this Union.

After some discussion on the contents of this notice, the motion was withdrawn, and agreed that a meeting of the Committee of Valuation be called, to meet on Saturday, at 11 o'clock, forenoon; and that Messrs. Montgomery and Morrow do attend, and make a return of the field-books used by them as far as the work has been done.

Committee of valuation to meet. Valuators to return field-books.

At a meeting of the Board of Guardians, held the 1st May, 1840—6 members present—

Read the Circular from the Commissioners, dated 20th April, 1840, ordering a return to be made of all instructions given by the Board or Valuation Committee to the valuators of this Union.

Referred to the letter in answer to this, inserted in Letter Book.

Ordered, That the clerk do write to Messrs. Morrow and Montgomery, in consequence of non-attendance, as promised by them, to bring in the valuation of a few more of the electoral divisions as soon as they possibly can; and that, on their arrival, the clerk do call a meeting of the Valuation Committee.

At a meeting of the Board of Guardians, held the 7th August, 1840—15 members being present—

Resolution of Mr. Sproull; the valuation too high.

The following resolution was proposed by Mr. Sproull:—That it is the opinion of the Board that the valuation of the lands in the Castlederg Union, as far as returned by Messrs. Montgomery and Morrow, is very unequal, frequently too high, in many instances up to a rack-rent value; and that, in their opinion, considerable modification is indispensable.—[This resolution was withdrawn.]

Resolved, That the consideration of the above notice be postponed until the valuations now in progress are all completed.

Postponed.

Resolved, That the valuations already handed in by the valuators be returned to them in order to their being completed. That this Board confidently hope that the whole valuation will be handed in complete by the 4th September, in order that the same may be considered previous to it being laid open for inspection, as the order of the Poor Law Commissioners directs.

At a meeting of the Guardians, of the 4th September, 1840—12 members being present—

Messrs. Montgomery and Morrow handed in their valuation of the Union. Upon inspection, some matters of detail appeared to be required to complete it: this they undertook to have done by Saturday, the 12th instant.

Valuation handed in. Returned to valuators.

At a meeting of the Guardians, on the 12th September, 1840, for the purpose of receiving from Messrs. Montgomery and Morrow the valuation of the Union—present, Thomas Anderson, Esq., Thomas Sproull, Esq., Andrew Nelson, Esq.—

The valuation of the Union having been handed in by the valuators, the same having been examined, and found all filled up,—

Valuation handed in.

Ordered, That advertisements be made in the Londonderry Journal to that effect.

Advertisements ordered.

At a meeting of the Guardians, held the 12th October, 1840—there being 16 members present—

This being the day appointed for taking the objections to the valuation into consideration, it was agreed that the division of Bomackatall be first taken.

Objections considered: Bomackatall.

1. Henry Rutlege, of Kilmore Irwin, complained that he was too high valued: arranged—William Rutlege, 11*l.* 5*s.*; Charles Rutlege, 6*l.* 15*s.*; Henry Rutlege, 7*l.*
2. Mr. Sproull, of Drumgallon, reduced to 55*l.* land, and 8*l.* house—63*l.*
3. Samuel Peleps, of Kilmore Robinson, reduced to 12*l.*; Kane, 5*l.* 10*s.*; M. Winters, 2*l.* 5*s.*; S. Winters, 2*l.* 5*s.*

4 & 5. Patrick Crossan and John Irwin, Bomackatall, complained of being too high valuation:—confirmed.

6. James Moore, of Edenashaulaght, reduced to 6*l.*

7 & 8. William Moore, 6*l.* 10*s.*; William Irwin, valuation confirmed.

9. Christopher Turner, ordered to send in a correct list of rent; S. and G. Gordon, valuation confirmed; several others in the division having in objections, the whole was confirmed.

In the Drumquin Division, the valuation of the whole was confirmed.

Valuation of Drumquin.

Tully Division was confirmed.

Killen Division was next taken into consideration.

Valuation of Tully & Killen confirmed.

When all the objections to the valuation were taken into consideration, the whole was confirmed.

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Valuation of Dooish.

DOOISH.

60 to 69. Messrs. Sproull and M'Conny, valuation confirmed.

Oliver Sproull complained that there was no subdivision between some farms of his (left to be settled by the valuators). Harper Sproull, Henry M'Quade, Richard M'Cuny, Francis M'Carney, and John Beatty's valuation were all confirmed.

1. Owen M'Anable reduced to 16*l.*

2 and 11. Michael M'Carney and John and James Wade, valuation confirmed.

28. Michael M'Wade, reduced to 6*l.* 15*s.*

Magheracregan.

MAGHERACREGAN.

The whole valuation of this division was confirmed.

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67. Rev. S. Hamilton M'Bernard reduced to 60*l.*

Corgary.

CORGARY.

The whole valuation of this division was confirmed except No. 113, John Forsythe, reduced to 70*l.*

Clare.

CLARE.

Several objections to the valuations of this division were opened, when they were all confirmed except

59. John Irwine, Coolnacreaght,	reduced to	£19	0	0
58. Joseph Orr,	ditto	ditto	13	0	0
69. John Murtland,	ditto	ditto	11	0	0
156. Patrick M'Manus, Ardbarren,	ditto		8	10	0

Castlegore.

October 13.—The adjourned meeting of this day having been opened, the Division of Castlegore was taken into consideration, when the following arrangements were agreed to:—

164. William Adams, Golan.		Adams reduced to	£50	0	
89. Oliver Sproull . .	£19	96. Robleton . . .	44	0	
90. James Scott . . .	16	100. Charles Young .	7	0	
92. John Thompson . .	17	101. W. Hamilton . .	22	0	
95. J. Hamilton, sen. & jun.	9	102. C. Henderson. .	7	10	
104. H. Hamilton . . .	13				

The following arrangements were then made in Golan:—Sproull from No. 12 to 23; Mill, 6*l.* 10*s.*; James Porter, 6*l.* 10*s.*; William Porter, 3*l.* 5*s.*; Kyle Young, 8*l.* 15*s.*; A. Young, 10*l.*; A. Sheils, 9*l.*; John Henderson, 12*l.*; Arthur Sproull, 18*l.*; W. M'Crossan, 14*l.* 5*s.*; A. Deery, 17*l.*; M. Sproull, 3*l.*

121 & 122. James Allison, 16*l.* 10*s.*; Andrew Allison, 15*l.* 10*s.*

128 & 127. Charles Hemphill, 9*l.*; Murray, 4*l.* 10*s.*

38, 39, 41, & 42. James Kergan reduced to 6*l.* 10*s.*

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48.	Ebenezer Moore reduced to	£34
3 & 4.	W. M'Hugh	60
30.	Factory and tenements	18
127.	Matthew Hamilton, of Dactons, reduced to	35
102, 103, 104.	Phel. M'Ginchy, of Kilcroagh and Partnersa	35
	James Hemphill, of Castlesessagh . . .	33
182.	Nehemiah Rolstone, Kilelean	20
176.	Francis M'Glinty, Pullyernon	6

Several other objections to the valuations in the division were confirmed.

Lisnacloon.

LISNACLOON DIVISION.

The several objections to the valuations of this division were taken into consideration when all were confirmed except the following, viz.:—

38. J. and D. Gallon, Lisland, reduced to .	£17	0	0
83. F. M'Hugh, Legatmegan, do. . .	14	0	0
94. Felix Conolly, do. do. . .	4	10	0

James Lynch and J. M'Cormick, of Carracoughan, complained that they were too high valued; arranged thus:—

J. Johnston, 14*l.*; Lynch, 24*l.*; Dolan, 14*l.*; Doogan, 18*l.*

230. Mark M'Grath, Tiermongan, reduced to 9*l.*

Frederick Kyle, of Mornebey, complains that the whole town is not fairly divided.

Ordered, That they do get the whole town surveyed.

145. T. Mehan, Dreenan, reduced to 5*l.*; Rogers, to 6*l.* 10*s.*

George M'Glin, of Mornebey, complained: deferred until a survey of the town be made.

242. William Hamilton, of Laught, valuation confirmed.

243. John Hamilton, of do., raised to . .	£12	0	0
264. Hen. Hamilton, of do., wants a subdivision.			
Settled. Michael Morris and Henry Hamilton	7	0	0
Hugh and Henry Hamilton .	12	0	0

Killeta.

KILLETA DIVISION.

When the several objections to the valuation of this division were taken into consideration, the whole was left by themselves and the valuators to the opinion of J. Anderson, Esq., their agent, to make such alterations as he thought proper.

R. A. FERGUSON.

At a meeting of the Guardians, held 12th February, 1841, there being present nine of the members, the Rate-Books having been laid before the Board, with a rate prepared of 12*d.* in the pound,—

Resolved unanimously, That Messrs. James Anderson, Edward Sproull, and John Johnston, do now sign the Rate-Books of the Union for a rate of twelvepence in the pound.

Rate declared.

Extracts from Minute Book of Valuation Committee.

Extracts from Minute Book of Valuation Committee.

At a meeting of the Committee of Valuation, held on Monday, 12th August, 1839,—present Sir Robert A. Ferguson, Bart., and James Anderson, Esq., ex-officio Guardians; Thomas Sproull, Esq., Mr. John Barclay, Edward Sproull, Esq., Mr. John Johnston, and Mr. Andrew Nelson, Committee:

Report,—Your Committee recommend to the Board of Guardians that an endeavour be made to form a correct Valuation on the basis of the Ordnance Survey.

Report of Valuation Committee.

And, 1st, That copies of the townland maps, marked with red lines (denoting the quality of the land), and copies of the field-books of Mr. Griffith's valuation corresponding thereto, be procured for the valuator to be appointed.

Documents to be procured for Valuator. Griffith's maps and field-books.

2ndly, That he be also furnished with a list of occupiers from the county-cess applotments, and the contents of their occupations from the tithe valuations, when these last cannot be obtained from the landlords.

Lists of occupiers from county-cess book.

3rdly, That blank forms of the Schedule of Valuation, with the columns for rates and arrears, together with field-books, approved by the Poor Law Commissioners; and,

4thly, That such other information or documents as may tend to assist in determining the equitable valuation designed by the law, and can be obtained from the landlords, be procured for the use of the valuator.

Information and documents from landlords and others.

With respect to the first-named documents, your Committee find that they can obtain the maps and field-books of the parishes of Termongamorgan, skirts of Urney, and Ardstraw; and we recommend that the maps of the others be procured, and that arrangements be made to put in the red lines and copy the field-books.

Maps & field-books can be procured.

With respect to the second and third named documents, that we conceive that the clerk may take copies of that part of the county-cess applotments and tithe-valuation required.

That the forms alluded to be procured from Mr. Thom. With respect to the information last adverted to, your Committee desire to express their decided opinion, that upon the amount of assistance afforded by landlords and other persons interested depends the success of the work now about to be undertaken. It is a point upon which all are interested; because by the completion of an equitable valuation the cheerful payment of the amount to be levied upon each individual will be secured, appeals will be avoided, and all additional expense guarded against.

A circular, well adapted to secure the cordial co-operation required, having been laid before us by the Assistant Commissioner, we beg to submit it to your consideration, and recommend that the following course be adopted:—

Circular letter recommended.

That advertisements be issued for persons to value the townlands of the Union upon the basis of the Government survey; and for this purpose a valuator be required to value as many townlands as are necessary to effect a correct valuation.

That eight townlands at least be selected by the Valuation Committee, and that upon this valuation should be founded the general valuation of the Union; and that the Valuation Committee be authorized to issue advertisements forthwith to this effect.

Eight townlands to be valued; upon which valuation general valuation to be founded.

That the Valuation Committee have full power to superintend the progress of the valuation and report to the Board from time to time as they see fit. The valuators be required to proceed in the valuation by electoral divisions, and give in the same to the Committee according as they are completed.

Committee to have power to superintend progress of valuation.

That previous to entering upon an electoral division the clerk should issue a circular to all landowners interested, and that, when the valuation of an electoral division is complete, the Committee acting as a Committee of revision should take into consideration such complaints as are made, and determine upon those which should be sent to your Board, to be considered finally in presence of the valuator.

Committee to act as a Committee of revision.

That the Guardian for the electoral division in progress of valuation should, pending such valuation, be an ex-officio member of the Committee.

All which Committee humbly submit.

At a meeting of the Committee of Valuation, held on Saturday, 11th April, 1840, seven of the members being present,—

Read the letter addressed to Messrs. Montgomery and Morrow, that they should attend this meeting.

Mr. Johnston proposed that the valuators of this Union, Messrs. Montgomery and Morrow, do in future, in all returns now to be made, make a separation in the value of the houses from the value of the land, in a separate column in the field-books. The motion was seconded by Mr. John Barclay and put from the Chair, when there appeared for the motion 3, against it 3. After the division Mr. Johnston withdrew his motion, when it was resolved, That any houses the valuators think more than sufficient for the use of the farms will be shown separate in the field-book.

Proposal that separation in the value of houses be made.

Motion withdrawn.

At a meeting of the Valuation Committee, held on the 15th May, 1840,—present James Anderson, Esq., Thomas Sproull, Esq., Mr. John Johnston, Mr. John Barclay,—

Mr. Henry Morrow laid before the Committee of Valuation the valuation of Killen and Congary Divisions. The same having been examined and considered by the Committee,

Mr. Morrow to cross-value Listimore and Magheracreggan.

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the Committee of Valuation recommended it to the Board of Guardians to be taken into consideration at the next meeting. That Mr. Morrow be ordered to cross-value some towns, to be selected from the divisions of Listimore and Magheracreggan.

At a meeting of the Committee of Valuation held on 19th June, 1840,—present James Anderson, Esq., Edward Sproull, Esq., Andrew Nelson, Esq., John Barclay, Esq.,—

Several of the electoral divisions having been returned by the valuators, the same were taken into consideration by the Committee.

Evidence.

Evidence.

Mr. Montgomery, valuator.

Mr. WILLIAM CUNNINGHAM MONTGOMERY, Valuator, *examined.*

Is a valuator and surveyor for the last 28 years. Is constantly in the habit of valuing estates. Is under-agent on Lord Abercorn's property, and had valued large portions of it for letting. Has also valued portions of Lord Castlestewart's properties.

In October, 1839, was appointed joint valuator of the Union with Mr. Morrow. Mr. Morrow is a surveyor and valuator, and had been previously an assistant to witness.

Witness was well known to the members of the Board, and did not therefore think it necessary to lay testimonials before them. Mr. Morrow had testimonials from gentlemen whose estates he had valued.

Documents furnished to valuators.

Witness and Mr. Morrow got from the Board Griffith's maps and valuations, and the county-cess applotments, but did not get tithe-books nor any tithe information.

Procured surveys and maps of Sir Robert Ferguson's property, of the church-lands of Killeter, and of Lord Castlestewart's lands.

As under-agent and valuator of Lord Abercorn's estate, witness had in his possession the maps and surveys of that estate.

Did not get return of rents.

Did not in any instance get a return of the rents payable by the tenants.

Board refused to furnish particulars of rents.

Did apply to the Board for a return of the rents payable by the tenants, as he deemed it part of his instructions to inquire into the letting of the lands.

The Board refused to furnish him with the rents, and informed him they wished the valuators to form their own judgment as to the value.

Witness and Mr. Morrow made the entire valuation of the Union themselves. They had no assistants, except for making out the calculations.

Valuators valued separately, except in doubtful cases.

Witness and Mr. Morrow generally valued separately, that is, each took distinct portions of the Union, but in cases where the witness or Mr. Morrow had a doubt or difficulty about the value of the land, he brought the other to go over the land, so as to have a uniform scale of valuation.

Intention of the Board to have valuation made on basis of Griffith's valuation.

The Board of Guardians first intended that a valuation should be made of one or two townlands in each division, and then to try the value of those by comparison with Griffith's. If the Board found that the valuation of witness and Mr. Morrow was higher or lower than Griffith's valuation of the same townlands, then an average was to be struck on the difference, and a similar average being added to or taken from Griffith's valuation of the entire Union, the amount was to be taken as the valuation; the valuators were then only to apportion the amount amongst the occupiers according to the quantity of land they held.

Witness thought that was the way in which the valuation was to be made at the time he put in his offer for the valuation.

The Board afterwards instructed the valuators to act upon their own judgment.

Afterwards, the Board did not think that the proper way to have the valuation made, and witness and Mr. Morrow received instructions from the Board to act upon their own judgment in the valuation as in the usual mode of valuing property.

Witness had previously valued Lord Abercorn's property.

Witness had three years previously valued that part of Lord Abercorn's property lying within the Union, containing about 7000 acres.

Witness and Mr. Morrow first went over several townlands on that property; witness had with him at that time his field-notes of that former valuation; got Mr. Morrow to go over those townlands that lie in the Listymore and Magheracreggan divisions, and from his own opinion of the value, Mr. Morrow's valuation of those townlands very generally concurred with witness's former valuation.

Witness and Mr. Morrow afterwards separated, and went to value different districts of the Union.

In Feb., 1840, valuations of three divisions handed n.

In February, 1840, the valuations of Magheracreggan, Listymore, and Killeter were handed in to the Board. Killeter division was valued by Mr. Morrow, the other divisions by witness.

Did not act on the resolution of the Committee of Valuation of April, 1840.

Witness did not act upon the resolution of the Committee of Valuation of April, 1840, that the valuators should make a separate return of the value of the houses from the value of the lands. The resolution was afterwards set aside by the Committee.

No general cross-valuation was made as recommended by the Committee; but where either valuator had a wish or a doubt about his own valuation, he got the other to go over the lands: that occurred in several instances. The result generally was, that they were both acting on the scale adopted in the valuation of the three first divisions.

Scale of valuation adopted by valuators.

The scale that witness and Mr. Morrow valued the Union on was that adopted by witness in his previous valuation of the Marquis of Abercorn's property, with the addition of putting a value on the houses, and adding the tithes.

The object of witness and Mr. Morrow in their valuation was to have it made at a moderate letting value, adding to it the value of the houses and the tithes.

In valuation of Lord Aber-

In his previous valuation of the Marquis of Abercorn's property he went on an acreable

valuation; that is, walking the lands, and putting a per acreage value on each quality of the ground. He went into an estimate of the value of the farm by the quality of the soils, localities of the farm, whether inland or outland; whether near a town or more remotely situated; whether highly elevated or low lands. In valuing for landlords, no specific sum is put as a value on the houses separately from the land, but the buildings on the farm generally enhance its value; that is, they make it form one of the considerations of conveniency.

corn's estate, went on an acreable valuation.

Grounds on which he forms estimate of value.

No specific sum put on the houses.

In valuing for Lord Abercorn he took into consideration the average price of produce for the previous five or six years, and the probable fluctuations for the coming five or seven years.

Average price of produce taken into consideration.

There is an ample supply of limestone gratis, and gratis turbary, on the estate. Did not take these advantages into consideration in valuing for Lord Abercorn, because they are boons to the tenants which are sometimes withheld.

During the progress of the valuation for the Union, was employed to value for letting, as between landlord and tenant, a part of Lord Castlestewart's estate, lying within the Union, to the extent of about 1000 acres.

Employed to value land for Lord Castlestewart.

Witness availed himself of his knowledge of his previous valuation of Lord Abercorn's estate, made his valuation of that and of Lord Castlestewart's property, serve as his valuation for the Union, with the addition of a sum for the value of the houses and for the tithe.

Made his former valuations serve for the valuation of parts of the Union.

The valuation of Lord Abercorn's property was made by the direction of his agent; his instructions were to value the land so as to give the tenant a good interest in the property and to do justice to the landlord. The interest the tenants have enables them to register votes out of their farms.

Instructions as to valuing land for Lord Abercorn.

In valuing for the Union did go over Lord Abercorn's estate—although he had previously valued it—walked over the several other portions of the Union, which he valued—does not mean to convey that he examined into the value of the other parts of the Union, which he valued with the same minuteness that he valued for Lord Abercorn or Lord Castlestewart. Did not examine into the nature of the soils by digging, excepting in Mr. Sproull's ground, which he did at Mr. Sproull's instance. The valuation was made by a cursory view of the land—such as was afforded by the surface, and the boundary ditches—thinks any man who is in the habit of valuing land will form a very just notion of its value without going through its value in detail.

In valuing for the Poor Law walked over the lands.

Valuation made on a cursory view.

In valuing for Lord Abercorn did not take into consideration the competition for land, as the agent does not recognise the tenants disposing of his interest in the farm.

There is a tenant-right existing in lands in the Union; that is, that the tenant gets a sum of money for his possession or interest in the farm whether held by lease or not. In valuing for a rent between landlord and tenant, witness does not put an increase of rent on the tenant because he may get a sum of money for the purchase of his interest.

Tenant-right exists in the Union.

In valuations does not put increased rent on tenant by reason of value of tenant-right.

Did not in his valuation of the Union take into his estimate of the value he put on the and the purchase-money which a tenant would get for his interest in the land.

Did not think the utmost rent that could be got was what he was to value the land at, but put down the value at what he considered a fair and moderate rent should be. Took the directions in the field-books as his guide, and generally read the instructions from them to the tenants.

Utmost rent that could be got not the value to be put on the land, but the fair and moderate rent.

There is much sub-lettting in the Union and rack-rents obtained; but witness did not value at the rack-rent.

Subletting in Union and rack-rents.

Did not value according to rack-rent.

In ascertaining the value, witness never took into his consideration that a man would hold the land for a year only. There is no instance of in it the country: nor did he consider whether the tenant was to have a lease of the land or not. A tenant at will would promise to give more in the way of rent for land than a lease-holder, because he would be at liberty to quit the land after two or three years, if he found the rent too high.

Did not consider whether tenant was to have a lease or not.

There is the greatest possible difference in the extent of the farms within the Union. The farms run from 10 to 50 acres in the close parts, and in the mountainous districts 200 acres. The extent of the farms did not therefore enter into his consideration in estimating the value.

Extent of farms in the Union.

He did not make any particular estimate of the profit which the tenant was to make of the farm; but he considers that in small farms, not immediately near towns, of about 100*l.* produce in the year, the farmer ought to have about 30*l.* per annum, out of which he would have to support himself, his wife, and children; that is, over and above the support of his servants.

Made no estimate of the profit tenant was to make.

Profit which tenant ought to have.

That would be a reasonable remuneration for the farmer. Thinks that is about the value put upon the lands by witness both in his valuation of the estates and of the Union.

The reasonable remuneration to the farmer.

The Marquis of Abercorn's rents are fair letting rents; so are Sir Robert Ferguson's and Lord Castlestewart's. The tenants on those estates who have capital must realize profit from the present price of produce.

The rents of those estates were data on which his valuation of the Union was partly made, enhanced by the other considerations of the value of the houses and the tithe. His valuation for Lord Castlestewart gave the highest satisfaction to the agent and the tenants; (produces a letter from Mr. Evans, the agent of Lord Castlestewart, dated 28th September, 1840, expressive of the utmost satisfaction with his valuation both as regards the landlord and the tenant.)

Data in valuation of Union.

The greater part of Lord Abercorn's property is not leased, and is held at the rent put on it by witness.

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Relative proportion of valuation to rents.

Thinks his valuation is almost a balance on the letting rents on Lord Abercorn's property. Thinks that the valuation of the Union is under the rents of recent lettings of small properties; thinks it to be under a fourth or fifth. His valuation on the larger properties is just about the rent reserved on late lettings,

Valuation of houses in villages at actual letting value.

Witnesses valued the houses in the villages at what was the actual letting value, not with reference to Griffith's valuation.

Did not make particular inquiries as to rents.

Did not make particular inquiries as to the rents payable by the tenants; did not make an entry of the rents where he ascertained them. He has an entry of the amount of rent payable out of the townland of Scarvaghan: that property, in his opinion, is let above the value. The rents payable amount to 314*l.*, his valuation is but 262*l.* His valuation is the fair value of those lands; it is on the same scale as that of Lord Abercorn's.

His valuation of Scarvaghan is under the rents received.

Explanation of the Board's Minute of 6th March, 1840.

[In explanation of the minute of the Board of Guardians of the 6th March, 1840, directing a letter to be written to witness, he states that he made applications to the Board in the month of February, 1840, respecting the views of the Board relative to the valuation being made on the basis of Griffith's valuation, and for information from the landlords as to surveys; and that he received a letter in reply from the Board, which he produced, dated the 7th March, 1840, apprising him that he was answerable for the completion of a fair and correct valuation of the same, according to the 63rd and 64th section of Poor Relief Act, and that further communication had been directed to be made to the landlords.]

EDWARD SPROULL, Esq., Deputy Vice-Chairman, *examined.*

Edward Sproull, Esq., Deputy Vice-Chairman.

Is not a proprietor in fee, but holds about 240 acres of land within the Union.

Mr. Montgomery, one of the valuators of the Union, is a regularly educated surveyor, and has been engaged as such for many years. Mr. Morrow, the other of the valuators, is also a surveyor and valuator.

Valuators jointly appointed.

The valuators were jointly appointed by the Board to value the Union.

Were furnished with maps and surveys.

They were furnished with Griffith's surveys, and with private surveys, as far as they could be obtained from the proprietors of the lands, and with the tithe-composition books and the county-cess applotments.

But not with rentals.

Does not think they got any rentals of property. There is such a variety of tenure in the county, and such old leases within the Union, that the landlord's rentals would not be a guide to the valuators.

The valuators valued separately—they each took a division of the Union and valued it by himself: that was so generally, but in some cases they valued in conjunction, to test each other's rate of value.

The Board at first resolved to have the valuation made on the basis of the Ordnance valuation.

He intended by that, and he believes the Board also intended by it, that if upon examination of a certain number of townlands the valuators considered the Ordnance valuation too high or too low, the valuators were to ascertain the exact difference between it and the net annual value, and make the difference the data for the value of the rest of the Union.

His meaning of net annual value.

He means by the net annual value what the tenant could afford to pay his landlord—what a new solvent tenant could afford to pay, making the allowances pointed out by the Act.

Valuation of three divisions handed in to the Board.

Board of opinion that the valuation was a fair one.

Valuation exceeded the landlord's rent in those three divisions.

In February 1840, the valuation of the three divisions of Listimore, Magheracreggan and Killeter, were laid before the Board. The Board examined the valuation. The Board came to the opinion that the valuation was a fair one, on the ground that the landlord, the Marquis of Abercorn, who is the principal proprietor of the property in the first two divisions, had given leases to the tenants very recently, within the last two or three years, at rents very nearly the same as the valuation. The valuation generally exceeded the landlord's valuation in those divisions.

On the two latter divisions, of which he speaks with greater knowledge, the difference was not much—so trifling, that it seemed to him that Mr. Montgomery, who valued those divisions, had availed himself of his previous knowledge, as he had valued the estate for the proprietor about three years previously.

The Board would have been very well pleased to have had the rest of the Union valued after the same scale; the general impression of the Board was that the valuator should go on with the valuation in the same manner.

At the time of the first inspection of the valuation of the three divisions before mentioned, he was under the impression that the valuation had been made according to the basis of Griffith's valuation.

He, however, afterwards found that the valuators did not confine themselves to the Ordnance valuation, but valued the three divisions according to the terms of their bond, which required them to take information from other sources than Griffith's.

He thought that, if that general scale was abandoned, the Union would be liable to the chances of great variations in the scale of value. He, therefore, at a meeting of the Board in April, 1840, brought forward a resolution that the valuators should adhere to the basis that was laid down.

He withdrew that resolution, as he found that the valuators had by that time gone through the half of the Union, and he did not wish to run the chance of having greater inequalities in the valuation by having the remaining half of the Union valued in a different manner from the half that had been already gone through.

The Committee of Valuation seldom met; anything that was done relating to the valuation was almost entirely done at the Board.

Committee of Valuation seldom met.

The resolution of the Committee of Valuation of the 11th April, 1840 (that the valuator should make, in all future returns, a separation in the value of the houses from the value of the lands), was dropped. It was not acted on either by the Committee or the valuators.

The valuators afterwards sent in the valuation of the townland of Killen and Corgarry. The occupiers of those townlands thought they were more highly valued than those on Magheracreggan and Listimore, and they wished Mr. Morrow, who valued their divisions, should go over the division valued by Mr. Montgomery, so as to see if both divisions were valued on the same scale. The impression on his mind is, that the cross valuation was made as the Committee had ordered, for after the revision all complaints ceased.

When the valuators sent in their books, which was in the month of August, 1840, he looked through them. Had a good knowledge of the part of Castlegore division, and considered the valuation was too high, and that the valuation was unequal. The inequality was that the rent put by the valuator was more than what the land would bring if let by Lord Abercorn. The land was held by an old lease, and underlet to several tenants. The valuation came very nearly to what the land was let to the under-tenants.

Land sublet. Valuation very nearly same as under-tenants' rents.

The under-tenants could not pay the rents they were under unless they got indulgence. He thought that the rent they were under was not the fair value to be put on by the valuators: for if they valued land let by Lord Abercorn at 15*s.* an acre, he thought they had no right to value land of the same quality in any other part of the Union at a higher rate.

He thought from the instances he himself knew, that the inequality of the valuation was general throughout the Union, and he therefore brought forward the resolution which appears on the minutes that the valuation was too high and up to a rack-rent.

The objections to the valuation were about fifty or sixty; there were no appeals. Two days were given by the Board to the hearing of the objections, and that settled all and gave satisfaction. The objections being disposed of, is now satisfied that the inequalities have been got rid of as far as it was possible. He is now content with the valuation.

Objections disposed of by the Board.

He cannot speak from his own knowledge of the valuation made by Mr. Morrow, but has heard generally from the Guardians that it gives satisfaction.

Thinks the valuation ought to be rather under than over the rent, but still near it.

Valuation ought to be rather under than over the rent.

The valuators examined the nature of the soils on his grounds; believes the valuation was generally a superficial one.

The valuators, as he understands from them, looked to the present letting value without reference to whether there was to be a lease or not. That is the way in which they value as between landlord and tenant. The old leases were for three lives, or thirty-one years; the tenancies latterly are more from year to year. There is a confidence between the landlord and tenant, that if the landlord says the rent is to be so much, and you shall have a lease, the tenant is satisfied. The tenant-right always brings a good sum: the purchase-money varying according to the character of the landlord, and the rent that is on the land. The purchase-money of the tenant-right is not brought into calculation when valuing between landlord and tenant—that is, the rent is not increased in consequence of it.

Valuators looked to the present letting value.

The tenancies latterly are from year to year.

Tenant-right brings a good sum.

Purchase-money of tenant-right not brought into calculation when valuing land as between landlord and tenant.

On the hearing of the objections, allowances were made in the cases which he considered the valuation had been put on the under-tenants' holdings on the rack-rent value. The valuation in those cases was reduced somewhat, but not as low as the rents or the valuation of the other parts of Lord Abercorn's property. Thinks Lord Abercorn's lands are let at rents which solvent tenants can pay, and have a beneficial interest to register. Considers the valuation a fair one, but not so high as would be got in the way of rent from solvent tenants, if the landlords choose to ask it. The competition for land is great in the Union, and in consequence of it the tenant in occupation can always obtain a sum of money for the purchase of his right to the possession.

Allowances made where objections on the ground of a rack-rent valuation.

Valuation a fair one: but not as high as could be got in the way of rent. Competition for land is great.

JAMES ANDERSON, Esq., Vice-Chairman, *examined.*

James Anderson, Esq., Vice-Chairman.

Compared the valuation of Magheracreggan and Listymore divisions with the rents paid; the only difference between them appeared to be a small per centage, not more than 15*s.* on each tenement; so that, if that sum be taken from the present valuation, you would have the actual lettings of those divisions. Those two divisions are mostly the property of the Marquis of Abercorn, and have been let on lease within the last two or three years.

The Clare division is valued at its actual letting value. It is let under the Court of Chancery on short leases. In Castlederg division the valuation is pretty near a fair one as regards the rents reserved. The rural parts are valued at what Sir Robert Ferguson actually receives in the way of rent.

Clare division is valued at letting value.

Castlederg division valued at rents paid.

The valuation in general is above the rents paid; but thinks the valuation of the Union could afford to have at least 10 per cent. more added to it. Furnishes the amount of rents payable, out of each of several townlands within the Union. (*Vide* Table at end of Local Report on Castlederg Union, p. 186.)

Valuation above the rents paid: but could afford to be 10 per cent. higher.

VALUATION OF £10 COUNTY ELECTORS (registered 1832 to 1840), so far as ascertained.

COUNTY TYRONE. * Marked thus, registered in 1832, and re-registered at date in second column. CASTLEDERG UNIO

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated, as stated in Rate Book.	Situation of Property in respect of which Voter registers as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A.	R.	P.	Net Annual Value as in Rate Book. £.	s.	d.	OBSERVATIONS.
Denis M'Hugh	1840	House and lands	Corgary, Third	107	0	28	18	10	0	
Robert Smith, jun.	,,	Ditto	Glenglush	33	0	30	16	10	0	
Robert Bird	1834	Ditto	Aghyaran	119	0	8	12	10	0	
Ralph Campbell	,,	Ditto	Magterragh	15	0	0	12	0	0	
Andrew M'Cormick	,,	Ditto	Kilclean	34	2	8	20	0	0	
Denis M'Hugh	,,	Ditto	Corgary, Third	47	3	15	8	0	0	
James Arle	,,	Ditto	Kilclean	73	3	13	31	0	0	
Hugh Harper	,,	Ditto	Gavaghar Semple	50	1	17	28	0	0	
Joseph Hughey	1840	Ditto	Ardarvar	47	3	4	17	10	0	
Henry Hamilton	,,	Ditto	Carracoghan	25	2	35	14	0	0	
Gilbert Hamilton	,,	Ditto	Ditto	31	2	27	11	0	0	
Robert Hamilton	,,	Ditto	Ditto	62	2	10	18	0	0	
Henry Hamilton	,,	Ditto	Aghascrebagh	71	0	16	22	0	0	
William Hamilton	,,	Ditto	Laght foggy	69	1	17	14	0	0	
William Hamilton, jun.	,,	Ditto	Ditto	21	1	13	5	0	0	
Henry Hamilton	,,	Ditto	Ditto	126	1	8	11	0	0	Holds jointly with Henry Ham
John Hamilton	,,	Ditto	Ditto	66	2	8	12	0	0	
Edward Hemphill	,,	Ditto	Castlederg	10	2	27	22	0	0	
John Irwin	,,	Ditto	Bomackatall, Upper	121	2	22	23	0	0	
Richard Johnston	,,	Ditto	Ardarvar	16	2	23	8	15	0	
Gregory Knilands	,,	Ditto	Creduff	28	2	10	7	0	0	
Robert Kyle	,,	Ditto	Ditto	11	2	20	6	10	0	
James Kyle	,,	Ditto	Ditto	27	2	10	13	0	0	
William Kyle, sen.	,,	Ditto	Ditto	24	2	30	11	10	0	
John Kyle	,,	Ditto	Ditto	9	0	20	5	0	0	
Francis Knox	,,	Ditto	Kilclean	35	1	18	16	0	0	
Thomas M'Farland	,,	Ditto	Ditto	64	1	5	30	0	0	
Nehemiah Rolston	,,	Ditto	Ditto	34	0	35	20	0	0	
Robert Kyle	,,	Ditto	Mornebeg	32	2	35	12	10	0	
Mathew M'Hugh	,,	Ditto	Corgary, Third	57	1	26	13	10	0	
Laughter M'Hugh	,,	Ditto	Ditto	49	1	38	13	0	0	
William Gailey	1838	Ditto	Creevy	63	0	9	18	10	0	
Andrew Gailey	,,	Ditto	Ditto	29	1	28	10	10	0	
Joseph M'Caskie	,,	Ditto	Ditto	97	3	15	36	0	0	
Joseph Galbraith	1839	Ditto	Whitehouse	32	0	31	17	10	0	
Charles Hemphill, jun.	,,	Ditto	Learmore	41	2	10	27	0	0	
Charles Irwin	,,	Ditto	Bomackatall, Upper	74	0	0	33	0	0	
Robert Johnston	,,	Ditto	Learmore	45	3	32	28	0	0	
Matthew Moffett	,,	Ditto	Drummanagh	39	0	0	19	0	0	
John Moffett	,,	Ditto	Ditto	39	0	0	19	0	0	
John Porter	,,	Ditto	Magheracreggan	32	3	19	24	0	0	Rated jointly with Robert Po
William Porter	,,	Ditto	Erganagh	86	3	12	28	0	0	
Thomas Sproule	,,	Ditto	Curraghamulkin	131	3	27	50	0	0	
Charles Selfridge	,,	Ditto	Bomackatall, Upp.	30	3	22	20	0	0	
Oliver Sproule	,,	Ditto	GarvaghanHemphill	37	1	26	19	0	0	
James Scott	,,	Ditto	Ditto	26	3	20	16	0	0	
John Thompson	,,	Ditto	Ditto	32	2	38	17	0	0	
Isaac Barclay	1840	Ditto	Ardarvar	22	0	4	9	10	0	
Edward Gallan	,,	Ditto	Creduff	12	3	10	6	0	0	
Francis Cullen	,,	House	Castlederg	..			8	0	0	In Rate Book called townlan
James Gallagher	,,	House and lands	Ditto	6	0	31	16	0	0	Churchtown.
William Gallagher	,,	House and premises	Ditto	..			10	0	0	
James Henderson	,,	House and land	Andarvar	48	1	6	19	15	0	
Henry Patton	1837	House and lands	Crew, Upper	56	2	30	30	0	0	
William Pollock	,,	Ditto	Listymore	43	1	4	19	0	0	
David Park	,,	Ditto	Glenglush	52	3	15	25	10	0	
William Pollock	,,	Ditto	Fyfin	57	0	30	32	10	0	
William Porter	,,	Ditto	Ballynalvan	35	3	13	25	10	0	
David Porter	,,	Ditto	Erganagh	52	2	2	30	0	0	
William Robinson	,,	Ditto	Ditto	29	0	0	15	0	0	
William Ramsay	,,	Ditto	Drumclamp	18	2	31	11	0	0	
Robert Smith, sen.	,,	Ditto	Glenglush	31	1	25	15	10	0	
William Semple	,,	Ditto	Ditto	46	2	1	19	10	0	
Dudgeon Stevenson	,,	Ditto	Crew, Lower	38	1	20	27	0	0	
Charles Stewart	,,	Ditto	Drumclamp	21	3	10	14	10	0	
*Charles Stewart, sen.	,,	Ditto	Ditto	27	1	8	17	0	0	
*John Scott	,,	Ditto	Ditto	33	1	14	20	0	0	
Andrew Sprone	,,	Ditto	Magheraeregan	85	1	10	53	0	0	
Charles Stewart	,,	Ditto	Whitehouse	32	2	10	20	10	0	
Robert Todd	,,	Ditto	Fyfin	25	3	25	11	0	0	
Matthew White	,,	Ditto	Magheralough	28	1	2	17	10	0	
Andrew Wilson	,,	Ditto	Whitehouse	48	3	8	22	0	0	
Andrew Wilson	,,	Ditto	Cavendarragh	24	1	25	14	0	0	
Joseph Wilson	,,	Ditto	Ditto	24	1	25	14	0	0	
Robert Wilson	,,	Ditto	Magheracreggan	23	2	36	15	10	0	
David Brown	,,	Ditto	Creevy	45	0	8	22	0	0	
John Graham	,,	Ditto	Ballyfolliard	41	1	10	12	10	0	
*Joseph Galey	,,	Ditto	Magheralough	55	2	15	23	0	0	
John Hemphill	,,	Ditto	Listymore	63	1	15	33	10	0	
John Hamilton	,,	Ditto	Coolnacrunaght	39	1	22	24	0	0	
James Hamilton	,,	Ditto	Ditto	39	3	7	23	0	0	
James Kerr	,,	Ditto	Ralyn	52	2	3	20	0	0	
Andrew Thomas Love	,,	Ditto	Crew, Upper	115	0	39	70	0	0	
Samuel Love, sen.	,,	Ditto	Ditto	34	3	1	27	0	0	
Samuel Love, jun.	,,	Ditto	Ditto	46	1	17	24	0	0	
James Love	,,	Ditto	Listymore	87	3	32	25	0	0	Holds jointly with Thomas Lo
John Leitch	,,	Ditto	Magheracreggan	43	2	3	28	10	0	
John M'Glinn	,,	Ditto	Crew, Lower	52	1	5	31	0	0	
Robert Mitchell	,,	Ditto	Castlecesser	27	3	4	18	0	0	
*John M'Coy, sen.	,,	Ditto	Magheracreggan	43	3	35	26	0	0	

COUNTY TYRONE. Valuation of £10 County Electors, (registered 1832 to 1840)—*concluded*. CASTLEDERG UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated, as stated in Rate Book.	Situation of Property in respect of which Voter registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Observations.
				A. R. P.	£. s. d.	
John M'Coy, jun.	1837	Houses and lands.	Magheracreggan	14 0 36	10 10 0	
Robert M'Coy	,,	Ditto	Ditto	23 2 26	16 0 0	
Cormick M'Laughlin	,,	Ditto	Cavandarraggh	34 0 24	14 10 0	
Philip M'Devitt	,,	Ditto	Derrygoon	27 2 11	12 10 0	
Henry Moore	,,	Ditto	Drumclamp	53 1 20	31 0 0	
Andrew M'Cormick	,,	Ditto	Dartons	50 2 25	35 0 0	
Robert Moore	,,	Ditto	Magheralough	25 0 10	17 0 0	
John M'Arthur	,,	Ditto	Listymore	42 1 20	11 0 0	
Samuel Allan	,,	Ditto	Crew, Upper	75 1 19	23 0 0	
James Allan	,,	Ditto	Ditto	29 2 1	20 0 0	
Samuel Alexander	,,	Ditto	Crew, Lower	38 1 20	25 0 0	
Charles Alexander	,,	Ditto	Fyfin	39 3 22	22 10 0	
Charles Allan	,,	Ditto	Ditto	31 1 17	20 0 0	
William Boggs	,,	Ditto	Lurganboy	95 0 22	30 0 0	
Joseph Buchanan	,,	Ditto	Drumclamp	57 1 29	18 10 0	
Robert Craig	,,	Ditto	Ballyfolirard	33 2 15	13 10 0	
James Craig	,,	Ditto	Ditto	34 1 0	23 10 0	
Samuel Caldwell	,,	Ditto	Ballynaloan	34 3 36	22 0 0	
Cunningham Caldwell	,,	Ditto	Ratyn	35 3 13	13 10 0	
John Carson	,,	Ditto	Drumclamp	33 2 5	18 15 0	
Robert Carson	,,	Ditto	Cavandarragh	50 2 22	21 0 0	
Robert Caldwell	,,	Ditto	Magheracreggan	22 1 19	15 0 0	
George Duncan	,,	Ditto	Lurganboy	51 2 0	14 15 0	
William Duncan	,,	Ditto	Ditto	51 2 0	14 15 0	
Matthew Davis	,,	Ditto	Drumeenagh	60 1 8	35 0 0	
James Eakin	,,	Ditto	Magheralough	24 1 30	16 10 0	
Samuel Craig	,,	Ditto	Glenglush	50 2 27	17 0 0	
William Acheson	,,	Ditto	Ditto	36 2 0	17 10 0	
William Farren	,,	Ditto	Ditto	37 1 20	18 10 0	
William Finlay	,,	Ditto	Drumclamp	57 1 29	20 0 0	
Frederick Kyle	1835	Ditto	Mornebeg	32 2 25	9 0 0	
William M'Hugh	,,	Ditto	Drummaloy	126 2 26	215 0 0	
John Moss	,,	Ditto	Ardarvar	12 3 33	3 10 0	
James M'Hugh	,,	Ditto	Corgarry	47 3 15	8 0 0	
William M'Cluny	,,	Ditto	Aghnahoe	35 2 36	21 0 0	
John M'Juncton	,,	Ditto	Ganvaghan Hemphill.	18 1 36	8 0 0	
Joseph Rolston	,,	Ditto	Ditto ditto	99 1 25	44 0 0	
Arthur Semple	,,	Ditto	Ditto Semple	55 0 32	24 0 0	
John Gallagher	1836	Ditto	Drumscraw	17 0 32	8 10 0	
Thomas Porter	,,	Ditto	Priestcessa	56 1 13	21 0 0	
James Hamilton	,,	Ditto	Laghl	21 0 35	4 0 0	
Henry Hamilton	,,	Ditto	Ditto	61 1 0	13 0 0	
Peter M'Clincky	,,	Ditto	Ditto	30 0 11	7 0 0	
William Barclay	,,	Ditto	Ardarvar	20 3 7	7 10 0	
John Barclay, sen.	,,	Ditto	Ditto	113 0 9	30 0 0	
George Barclay	,,	Ditto	Ditto	10 3 2	13 0 0	
Christopher Henderson	,,	Ditto	Ganvaghan Hemphill.	10 2 5	7 10 0	
Charles Hemphill	,,	Ditto	Learmore	45 0 8	24 0 0	
James Hemphill	,,	Ditto	Castlegore	39 0 29	33 0 0	
James Henderson	,,	Ditto	Ardarvar	48 1 6	19 5 0	
John Hamilton	,,	Ditto	Ganvaghan Hemphill.	23 3 0	9 0 0	Rated jointly with J. Hamilton, jun.
John Hemphill	,,	Ditto	Ditto Semple	40 1 20	30 0 0	
Joseph Hemphill	,,	Ditto	Learmore	47 2 6	25 0 0	
James Brooks	1832	Ditto	Scarvaghern	49 2 37	38 0 0	
David Gordon	,,	Ditto	Whitehouse	60 0 14	39 0 0	In RateBook called David Gordon and M'Conkey.
John Scott	,,	Ditto	Ganvaghan	49 3 32	23 0 0	
James Simpson	,,	Ditto	Scarvagherrin	62 2 38	29 0 0	
Joseph Wilson	,,	Ditto	Ditto	24 1 23	14 0 0	

COMPARISON of GRIFFITH'S with POOR LAW VALUATION, together with Area of Electoral Divisions.

No.	Electoral Divisions.	Area in Statute Acres.	Net Annual Value, as in Rate Book.	Griffith's Valuation.
		A. R. P.	£. s. d.	£. s. d.
1	Castlegore	4571 1 6	2538 13 0	1846 3 8
2	Tullycan	10567 3 7	429 15 0	336 9 9
3	Lisnacloon	7409 1 21	2257 5 0	1833 13 6
4	Listymore	3999 2 32	1667 15 11½	1231 17 0
5	Killen	8454 0 34	1527 0 0	1347 8 0
6	Magheracreggan	4181 1 11	1863 11 3	1524 10 0
7	Castlederg	5082 3 39	2712 7 6	1722 4 6
8	Drumquin	4824 3 9	950 5 0	813 16 9
9	Clare	5734 2 21	2092 0 0	1615 13 4
10	Doorsh	5273 1 4	1554 0 0	1241 7 9
11	Killeter	10919 2 5	1274 0 0	1044 10 10
12	Corgary	7947 0 26	1034 10 0	883 7 2
13	Tully	8228 2 21	825 0 0	640 15 2
14	Bomackatall	4412 0 30	1103 6 10	790 16 9
	Total	91606 3 26	21829 9 6½	16872 14 2

SLIGO UNION.

APPENDIX.

Sligo

Extracts from Minute-book.

Extracts from the Minute Book of the Board of Guardians.

At a meeting of the Board 20th August, 1839, present 43 Guardians.

Ordnance Survey available.

Resolved—That the Ordnance Survey be sufficient for the purpose of estimating the net annual value of such of the hereditaments as are liable to be rated.

That there are no valuations of hereditaments in the Union available, or sufficient for the purpose of estimating the net annual value of such hereditaments as are liable to be valued under the Poor Law Act.

Valuation Committee.

That the following gentlemen constitute a Committee of Valuation, viz.—

The Chairman.	Mr. O'Donnell.
The Vice-Chairman.	Mr. Wm. Faussett.
The Deputy Vice-Chairman,	Mr. John Brett.
Mr. Wood.	

Advertisement for valuators.

That an advertisement similar to that for the Naas Union be sent to the "General Advertiser," and the two Sligo papers.

21st September, 1839, present 37 Guardians.

Tenders opened.

The tenders from the persons willing to value the Sligo Union, opened.

Candidates called in.

Resolved—That the persons who proposed to value the Union should be called in, which having been done,

Tenders rejected.

Resolved—That the proposals for valuations not being satisfactory, an advertisement similar to the former, be inserted in the two Dublin and the local newspapers, the time limited for receiving proposals to be 19th October.

19th October, 1839, present 35 Guardians.

Valuator to give security.

Resolved—That the valuator be required to give in security equal to his contract.

Tenders were opened.

William Hughes proposed to value the Union for £350, proposal accepted.

Mr. Hughes appointed valuator.

Resolved unanimously—That William Hughes be appointed valuator of the rateable property within the Union for the sum of £350, not to be paid until the valuation is completed.

4th January, 1840, present 15 Guardians.

Valuator to produce a specimen.

Ordered—That the valuator, Mr. Hughes, be requested to attend the next meeting of the Board with a specimen of his valuation.

1st February, 1840, present 21 Guardians.

Valuator seeks instructions as to town applotment.

Mr. Hughes, the valuator, attended with a specimen of his valuation, and stated that he wished for instructions as to the use he should make of the applotment book of the Town Commissioners for 1840.

Resolved—That Mr. Hughes be permitted to refer to the applotment of the Town Commissioners, as an assistance to his valuation for the Electoral Division of Sligo, but, as certain property is exempted from contributing to the town rates, although liable to the poor rates, that he be directed to include all such property, and in case he finds any discrepancy in the applotment of the Town Commissioners, that he make a special Report to the Valuation Committee of all differences between his valuation and the applotment of the Town Commissioners.

1st August, 1840, present 18 Guardians.

Valuation Committee enlarged.

Resolved—That we regret the Commissioners feel themselves unable to acquiesce with us in relieving Mr. Hughes from his contract; we therefore beg the Valuation Committee to continue their scrutiny, and render every assistance in their power, in order to have as fair and uniform a valuation as possible. The following were added to the Valuation Committee:—

Knox Barrett.
John Delany.
Henry O'Connor.

Resolved—That Mr. Hughes be apprised that the Valuation Committee are ready to meet whenever he has an Electoral Division prepared to lay before them.

SIR, *Poor Law Commissioners' Office, 18th July,* 1840.

Letter from Poor Law Commissioners. Commissioners refuse to annul valuator's contract. Valuator to adhere to the letter of the Law.

The Poor Law Commissioners having had before them a letter addressed by you to Mr. Hancock, Assistant Commissioner, in which you express a desire to be released from the contract for making a valuation of the rateable property in Sligo Union, have to state that this contract cannot now be annulled, but that you are bound to proceed with the valuation, adhering strictly in all cases to the letter of the law which defines the net annual value required to be estimated

To William Hughes, Esq., C.E.,
Valuator of Sligo Union.

By order of the Board,
W. STANLEY, *Assistant Secretary.*

SIR, *Poor Law Commissioners' Office, 23rd July*, 1840.

The Poor Law Commissioners desire to state, in reply to your letter of 23rd instant, that in their opinion, it is not competent for the Guardians of the Sligo Union to annul the contract entered into with Mr. Hughes, their valuator, which binds them to pay him a stipulated sum for the valuation of the rateable property in the Union, to be completed in a limited time. But the valuator is on his part bound to value the property in every case, in strict conformity with the 64th Section of the Irish Poor Relief Act. The Commissioners have observed, by your communication, that the valuator has adopted a maximum value for land, they desire to state that they consider any limitation of the kind incompatible with the principle of the Act; and that in every case there must be an estimate made of the rent, which, with reference to the actual state of the hereditament, a solvent tenant might be expected to pay one year with another. The Guardians are bound to see the principle carried out; but if the valuator be prepared to declare that his estimates are in every case conformable to it, on delivering his valuation, the Guardians must necessarily await the result of the public inspection to which the valuation is to be submitted. At the same time, it is the duty of the valuator to explain the grounds on which he has made his estimated actual letting value, in every case where its accuracy may be questioned by the Guardians, and whenever his estimate shall vary considerably from the rent actually paid, substantial grounds for the variance should be stated, such as would be urged by him in support of his valuation in case of an appeal.

Letter from Poor Law Commissioners.

Refuse to annul contract with valuator.

A maximum value illegal.

True principle of valuation.

Guardians to see this carried out.

By order of the Board,
W. STANLEY, *Assistant Secretary.*

SIR, *Poor Law Commissioners' Office, Dublin, 28th July*, 1840.

The Poor Law Commissioners have had under consideration the Resolution adopted at an extraordinary Meeting of the Board of Guardians of the Sligo Union, held on the 25th, representing the necessity of annulling the contract entered into with Mr. Hughes, for a valuation of the Union, and directing attention to the application of Mr. Hughes to be released from the contract. The Commissioners presume that Mr. Hughes does not propose to relinquish the contract, without obtaining compensation for the time he has been engaged in making the valuation, and they consider their power under the 68th Section of the Poor Relief Act, to be so limited that they could not authorize the Guardians to pay for a valuation, or a part of one, which by a resolution of the Valuation Committee, dated 24th instant, has been pronounced to be utterly useless as a standard of value. The contract binds Mr. Hughes to make a valuation of all the rateable hereditaments in strict conformity to the Poor Relief Act; and on the fulfilment of his part of the contract, and not otherwise, the Guardians are to pay him the compensation agreed for. It therefore appears to the Commissioners that the proper course in this case, is for the Guardians to await the completion of Mr. Hughes's valuation, and the result of an inspection of it by the rate-payers, after which, if numerous and well-founded objections shall be made against it, the Guardians may call on Mr. Hughes to revise the valuation, either generally, or in every case in which an objection shall have been made, where the estimated annual value shall not appear to be the rent at which the hereditaments may be reasonably expected to let from year to year. And it appears to the Commissioners, that until Mr. Hughes shall so make the valuation conformable to law, the Guardians will not be warranted in paying him the stipulated compensation. The Commissioners recommend the Guardians, in the meantime, to co-operate cordially with Mr. Hughes in obtaining information for his guidance, and in advising him as to the rents at which various lands and houses have been recently let to solvent tenants, in the several Electoral Divisions of the Union.

Letter from Poor Law Commissioners.

Cannot authorize Guardians to give valuator compensation.

Guardians should await completion of valuation.

Valuator not to be paid, until valuation in accordance with the 64th Section, 1 and 2 Vic., chap. 56.

It will also be important to require him to compute, for their information, the acreable contents of each enclosure on the towns-land sheets of the Ordnance Survey, this being the most effectual way of ascertaining the extent of the several land tenements to be rated. As a further mode of ascertaining the accuracy of the valuator's statements, the Valuation Committee should be instructed to report on the valuation of each Electoral Division, giving in corresponding numerical order, the estimates of annual value which may be considered too high, or too low, and stating in each case whatever amount shall be considered the reasonable letting value. Possessing this information, the Board and the valuator would probably have no difficulty in agreeing on the actual value of each here ditament.

By order of the Board,
W. STANLEY, *Assistant Secretary.*

At a meeting of the Valuation Committee, December 1st, 1840—

The following Guardians and Wardens inspected the valuation of the Electoral Divisions of Carney and Lissadill, with which they appeared much pleased, and approved of the valuation thereof.

Valuation of two Electoral Divisions adopted.

John Gallagher. } *Guardians.*
James Barber. }
John O'Connor. } *Wardens.*
Samuel Lindsay. }

At a meeting of the Valuation Committee, 4th December, 1840—

Resolved—That we approve of the valuation of the Electoral Divisions of Rossinver and Cliffony.

Valuation of one Electoral Division adopted.

At a meeting of the Valuation Committee, 10th December, 1840—

Resolved—That we approve of the valuation of the Electoral Division of Ballisodare.

March 20th, 1841.

The Board approve of the valuation of the first Electoral Division of Sligo, as now laid before them, remarking that they consider that the town-parks are valued on a higher scale than the land in the rest of the Union, and are entitled to a subsequent reduction of about 15 per cent.

Valuation of Sligo Electoral Division adopted, though valued too highly. A reduction to be made.

Evidence.

Mr. HUGHES, Valuator of the Sligo Union, *examined.*

Is a civil engineer and valuator.

Mr. Hughes, valuator

His tender for the valuation of the Union of Sligo was accepted 19th October, 1840.

APPENDIX.

Sligo.

Documents furnished.

Information obtained.

No documents were furnished to him except the Ordnance Survey, and the Town Commissioners' valuation, of which latter he made no use. Used the Ordnance Survey to ascertain areas of town-lands, but as this gave only the contents of the town-lands, and not the sub-divisions, he was obliged to have recourse to the occupiers for the extent of their holdings, and their returns he found on examination to be in almost every instance incorrect.

Ascertained the average rent of each description of land.

Previous to making his valuation, made a circuit of the Union, and by inquiring of competent persons, ascertained the average rent of that description of land; he then divided the land into three qualities, and valued them accordingly for the gross value, he then deducted about 14 per cent. for taxes, repairs, &c., and gave the result as the net value.

Valuation uniform.

There is a uniform scale of valuation over the Union.

Estimated local advantages and disadvantages.

Visited each tenement.

Ascertained name of real occupant.

The test of value.

The test of value he adopted was the rent that could be paid by a solvent tenant, *continuing to pay* it, leaving him proper remuneration.

Objections to valuation made by those who let their lands at a rack-rent.

His valuation has been adopted by some landlords who at first condemned it.

Considers that the outcry against his valuation was raised by those landlords who were in the habit of settling their lands at rack-rents, and who were unwilling that such rents should be placed in contrast with the actual value.

Average size of farms.

Average extent of farms throughout the Union is from 3 to 5 acres.

Valuation of houses.

Valued the houses and lands separately. Valued the houses according to the actual state they were in, deducting taxes, insurance, and allowance for repair.

Rate of insurance.

Took the lowest insurance at 5*s.* in every case, and above £10 to £100 at 7*s.* 6*d.*, and above that, according to the regular per centage; allowed 7 per cent. for repairs.

Fair remuneration.

In estimating the value of the land, supposed the tenant bound to manage the farm, so as to deliver it up at the end of the year.

Allowed a fair remuneration to the tenant.

One-third of produce.

Considers one-third of the produce a fair remuneration, allowing one-third for rent, and one-third for outlay.

No reference to value in Registry Court.

Did not refer to the value set by owners of tenements in the Registry Court, until he had concluded his valuation.

Great competition for land.

There is great competition for land; from ten to twenty pounds are given for a 3-acre farm set at a rack-rent, and in many cases applications are made to the landlord by the under-tenants previous to the falling of the lease, to be continued in the holdings at a rack rent.

Such competition has raised the market price.

Made no allowance for the effect of competition. Average of county cess, per acre, is about 2*s.* 6*d.* Average of tithe, 1*s.* 5*d.* per acre.

County cess and tithe.

Nineteen-twentieths of the property in the Union is in the hands of occupiers, who hold under 5 acres of land, and live in a most wretched state.

Small holdings.

The principal landed proprietors in the Union are Lord Palmerston, Major O'Hara, Mr. Cooper, M.P., Sir Robert G. Booth, Mr. Hillas, Sir James Crofton, and Mr. Wynne.

Tenure.

Major O'Hara and Mr. Cooper let their lands generally on lease. Part of Sir R. Booth's estate is let on lease, and part by the year.

Chairman and valuator visited each district for the purpose of revising valuation.

The chairman of the Board of Guardians and the valuator attended each district respecting the valuation of which there was any dispute, and then held a court, three or more Guardians and numbers of countrymen belonging to the district being also present.

Principle of revision.

The principle adopted in the revision, was reducing the rack-rent to a fair value, according to other lands of the same qualities through the Union.

Object, uniformity.

The object of the revision was to have a uniform scale throughout the entire Union.

Amount of both valuations the same.

The total amount of the first and last valuation about the same.

Rate-payer content.

Rate-payers are content with the valuation. The landlords also are.

No notice of appeal.

No notices of appeal lodged.

Desire for uniform valuation.

The disposition generally shewn was to have the valuation equal through the Union. Valuation is from 15 to 25 per cent. below the rent.

Wm. Faucett, Esq. Ex-officio Guardian.

WILLIAM FAUCETT, Esq., Ex-officio Guardian and Sovereign of the town of Sligo, *examined.*

All houses in the town of Sligo are valued annually by five sworn valuators, pursuant to the provisions of the statutes 40 Geo. III., chap. 49, and 43 Geo. III., chap. 60, excepting houses under £5 value, which are not liable to assessment under those Acts. This valuation is called the town applotment. The last is for the year 1840. Considers that the town applotment is generally under, but near, and in many cases, equal to the actual rent. Land is not valued in the town applotment. Mr. Hughes's valuation of the borough of Sligo has been received and adopted.

Town Applotment.

Less than the actual rent.

CHARLES KING O'HARA, Esq., Chairman of the Board of Guardians, *examined.*

Major O'Hara, Chairman of Board.

The Guardians have received and adopted the valuation of fifteen Electoral Divisions, exclusive of the borough of Sligo. The following statements relate to the rural electoral divisions alone, and not to the Sligo electoral division:—Mr. Hughes, the valuator, was anxious to give up his contract, as he considered the remuneration not sufficient. The Guardians objected to Mr. Hughes's valuation, and wished to rescind his contract. The errors were in the acreable contents, the names of occupiers, and also omissions. Witness was most anxious to make the valuation satisfactory to all rate-payers, in order that the Poor Law might have a fair trial. For this purpose he attended with rate-payers in each rural

Valuator anxious to give up contract.

Errors in contents and names.

Valuation revised by witness and rate-payers.

electoral division, and corrected the valuation. The valuation was very much altered. It is at present generally satisfactory to the occupiers, but the landlords consider it too much under the rent paid. Does not think that there will be many appeals.

Opinion of landlords and occupiers as to valuation.

In revising the valuation, generally adopted that of Mr. Hughes as a basis; but corrected errors in names and acreable contents, and made the value uniform. The object was, not to make the valuation what the Guardians might consider to be the actual value, but to make it uniform throughout the Union. The valuation of the fifteen electoral divisions is, in the opinion of witness, uniform. The valuators who accompanied him were mostly tenants, persons who had made applotments for tithe or county cess. Only corrected, but did not attempt to make a new style of valuation. If the Board of Guardians had valued the Union, they would have valued the holdings at the fair letting value, but not below it. The valuation at present is below the fair letting value. The fair letting value is the rent which a solvent tenant, making a provident arrangement, would give. A solvent tenant is one who would be able to pay the rent out of the produce of the land, and would continue to do so. Considers a rack-rent to be that which is above the rent which would be given by a person who had made a calculation of how much he could continue to pay out of the produce of the land. Is of opinion that the present valuation is about 15 per cent. under the fair letting value. It is from 15 to 25 per cent. under the actual rents. Land lets this year at a higher rent than two years ago, as the demand for agricultural produce is greater. Latterly, land is generally let from year to year. The rents actually paid in some districts are more than the fair or reasonable letting value; this principally arises from the system of sub-letting. In other parts of the Union the land is let at the reasonable value.

Mode of revision.

Valuation is uniform.

Valuation below the fair value.

Test of value.

Opinion as to rack-rent.

Valuation 15 per cent. under fair value.

Valuation from 15 to 25 per cent. below actual rents.

Lettings in general, from year to year.

High rents in some districts.

RENT and VALUATION of £10 BOROUGH ELECTORS (registered 1832 to 1840), so far as ascertained (*with the Town Applotment.*)

BOROUGH of SLIGO. Marked thus * registered in 1832, and not since re-registered. SLIGO UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter Registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Town Applotment.	Observations.
				A. R. P.	£. s. d.	£.	
nderson, John	January 1835	House, yard, and store.	Market-street.		30 0 0	34	*All under £5 are not valued in the town applotment.
rmstrong, Archibald	June 1837	House	Knox-street		33 0 0	45	All the electors in this list are registered as £10 house-holders.
rmstrong, Patrick	October 1839	House and yard	Pound-street		5 0 0	5	
llen, William	,,	House and yard	Holborn-street		10 0 0	8	
llingham, Francis	,,	Flour store	Knox-street		16 0 0	20	
nderson, John	,,	House and yard	New Bridge-street		40 0 0	30	
nderson, Samuel	,,	House and yard	New Bridge-street		13 0 0	9	
nderson, Abraham	January 1840	House and yard	New Bridge-street		7 0 0	9	
nderson, Matthew	April 1840	House and yard	New Bridge-street		10 0 0	12	
nderson, James	June 1840	House and yard	New Bridge-street		3 0 0	10	
nderson, James	April 1840	House and land	Abbey-quarter, S.	1 3 0	4 0 0	..	
rmstrong, William	October 1839	Calry glebe	Calry glebe	2 0 0	30 0 0	..	
rmstrong, John	June 1839	House and garden	Ballinode	8 0 0	20 0 0	10	Land is not valued in the town applotment.
urns, Martin	October 1838	House and yard	Knox-street		10 0 0	13	Rent 16*l.* 10*s.* N.B. The rents are given as stated by valuator.
rown, James	January 1838	House	Market-street.		6 0 0	6	
rady, Thomas	July 1838	House, offices, and yard.	Market-street.		20 0 0	25	
urrowes, John	June 1839	House	Market-street.		5 0 0	5	
lack, James	January 1839	House and yard	High-street		20 0 0	22	In valuation, *John*, but in town ditto, James.
renan, John	October 1839	House and yard	Pound-street		10 0 0	12	
urke, Henry	October 1837	House	Old Gallows-hill, or Pound-street.		5 0 0	..	
renan, Michael	October 1832	House and yard	Pound-street		12 0 0	12	
urns, John	April 1839	House and yard	Ratcliffe-street		6 0 0	7	
urk, Michael	June 1839	House and yard	Ratcliffe-street		8 0 0	8	
urke, John	October 1839	House and yard	Ratcliffe-street		14 0 0	15	
oggs, William	October 1836	House and yard	Castle-street		40 0 0	40	
rennan, Edward	January 1835	House and yard	Abbey-street		4 0 0	..	
renan, James	January 1837	House and yard	Knox-street		12 0 0	16	Rent 18*l.*
lair, George	June 1839	House and yard	Knox-street		10 0 0	12	Rent 12*l.*
urrowes, James	October 1839	House and yard	Knox-street		11 0 0	14	Rent 17*l.*
ruin, Michael	January 1840	House and yard	Knox-street		17 0 0	22	Rent 16*l.*
rennan, James	,,	House and yard	High-street		30 0 0	20	
rennan, James	October 1840	House and yard	High-street		20 0 0	25	
renan, James	January 1840	House and yard	Pound-street		4 0 0	10	
uckard, John	June 1840	House and yard	Castle-street		6 0 0	8	
ell, Joseph	,,	House and yard.	Castle-street		9 0 0	10	
oland, Patrick	January 1840	House and yard	Abbey-street		2 0 0	..	Valuator states that Boland occupies a store and yard in another part of the borough.
ashford, Thomas	June 1840	House and yard	Wine-street		3 0 0	10	
eatty, Thomas	January 1839	House and yard.	Stephen-street		15 0 0	15	
enny, John	October 1839	House and yard	Holborn-street		8 0 0	10	
ray, John	,,	House and yard	Jail-street		10 0 0	10	In rate-book, Bree.
oland, Thomas	June 1839	House, yard, and store	Jail-street		53 0 0	70	
arrie, James	June 1835	House and yard	Jail-street		14 0 0	14	
lair, Alexander	October 1839	House and yard	Jail-street		10 0 0	12	In rate-book, Blaine.
urrowes, Frederick	,,	House and yard.	Fish Quay-lane		6 0 0	..	
oyle, James	October 1840	House and yard	Castle-street		28 0 0	30	
urk, Thomas	June 1840	Garden	George's-street		4 0 0	5	
oyle, James	January 1838	Cabin and yard	William street		2 0 0	..	In rate-book, William.
attle, Owen	January 1840	House	Old Gallows-hill		5 0 0	..	
enson, Luke	October 1839	House and yard	Mail-coach-road		10 0 0	..	
eatty, James	October 1832	House and land	Abbey-quarter	6 0 0	25 0 0	..	
oyle, Hugh	,,	Cabin and land	Abbey-quarter, South.	1 2 0	4 0 0	..	
rennan, Patrick	October 1839	Cabin and land	Caltragh	5 0 0	13 0 0	..	

Rent and Valuation of £10 Borough Electors (registered 1832 to 1840.)—*continued.*

BOROUGH of SLIGO. Marked thus * registered in 1832, and not since re-registered. SLIGO UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter Registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Town Appointment.	Observations.
Beatty, James	April 1840	House and land	Greenfort	8 3 29	45 0 0	..	
Beatty, George	October 1839	House, garden, and land.	Ballytirnan	3 0 0	10 0 0	5	
*Burns, John	October 1832	House and land.	Cleevaragh	9 1 0	20 0 0	..	In rate-book, Mrs. Burn
Burke, Right Rev. Patrick	October 1839	House, offices, and land.	Seaville	10 0 0	50 0 0	33	
*Bolton, William	October 1832	Cabin and land	Finnisklin	0 1 20	5 0 0	..	
Bree, Dennis	April 1340	Cabin and land	Finnisklin	6 3 0	20 0 0	..	
Barrett, Knox	June 1837	Land	Rathanna	12 1 0	13 0 0	..	
Burrows, Thomas	April 1833	Land	Riverview, Abbey-quarter.	8 0 0	20 0 0	..	Net value altered on vision.
*Burns, John	October 1832	House and land.	House, Cleveragh	9 1 0	20 0 0	..	
*Beatty, George	,,	House, garden, and land.	Ballytirnan	3 0 0	8 0 0	..	
Brenan, John.	October 1839	House, yard, and stores.	Lower Knox-street	. .	14 0 0	9	In rate-book, James.
*Brenan, John.	October 1832	House	Old Bridge-street.	. .	7 0 0	9	In rate-book, James.
Burrowes, William	October 1838	House	Bridgefoot-street	. .	7 0 0	9	
Boyle, James	October 1839	House, yard, and plot of ground.	Old Market-street	. .	30 0 0	30	
*Buchanan, Alexander	October 1832	House	Old Market-street	. .	7 0 0	8	
Cunningham, Peter	October 1839	House and yard.	Market-street.	. .	20 0 0	20	
Costelloe, Matthew	October 1838	House and yard.	High-street	. .	10 0 0	10	
Claney, Terence	January 1840	House and yard.	High-street	. .	20 0 0	24	
Coleman, Dominick	January 1835	House and yard.	High-street	. .	20 0 0	18	
Costello, Patrick	January 1838	House and yard.	Pound-street	. .	10 0 0	9	
Cryan, John	October 1840	House and yard.	Pound-street	. .	8 0 0	13	
Caffrey, Michael	January 1840	House and yard.	Pound-street	. .	10 0 0	..	In rate-book, Mrs. Caff
Clinton, William	October 1840	House and yard.	Ratcliffe-street	. .	20 0 0	20	
Cameron, John	,,	House and yard.	Ratcliffe-street	. .	14 0 0	15	
Claney, Boyce.	January 1837	House and yard.	Ratcliffe-street	. .	20 0 0	20	
Conelan, Peter	April 1839	House and yard.	Castle-street	. .	31 0 0	40	
Cronlisk, Peter	October 1839	House and yard.	Castle-street	. .	14 0 0	17	
Curran, John	,,	House and yard.	Abbey-street	. .	3 0 0	..	
Conlan, Owen	January 1836	House and yard.	Knox-street	. .	11 0 0	14	
Carter, John	January 1839	News-room & library	Knox-street	. .	16 0 0	30	In rate-book, Carton.
Campbell, James.	October 1837	House and yard	Wine-street	. .	30 0 0	35	
Carter, Bartholomew.	October 1839	House and yard.	Wine-street	. .	60 0 0	79	In rate-book, P. Carter.
Costello, William.	March 1837	House and yard.	New Bridge-street	. .	15 0 0	19	
Clarke, Robert	October 1839	House and yard.	New Bridge-street	. .	15 0 0	20	
Claney, Roger	June 1835	House and yard.	New Bridge-street	. .	6 0 0	7	
Connor, Michael	January 1840	House and yard.	Gore-street	. .	10 0 0	10	
Connor, Patrick	October 1839	House and yard.	Gore-street	. .	9 0 0	9	In rate-book, O'Connor.
Clarke, Follis	January 1837	House and garden	Gore-street	. .	10 0 0	10	
Carter, William	June 1840	House and garden	Gore-street	. .	20 0 0	20	
Cunningham, Andrew	June 1839	House and yard.	Stephen-street	. .	15 0 0	18	
Crooks, Charles	June 1836	House and yard.	Stephen-street	. .	7 0 0	7	
Cue, James	June 1839	House and yard	Stephen-street	. .	7 0 0	7	
Christal, John	October 1839	House and yard	Holborn-street	. .	6 0 0	7	
Carrol, Michael	June 1836	House and yard.	Holborn-street	. .	3 0 0	..	
Conlan, Michael	January 1840	House and yard	Holborn-street	. .	5 0 0	5	
Cleary, James.	October 1839	House and yard.	Holborn-street	. .	7 0 0	8	
Christal, Thomas	,,	House and yard	Holborn-street	. .	8 0 0	8	
Cordukes, Isaac	June 1840	House yard, and stores.	John-street	. .	20 0 0	25	
Conlan, Owen	April 1836	House and yard.	John-street	. .	14 0 0	7	Rent 14*l.*
*Culbertson, David	October 1832	House, yard, and stores.	Knox-street	. .	30 0 0	40	
Carroll, James	October 1839	Cabin ahd land	Caltragh	5 0 0	12 0 0	..	
Carty, William	,,	Cabin and land	Cartron	16 0 0	30 0 0	5	
Coleman, William	January 1835	Cabin and land	Knocknaganny	3 3 0	10 0 0	..	
Cawley, James	April 1840	Cabin and ground	Finisklin	6 3 0	20 0 0	5	
*Cawley, Denis	October 1832	Cabin and ground	Finisklin	1 0 0	3 0 0	..	In rate-book, Widow Ca
Cawley, Patrick	January 1840	Cabin and ground	Finisklin	1 2 0	4 0 0	5	
Corcoran, Thomas	June 1834	House and yard	Old Market-street	. .	7 0 0	..	
Coleman, John	June 1839	House	Old Market-street	. .	10 0 0	10	
Caldwell, James	March 1837	House, yard, & stores	Old Market-street	. .	60 0 0	60	
Conolly, Michael	June 1839	House and yard	Union-street	. .	12 0 0	13	
Clarke, Charles	October 1840	Chapel-house & yard	Mass-lane.	. .	10 0 0	..	
Conolly, John	April 1840	House, yard, and out-house.	Church-lane	. .	4 0 0	..	
Christal, Bryan	,,	House and yard	Church-lane	. .	2 0 0	..	
Connor, John	January 1833	House and yard	Mail-coach-road	. .	14 0 0	6	
Conlan, Patrick	January 1840	House and yard	Mail-coach-road	. .	9 0 0	20	
Connor, Carty	October 1837	House and yard	Mail-coach-road	. .	6 0 0	..	
Crawford, Andrew	October 1833	House, offices, & land	Thornhill	2 0 0	45 0 0	..	
Davis, James	October 1835	House and yard	Market-street.	. .	20 0 0	20	
Delany, John	April 1840	House, offices, & stores	High-street	. .	130 0 0	150	
Dunnigan, Patrick	June 1835	House and yard	High-street	. .	24 0 0	24	
Donnellan, William	June 1836	House and yard	High-street	. .	40 0 0	42	
Donagher, James	October 1839	House and yard	High-street	. .	10 0 0	9	
Dogherty, Michael	January 1840	House and yard	Pound-street	. .	9 0 0	9	
Devany, John.	January 1836	House and yard	Pound-street	. .	18 0 0	18	In rate-book, Dennany.
Doyle, Starkey	June 1840	House and yard	Castle-street	. .	29 0 0	35	
Dogherty, Henry	October 1839	House and yard	Castle-street	. .	50 0 0	60	
Derrig, Andrew	April 1840	House and yard	Knox-street	. .	18 0 0	21	Rent 22*l.*
Dowling, John	June 1839	House and yard	Knox-street	. .	6 0 0	8	Rent 12*l.* In rate-b Michael.
Drysdale, Andrew	October 1837	House, yard, and store	Wine-street	. .	30 0 0	..	In rate-book, Drisdell.
Doyle, John	January 1840	House	New Bridge-street	. .	4 0 0	5	
Davis, Vernon	January 1833	Brewery and yard	New Bridge-street	. .	100 0 0	110	
Doyle, Michael	October 1833	House and yard	Gore-street	. .	7 0 0	9	

Rent and Valuation of £10 Borough Electors (registered 1832 to 1840)—*continued.*

BOROUGH of SLIGO. Marked thus * registered in 1832, and not since re-registered. SLIGO UNION.

Names of £10 Electors ose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter Registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Town Applotment.	Observations.
ahide, Michael	October 1839	House and yard	Holborn-street		8 0 0	10	
ritt, Michael	January 1837	House and yard	John-street		14 0 0	14	Rent 14*l.*
vis, J. Edmond	April 1839	House and yard	Old Market-street		20 0 0	20	
lan, Michael	June 1840	House and yard	Old Market-street		14 0 0	13	
an, Charles	October 1832	House	Old Quay		15 0 0	13	
bbin, Abraham	October 1839	House and yard	Quay-street		20 0 0	32	
vison, James	October 1832	House and yard	Union-street		15 0 0	15	
gherty, David	January 1840	House and yard	Old Church-lane		2 0 0	..	
rig, Michael	April 1839	House	Waste-garden-lane		8 0 0	9	
vany, Thomas	,,	House, yard, and garden.	Mail-coach-road		9 0 0	9	
nne, Timothy	October 1832	House and yard	Mail-coach-road		5 0 0	..	
ffy, James	,,	House and yard	Mail-coach-road		9 0 0	..	
vany, Phelim	,,	Cabin and land	Cartron	16 0 0	30 0 0	..	In rate-book, Widow Devany
vany, Michael	October 1839	Cabin and land	Knappaghbeg	0 3 0	5 0 0	..	
dwell, George	October 1832	House, offices, and land.	Knappagh-road	89 1 16	220 0 0	..	
rcy, Lawrence	January 1840	Cabin and ground	Finisklin	6 3 0	20 0 0	..	
rly, Michael	October 1839	House and yard	Pound-street		14 0 0	12	
an, James	June 1840	House and yard	Knox-street		22 0 0	25	
right, Joseph	,,	House and yard	Knox-street		9 0 0	9	Rent 14*l.*
rls, John	October 1834	House and yard	Holborn-street		14 0 0	15	
cles, John	January 1840	House and yard	Holborn-street		14 0 0	16	
res, William	January 1837	House and yard	George's-street		12 0 0	14	
an, William†	October 1839	House and yard	Old Church-lane		3 0 0	..	
an, William†	June 1839	House	Old Gallows-hill		4 0 0	..	†Valuator believes these to be the same person.
rly, Francis	October 1840	Cabin and land	Cartron	16 0 0	30 0 0	..	
rel, John J.	June 1840	House and yard	Market-street		20 0 0	25	
tune, Nicholas	,,	House and yard	Market-street		35 0 0	40	
ry, John	October 1832	House and yard	Pound-street		8 0 0	8	
nn, Bartholomew	,,	House and yard	Pound-street		10 0 0	12	
zpatrick, William	October 1839	House and yard	Pound-street		10 0 0	12	
ey, Terence	April 1835	House and yard	Knox-street		10 0 0	10	In rate-book, Mrs. Foley.
lon, Dominick	January 1840	House and garden	Gore-street		7 0 0	5	
ey, James	June 1837	Store and yard	Holborn-street		40 0 0	53	
ny, Lawrence	January 1840	House and yard	Holborn-street		7 0 0	9	
nn, Hugh	June 1839	House	Thomas-street		5 0 0	6	
ny, John	October 1839	House and yard	Thomas-street		5 0 0	6	
nn, Michael	January 1840	House	Old Market-street		5 0 0	5	
ny, Matthew	April 1839	House	Mail-coach-road		6 0 0	5	
ny, Owen	April 1836	House, yard, and garden.	Mail-coach-road		20 0 0	5	
nn, Edward	June 1839	House and yard	Mail-coach-road		8 0 0	..	
nn, James	January 1840	House	Mail-coach-road		10 0 0	..	In rate-book, O'Flynn.
an, James	October 1839	Cabin and land	Caltragh	10 0 0	24 0 0	..	
egan, Thomas	October 1835	Cabin and land	Caltragh	10 3 0	28 0 0	..	
fney, Michael	October 1839	House and yard	Market-street		35 0 0	35	
aghty, Edward	January 1840	House and yard	Market-street		10 0 0	10	
lon, Michael	April 1838	House and yard	High-street		20 0 0	20	
ffin, Thomas	April 1839	House and yard	High-street		20 0 0	20	
l, Daniel	October 1840	House and yard	High-street		9 0 0	10	
llagher, James	January 1840	House and yard	High-street		24 0 0	25	
nnon, Patrick	April 1839	House and yard	Pound-street		44 0 0	42	
llagher, Thomas	October 1836	House and yard	Pound-street		10 0 0	10	
llagher, Felix	July 1838	House and yard	Pound-street		14 0 0	15	
rman, Richard	June 1839	House and yard	Ratcliffe-street		14 0 0	15	
rman, Jerome	June 1837	House and yard	Ratcliffe-street		8 0 0	9	
llagher, Patrick	January 1839	House and yard	Castle-street		19 0 0	24	
gan, James	October 1839	House and yard	Knox-street		11 0 0	15	
nly, Peter	October 1838	House and yard	Knox-street		6 0 0	8	Rent 12*l.*
olin, Daniel	June 1839	House ahd yard	Knox-street		11 0 0	15	
llagher, James	October 1832	House and yard	Knox-street		10 0 0	12	
thridge, Edward	April 1840	House and yard	Knox-street		20 0 0	25	
olin, Michael	October 1839	House and yard	Knox-street		11 0 0	14	
olin, Michael	,,	House and yard	Knox-street		20 0 0	25	
gan, Roger	October 1832	House and yard	Old Bridge-street		10 0 0	12	
evatt, James	October 1836	House and yard	New Bridge-street		11 0 0	15	
llagher, Patrick	March 1837	House and yard	Gore-street		6 0 0	7	
ldsmith, Mathew	April 1840	House and yard	Holborn		7 0 0	9	
llon, Patrick	June 1837	House and yard	Holborn		4 0 0	6	
llon, James	January 1838	House and yard	Holborn		4 0 0	..	
lmor, Humphrey	March 1837	House and yard	John-street		2 0 0	..	
raghty, Martin	June 1840	House and yard	George's-street		14 0 0	12	
lmore, James	October 1839	House and yard	Love-lane		3 0 0	..	
llagher, James	January 1838	Cabin	Church-lane		5 0 0	..	
llagher, Michael	June 1840	House and yard	Church-lane		3 0 0	..	
bson, John	January 1839	House and yard	Wastegarden-lane		12 0 0	5	
nnon, John	January 1837	House	Mail-coach-road		4 0 0	..	Valuator states that Gannon has also land within the borough.
ay, John	January 1840	House and yard	Mail-coach-road		4 0 0	10	
lgan, James	October 1836	House and yard	Mail-coach-road		7 0 0	..	
llon, Thomas	October 1839	House and yard	Mail-coach-road		3 0 0	..	
rrell, Anthony	October 1840	Cabin and land	Caltragh	10 0 0	24 0 0	..	
lgan, Edward	January 1834	2 cabins and land	Rnappaghbeg	6 0 0	15 0 0	..	
iffith, Henry	October 1835	House, garden, and land.	Ballytirnan	9 2 0	70 0 0	70	
lmore, Samuel	June 1834	House, offices, and land.	Ballydoogan	3 1 0	18 0 0	12	
oare, John	April 1839	House and yard	Market-street		9 0 0	9	
enry, John	June 1834	Houss and yard	High-street		33 0 0	30	
unt, Dominick	October 1839	House and yard	High-street		12 0 0	12	
art, John	June 1840	House and yard	High-street		34 0 0	17	
enry, Dominick	January 1840	House and yard	Pound-street		25 0 0	30	

Rent and Valuation of £10 Borough Electors (registered 1832 to 1840)—*continued.*

BOROUGH of SLIGO. Marked thus * registered in 1832, and not since re-registered. SLIGO UNION

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter Registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Town Applotments.	Observations.
Hargadon, Thomas	October 1839	House and yard	Pound-street		8 0 0	8	
Henry, Bartholomew	June 1839	House and yard	Pound-street		8 0 0	8	
Henry, James	October 1839	House, yard, and stores.	Ratcliffe-street		30 0 0	30	
Harrison, William	October 1840	House and yard	Ratcliffe-street		14 0 0	15	
Henessy, Patrick	January 1838	House and yard	Ratcliffe-street		6 0 0	7	
Hudson, Ormsby	October 1839	House and yard	Castle-street		27 0 0	30	
Heally, Christopher	January 1838	House and yard	Castle-street		12 0 0	16	
Hart, Peter	January 1836	House and yard	Knox-street		13 0 0	18	Rent 18*l.* 10*s.*
Henry, James	January 1835	House and yard	Knox-street		20 0 0	20	
Harcourt, William	October 1833	House and yard	Knox-street		12 0 0	11	
Hunter, George	January 1839	House and yard	Bridgefoot-street		7 0 0	..	
Hetherington, James	June 1840	House and yard	Bridgefoot-street		11 0 0	..	
Homan, Travers	October 1833	House and yard	Wine-street		35 0 0	35	
Hughey, Robert	October 1839	House and yard	New Bridge-street		3 0 0	6	
Haylett, Robert	April 1839	House and yard	Gore-street		4 0 0	5	
Hume, Andrew	October 1839	House and garden	Gore-street		50 0 0	60	
Hart, John	June 1835	House and yard	Stephen-street		8 0 0	10	
Haslam, William	October 1839	House and yard	Holborn-street		12 0 0	12	
Hudson, Thomas	October 1836	House and yard	Wine-street		10 0 0	12	
Hopper, Martin	October 1840	House, yard, and store.	Holborn-street		15 0 0	10	
Horkon, Thomas	April 1839	House	Thomas-street		7 0 0	7	
Hughes, Michael	October 1839	House and yard	Thomas-street		5 0 0	7	
Hunt, William	April 1835	House and yard	John-street		7 0 0	9	
Holmes, Robert	June 1839	Yard and backhouse	John-street		24 0 0	30	
Hudson, William	October 1838	House and yard	Old Market-street		30 0 0	18	
Hudson, Thomas	October 1839	House and yard	Quay-street		30 0 0	15	Stated to have been nished when valued t town applotment.
*Heron, James	October 1832	House and yard	Union-street		15 0 0	15	
Higgins, James	October 1839	House and yard	Mail-coach-road		9 0 0	10	
Hart, Peter	,,	House and yard	Mail-coach-road		5 0 0	..	
Hannan, Bryan	January 1840	House and yard	Mail-coach-road		9 0 0	8	
Henry, John	October 1839	House	James-street		3 0 0	..	
Hudson, James	June 1840	House	Barrack-park, or Duck-street.		8 0 0	8	
Hamilton, William	January 1836	House and yard	Union-place		20 0 0	20	
Hargadon, Patrick	June 1835	Cabin and ground	Cornagee	4 0 0	7 0 0	..	
*Hargadon, John	October 1832	Cabin and ground	Cornagee	1 0 0	2 0 0	..	
*Heally, Brian	,,	Cabin and ground	Cornagee	1 3 0	2 0 0	..	
Hunter, Robert	October 1839	Cabin and ground	Ballincar	2 0 0	3 0 0	..	Valuator states that occupies other lands the borough.
Johnston, James	October 1835	House and yard	Castle-street		22 0 0	30	
Irwin, Henry	October 1839	House	Knox-street		17 0 0	22	
Irwin, Jones	April 1839	House and yard	Gore-street		15 0 0	15	
Jacques, Thomas	October 1839	House and yard	Holborn-street		10 0 0	9	
Jordan, James	April 1839	House and yard	Quay-street		8 0 0	8	
Irwin, John	June 1839	House and yard	Wastegarden-lane		6 0 0	..	
Irwin, John	October 1840	House and yard	Mail-coach-road		4 0 0	8	
Jordan, Martin	October 1836	Cabin and land	Caltragh	5 0 0	13 0 0	..	
Kaveny, Francis	October 1838	House and yard	Market-street		6 0 0	6	
Kilbride, Michael	April 1839	House and yard	High-street		12 0 0	11	
*Kernigan, Thomas	October 1832	House and yard	High-street		80 0 0	80	
Killalea, John	October 1839	House and yard	Pound-street		35 0 0	19	
Kilcullen, Dominick	June 1839	House and yard	Pound-street		12 0 0	12	
Kerins, Peter	October 1838	House and yard	Pound-street		10 0 0	..	
Kelly, Michael	June 1839	House and yard	Pound-street		20 0 0	22	
Kelly, Patrick	January 1836	House and yard	Ratcliffe-street		14 0 0	15	
Kane, Patrick	April 1835	House and yard	Castle-street		6 0 0	7	
Kelly, Edward	October 1839	House and yard	Knox-street		130 0 0	140	
Knott, Edward	April 1840	House and yard	Wine-street		27 0 0	35	
Kelly, Hugh	,,	House and yard	Holborn-street		10 0 0	12	
Kilfeather, Thomas	April 1835	House and yard	Holborn-street		4 0 0	..	
Kers, George	October 1836	House and yard	Holborn-street		6 0 0	7	
Kilmartin, James	April 1833	House and yard	Holborn-street		4 0 0	..	
Keighron, John	April 1840	House and yard	Thomas-street		20 0 0	40	2 tenements.
Kenny, James	January 1837	House and yard	Old Market-street		17 0 0	13	
Kenny, Philip	January 1840	House	Mail-coach-road		4 0 0	..	
Kilmartin, Patrick	April 1838	House and yard	Mail-coach-road		4 0 0	5	
Keenan, Patrick	January 1835	House, yard, & garden	Mail-coach-road		9 0 0	8	
Kilbride, Martin	October 1839	House and yard	Mail-coach-road		14 0 0	..	
Kivlan, Michael	October 1833	House and yard	Bridgefoot-street		7 0 0	8	In rate-book, Kivlah
Kemmitt, Lawrence	January 1840	2 cabins and land	Abbey-quarter, South	3 0 0	8 0 0	..	
Kilcullen, Thomas	January 1837	Cabin and land	Cornagee	4 0 0	7 0 0	..	
Kerr, Patrick	April 1840	House, garden, & land	Ballytirnan	3 0 35	5 0 0	..	
Kerr, James	April 1834	House, garden, & land	Ballytirnan	8 0 0	10 0 0	..	
Lyons, Henry	April 1839	House and yard	Market-street		40 0 0	40	
Loughhead, John	October 1839	House and yard	High-street		16 0 0	15	
Little, Thomas	October 1837	House and yard	High-street		15 0 0	40	
*Leighton, Hugh	October 1832	Yard and outhouse	Quay-street		4 0 0	12	Valuator states that L has other property borough in his occu
Levin, Michael	June 1834	House and yard	Mail-coach-road		12 0 0	5	
Levin, Bartholomew	January 1837	House and yard	Mail-coach-road		9 0 0	..	
Loughlen, Bartholomew	October 1839	House	Mail-coach-road		12 0 0	..	
Lynch, John	October 1834	Cabin and ground	Cornagee	6 2 0	12 0 0	..	
Loughlen, Thomas	,,	Cabin and ground	Cornagee	9 3 0	18 0 0	..	
M'Loughlin, Patrick	October 1839	House and yard	Market-street		40 0 0	45	
M'Gloin, Francis	,,	House and yard	Market-street		30 0 0	30	
M'Leer, James	January 1840	House and yard	Market-street		25 0 0	30	
Monaghan, John	October 1837	House and yard	Pound-street		8 0 0	8	
Monaghan, Michael	January 1840	House and yard	Pound-street		12 0 0	12	
M'Cormick, Michael	October 1840	House and yard	Pound-street		12 0 0	13	
M'Donogh, Matt.	June 1839	House and yard	Pound-street		9 0 0	9	
M'Manus, Peter	July 1838	House and yard	Pound-street		12 0 0	13	
Millmoe, Michael	October 1840	House and yard	Pound-street		10 0 0	13	

Rent and Valuation of £10 Borough Electors, (registered 1832 to 1840,)—*continued.*

BOROUGH of SLIGO. Marked thus * registered in 1832, and not since re-registered. SLIGO UNION.

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Jackie, John	October 1832	House and yard	Pound-street		10 0 0	10	
Jadden, Martin	,,	Brewery and Dwelling-house.	Ratcliffe-street		160 0 0	170	
J'Donogh, Patrick	,,	House and yard	Ratcliffe-street		20 0 0	17	
J'Ternan, Laurence	June 1839	House and yard	Castle-street		14 0 0	19	
J'Garrahy, Patrick	October 1839	House and yard	Castle-street		14 0 0	10	In rate book, M'Garraghan.
Jadden, John	October 1840	House and yard	Castle-street		18 0 0	22	
Jolyneaux, William	October 1832	House and yard	Castle-street		36 0 0	40	
Jartin, Abraham	October 1839	Flour-store	Knox-street		20 0 0	12	
J'Rim, Robert	,,	House and yard	Knox-street		17 0 0	22	
Jostyn, Thomas	January 1834	House and yard	Wine-street		35 0 0	35	
J'Niff, John	July 1838	House and yard	New Bridge-street		6 0 0	7	
Jaxwell, Robert	October 1839	House and yard	Gore-street		8 0 0	10	
Jostyn, Thomas	,,	House and garden	Gore-street		20 0 0	22	
Jason, Joshua	October 1832	House and garden	Gore-street		27 0 0	35	
J'Gowan, Thomas	,,	House and yard	Corner of Stephen-street.		25 0 0	25	
J'Coy, John	January 1840	House and yard	Holborn-street		5 0 0	6	
J'Coy, Matt.	January 1838	House and yard	Holborn-street		5 0 0	6	
J'Cran, Thomas	,,	House and yard	Holborn-street		4 0 0	..	
J'Gowan, Thomas	July 1838	House	Holborn-street		6 0 0	8	
Jurphy, Patrick	June 1835	House, yard, & store	John-street		24 0 0	27	
Jiller, Henry	June 1837	Engine and sexton's house.	John-street		8 0 0	5	
Jotherwell, John	June 1833	House and yard	Old Market-street		13 0 0	18	
J'Guire, Whitm.	January 1838	House and yard	Old Market-street		6 0 0	6	
J'Gowan, Henry	October 1835	House and yard	Old Market-street		10 0 0	9	
Jurray, Nicholson	April 1834	House and yard	Old Market-street		8 0 0	8	In rate-book, Nicholas.
Jiddleton, John	January 1836	Workhouse	Quay-street		8 0 0	8	
J'Niff, Peter	June 1839	House and yard	Quay-street		7 0 0	7	
J'Kee, John	June 1840	House and yard	Quay-street		9 0 0	..	
Jiddleton, Thomas	April 1834	House and yard	Quay-street		10 0 0	12	
J'Carrick, James	October 1832	House and yard	Quay-street		15 0 0	19	
J'Gowan, Andrew	January 1839	House and yard	Mail-coach-road		9 0 0	5	
J'Donogh, Patrick	October 1839	House and yard	Mail-coach-road		8 0 0	..	
Julrenan, Thomas	April 1840	House and yard	Mail-coach-road		20 0 0	..	
Jullin, William	October 1832	Cabin and yard	King-street		2 0 0	..	
Jullen, Owen	January 1840	Cabin and land	Rasheen	10 0 0	40 0 0	..	
J'Keon, Michael	,,	Cabin and land	Rasheen	6 0 0	20 0 0	..	
Jahon, James	April 1840	House and land	Ballyternan	8 0 0	22 0 0	..	
Jartin, Charles	June 1840	House and land	Finisklin	3 0 0	20 0 0	10	
Jonds, Moses	June 1839	House and yard	Ratcliff-street		30 0 0	30	
J'Cready, James	October 1839	House and yard	Ratcliff-street		14 0 0	14	
J'Bride, Robert	,,	House, yard, and stables.	Linenhall-street		50 0 0	65	
Joran, Michael	,,	House	Thomas-street		7 0 0	7	
J'Murray, Hugh	April 1834	House and yard	Thomas-street		6 0 0	5	
Jostyn, George	June 1839	House and yard	Union-street		10 0 0	10	
Jeredyth, John	January 1839	House, yard, and large garden.	Charles-street and Lungy.		60 0 0	60	
Jeary John	October 1836	House and yard	Ratcliff-street		40 0 0	50	
Jewcomen, John	April 1836	House and yard	Ratcliff-street		8 0 0	9	
J'Donnell, James	October 1839	House and yard	High-street		40 0 0	37	
J'Neil, George	June 1834	House and yard	High-street		24 0 0	17	
J'Connor, Charles	January 1834	House and yard	High-street		10 0 0	10	
J'Dowd, Patrick	October 1839	House and yard	High-street		18 0 0	16	
J'Dowd, Patrick	,,	House and yard	Pound-street		12 0 0	..	
J'Rorke, G.	January 1833	House and yard	Castle-street		17 0 0	19	
J'Rorke, Patrick	January 1835	House and yard	Gore-street		8 0 0	9	
J'Connor, Henry	April 1835	House, yard, & offices	Wine-street		70 0 0	80	
J'Connor, Peter	January 1835	House and yard	Old Market-street		53 0 0	75	
J'Neil, Francis	October 1839	House and yard	Jail-street		5 0 0	5	
J'Beirn, James	April 1839	House and yard	Mail-coach-road		9 0 0	..	
J'Connor, Thomas	October 1839	House	Mail-coach-road		10 0 0	..	
J'Hara, John	January 1833	Cabin and land	Cornagee	5 1 0	10 0 0	..	
J'Gara, John	July 1839	Cabin and land	Knocknaganny	0 2 0	2 0 0	..	
Parke, Collis	October 1832	House and yard	Knox-street		22 0 0	29	
Patrickson, William	April 1840	House and yard	Wine-street		35 0 0	35	
Pyne, Patrick	June 1834	House and yard	Wine-street		7 0 0	5	
Phair, Joseph	June 1840	House and yard	New Bridge-street		7 0 0	9	
Phibbs, Matt.	October 1838	House and yard	Stephen-street		40 0 0	..	
Phibbs, Harloe	,,	House and yard	Stephen-street		30 0 0	45	
Phibbs, Griffith	July 1838	House and yard	Old Market-street		14 0 0	14	
Patterson, Edward	October 1836	House and yard	Church-lane		30 0 0	..	
Phibbs, Rutledge	January 1840	House and yard	George's-street		25 0 0	15	
Phibbs, Burton	April 1840	House and yard	Charles-street		4 0 0	15	
Powell, Isaac	January 1839	House and yard	Charles-street		14 0 0	..	
Parke, Major Charles	October 1836	House, offices, & land	Rathedmond	8 0 0	45 0 0	..	
Quill, J. Fitzgerald	October 1832	House and yard	Quay-street		30 0 0	30	
Rudham, Thomas	January 1838	House and yard	Market-street		8 0 0	8	
Roony, James	October 1836	House and yard	High-street		12 0 0	13	
Roony, Patrick	October 1840	House and yard	Pound-street		20 0 0	16	
Roony, Hugh	October 1836	House and yard	Pound-street		30 0 0	18	
Reed, John	April 1835	House and factory	Linenhall-street		35 0 0	35	
Robinson, William	June 1835	House and yard	Castle-street		15 0 0	20	
Robinson, John	October 1839	House and yard	Castle-street		7 0 0	10	
Robinson, George	January 1840	House and yard	Knox-street		6 0 0	..	Rent 9*l.*
Roony, Thomas	January 1836	House and yard	Knox-street		15 0 0	13	Rent 18*l.*
Rochford, Edward	January 1840	House and yard	Knox-street		15 0 0	19	Rent 25*l.*
Robinson, Roger	March 1837	House and garden	Gore-street		20 0 0	27	
Roony, Patrick	October 1839	House and yard	Gore-street		4 0 0	5	
Richardson, William	,,	House	Quay-street		9 0 0	12	

Rent and Valuation of £10 Borough Electors, (registered 1832 to 1840,)—*concluded.*

BOROUGH of SLIGO. Marked thus * registered in 1832, and not since re-registered. SLIGO UNION.

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				A. R. P.	£. s. d.		
Ramsay, Robert	June 1834	House and yard	Knox-street		150 0 0	170	
Rowe, Ralph	January 1836	House and yard	Stephen-street		20 0 0	25	
Redy, Daniel	July 1838	House	Thomas-street		5 0 0	..	
Rutledge, James	October 1840	Cabin and ground	Knocknaganny	3 2 0	9 0 0	..	
Smith, Barton	June 1840	House	Bridgefoot-street		20 0 0	24	
Somers, M.	October 1837	House	Bridgefoot-street		7 0 0	..	
Sleator, Thomas	April 1840	House	Bridgefoot-street		19 0 0	24	
Scanlon, John	,,	House	Thomas-street		4 0 0	7	
Sheil, Matthew	June 1840	House and yard	High-street		5 0 0	..	
Shannon, John	June 1839	House and yard	Pound-street		10 0 0	10	
Shaw, William	June 1833	House and yard	Pound-street		10 0 0	6	
Sidley, Anthony	July 1838	House and yard	Ratcliffe-street		23 0 0	25	
Smith, William	October 1839	House and yard	Ratcliffe-street		14 0 0	15	
Sherlock, R.	,,	House and yard	Linenhall-street		20 0 0	20	
Sords, Francis	June 1836	House and yard	Castle-street		6 0 0	6	
Sadler, William	October 1837	House and yard	Castle-street		7 0 0	9	
Stewart, Henry	April 1834	House and yard	Castle-street		6 0 0	7	
Smith, Richard	July 1838	House and yard	Knox-street		40 0 0	47	
Stephens, Thomas	October 1839	House and yard	Holborn-street		6 0 0	7	
Supple, William	June 1839	House and yard	John-street		8 0 0	10	
Stewart, Andrew	October 1839	House, yard, and garden.	Lungy		20 0 0	25	
Sleator, H.	October 1833	House and yard	Ratcliff-street		14 0 0	14	
*Streete, John	October 1832	House and yard	Ratcliff-street		28 0 0	28	
*Shuttleworth, Peter	,,	Cabin and ground	Finisklin	0 1 0	12 0 0	15	
*Tempany, Miles	,,	House and yard	High-street		90 0 0	..	
Tighe, James	January 1840	House and yard	High-street		25 0 0	20	
*Tees, John	October 1832	House and yard	Gore-street		4 0 0	5	
Ternan, C.	January 1835	House and yard	Castle-street		7 0 0	9	
Toney, Pat.	October 1839	House and yard	Mail-coach-road		14 0 0	6	
*Tucker, Hugh	October 1832	House and yard	Stephen-street		10 0 0	12	
Tucker, James	June 1835	House and yard	Ratcliff-street		30 0 0	30	
Tighe, Thomas	April 1835	House and yard	Lower Knox-street		10 0 0	..	
Travers, John	January 1835	House and yard	Chapel-lane		6 0 0	..	
Townsend, James	October 1839	House and yard	Stephen-street		30 0 0	30	
Taylor, James	,,	House and land	Caltragh	11 0 0	30 0 0	..	
Verdon, Edward	April 1839	House and yard	Ratcliff-street		30 0 0	30	
Vernon, William	January 1834	House, offices, and land.	Finisklin		60 0 0	25	
Walsh, John	June 1839	House and yard	Market-street		15 0 0	15	
Watts, Henry	January 1836	House and yard	High-street		10 0 0	10	
White, William	January 1838	House and yard	High-street		15 0 0	14	
Walker, Andrew	October 1839	House and yard	High-street		60 0 0	..	
Ward, Mat.	October 1836	House and yard	Pound-street		12 0 0	16	
Williams, James	October 1839	House and yard	Pound-street		12 0 0	12	
White, William	January 1840	House and yard	Pound-street		10 0 0	10	
Whittaker, George	October 1839	House and yard	Castle-street		22 0 0	30	
Whittaker, Robert	April 1838	House and yard	Castle-street		10 0 0	13	
Wallace, Robert	April 1834	House and yard	Holborn-street		10 0 0	13	
Walker, James	October 1835	House and yard	John-street		12 0 0	..	Not entered in town apportionment.
Winterscale, James	October 1839	House and yard	John-street		20 0 0	20	
Wallace, Edward	October 1835	House and yard	Old Market-street		6 0 0	6	
*Walsh, Pat.	October 1832	House, yard, and ground.	Quay-street		20 0 0	26	
Walsh, Andrew	June 1840	House and yard	Union-street		4 0 0	12	
Wynne, Pat.	October 1838	House and yard	Jail-street		9 0 0	9	
Williams, William	June 1837	House and yard	Church-lane		3 0 0	..	
Wood, R. H.	October 1837	House and yard	Ratcliff-street		20 0 0	28	
Wallace, James	April 1834	House and yard	Ratcliff-street		25 0 0	27	
West, Thomas	,,	House, garden, and land.	Ballytirnan	7 2 0	16 0 0	..	Not entered.
Wallace, Bart.	October 1839	Cabin and land	Abbey-quar., South	3 0 0	6 0 0	..	
Young, Edward	,,	House and yard	Mail-coach-road		6 0 0	..	
Young, Thomas	January 1839	House and yard	Ratcliff-street		8 0 0	8	

RENT and VALUATION of £10 COUNTY ELECTORS, (registered 1832 to 1840,) so far as ascertained.

COUNTY SLIGO. Marked thus * registered in 1832, and not since re-registered. SLIGO UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter Registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
Leyny.	Tighe, Thomas	March 1838	Cabin and land	Tubbercurry	5 1 0	6 5 5	. .	By a Judge on appeal, two holdings, valued in rate-book, £4 and £2. 5*s*.
	Neal, John	October 1837	Ditto	Tubbercurry	8 0 0	9 10 0	. .	Two holdings, £6 and £3. 10*s*.
	*Brenan, Matthew	October 1832	House and land	Tubbercurry	1 1 0	2 10 0	. .	
	*Walker, John	,,	Cabin and land	Tubbercurry	5 0 0	8 10 0	. .	Two holdings, £5 and £3. 10*s*.
	*Beatty, Charles	,,	House, land, and pound.	Tubbercurry	. .	7 0 0	. .	He is landlord of several cabins.
	*M'Loghlin, P.	,,	Cabin and plot	Tubbercurry	1 3 0	7 5 0	. .	Two holdings, £6 and £1. 5*s*.
	Golden, Richard	June 1840	Cabin and land	Rathscanlon	26 0 0	17 10 0	. .	
	Gallagher, Michael	March 1839	Ditto	Carrowntubber	11 2 0	9 0 0	. .	Also landlord of two cabins, value 10*s*.
	Gallagher, Michael	,,	Ditto	Carrowntubber	1 3 0	5 5 0	. .	By a Judge on appeal, two holdings, £4 and £1. 5*s*.
	Gallagher, Matthew	,,	Ditto	Carrowntubber	10 2 0	10 0 0	. .	
	Higgins, Patrick	,,	Ditto	Carrowntubber	9 2 0	8 0 0	. .	
	Higgins, Martin	,,	Ditto	Carrowntubber	9 2 0	8 0 0	. .	By a Judge on appeal.
	Marren, Francis	,,	Ditto	Carrowntubber	12 0 0	9 0 0	. .	Landlord of two cabins, value £2. 5*s*.
	M'Gloin, James	June 1839	Ditto	Carrowntubber	11 1 0	10 0 0	. .	
	Durkan, John	March 1839	Ditto	Carrowntubber	13 1 0	8 0 0	. .	On appeal.
	*M'Glone, James	October 1832	Ditto	Carrowntubber	11 1 0	10 0 0	. .	
	Conolly, John	January 1839	Ditto	Carrowntubber	21 0 0	14 0 0	. .	
	Cooke, Mark	March 1836	House, offices, & land.	Carrowntubber	6 2 0	14 0 0	. .	
	*Burke, John	October 1832	Ditto	Carrowntubber	5 1 0	10 0 0	. .	Landlord of a cabin and plot, valued at £4.
	M'Loghlin, Thomas	June 1838	Cabin and plot	Carrowntubber	0 2 0	3 0 0	. .	
	*Mullarky, John	October 1832	Cabin and land	Carrowntubber	5 1 0	10 0 0	. .	
	Morrison, James	March 1839	Ditto	Carrowreagh	40 0 0	26 5 0	. .	
	Morrison, James, jun.	,,	Ditto	Carrowreagh	31 0 0	20 15 0	. .	
	Morrison, Hugh	,,	Ditto	Carrowreagh	33 0 0	22 0 0	. .	
	Brenan, Cormick	July 1839	Ditto	Carrowreagh	10 0 0	7 0 0	. .	On appeal.
	Irwin, James	October 1836	Ditto	Carrowreagh	48 0 0	33 0 0	. .	
	*Kilmartin, Patrick	October 1832	Ditto	Carrowreagh	13 0 0	8 15 0	. .	
	*Kilmartin, Terry	,,	Ditto	Carrowreagh	13 0 0	8 15 0	. .	
	*Allingham, George	,,	Ditto	Magheramore	65 0 0	58 0 0	. .	
	Williams, James	June 1839	Ditto	Tubbertelly	22 0 0	14 0 0	. .	
	Williams, David	,,	Ditto	Tubbertelly	23 0 0	15 0 0	. .	
	Williams, George	,,	Ditto	Tubbertelly	22 0 0	14 0 0	. .	
	Allen, Abraham	December 1839	Ditto	Tubbertelly	22 0 0	14 0 0	. .	
	Allen, Charles	December 1836	Ditto	Tubbertelly	16 0 0	10 0 0	. .	
	Wynne, Patrick	March 1837	Ditto	Carrownagh	39 0 0	24 0 0	. .	By a Judge on appeal.
	*Golden, James	October 1832	Ditto	Balliara	58 3 0	46 0 0	. .	
	Wynne, Dominick	October 1836	Ditto	Carrane	30 0 0	22 0 0	. .	
	*Burke, James	October 1832	Ditto	Clooneraher	8 2 0	8 0 0	. .	
	Martin, Edward	June 1840	Ditto	Gortadrassy	65 0 0	53 0 0	28 12 10	Lease made in 1784.
	Roberts, M'Kim	December 1837	Ditto	Cunghill	19 0 0	13 0 0	. .	
	*Foy, Michael	October 1832	Ditto	Cunghill	14 0 0	12 0 0	. .	
	Philips, Patrick	October 1836	Ditto	Mullinabreena	56 0 0	45 5 0	. .	
	Quigly, Daniel	October 1840	Houses and land	Rathnarrow	14 3 0	10 0 0	. .	
	Armstrong, James	October 1840	Cabin and land	Rathosy	23 0 0	13 0 0	. .	
	Middleton, Robert	,,	Ditto	Rathosy	16 1 0	10 0 0	. .	
	M'Loughlin, Terence	June 1840	Ditto	Rathosy	7 2 0	6 15 0	. .	
	O'Hara, Roger	October 1839	Ditto	Sniveness	39 0 0	18 0 0	. .	
	Church, Thomas	March 1839	Ditto	Sniveness	12 0 0	8 0 0	. .	
	Allen, James	December 1840	Ditto	Carragh	22 3 0	19 10 0	. .	
	*Henry, John	October 1832	Ditto	Knockatalane	31 3 0	20 0 0	. .	
	Henry, Patrick	December 1839	Ditto	Knockatalane	14 3 0	13 0 0	. .	
	*Davis, William	October 1832	Ditto	Carrownacligh	6 2 0	6 0 0	. .	
	Smith, James	December 1836	Cabin and garden	Coolaney	3 3 0	6 0 0	. .	
	Kerrigan, John	October 1840	Cabin and land	Coolaney	13 0 0	18 0 0	. .	
	M'Kim, Joseph	October 1836	Land	Carrowmacarrick	46 0 0	32 0 0	. .	
	Middleton, John	October 1839	A bog	Carrowmacarrick	. .	. .	. .	So in Rate-book.
	Lilly, James	December 1836	Cabin and land	Rathmore	121 2 0	100 0 0	. .	
	Macky, Nicholas	March 1839	Ditto	Ranaghan Beg	21 0 18	12 0 0	. .	
	M'Cormick, Thomas	,,	Ditto	Ranaghan Beg	35 0 0	20 0 0	. .	
	Chambers, Moses	June 1838	Ditto	Rathgran	39 0 0	19 0 0	. .	
	Graham, Charles	March 1839	Ditto	Rathgran	26 0 0	13 0 0	. .	
	Lee, John	June 1837	Ditto	Carrowcloneen	41 0 0	30 0 0	. .	
	Campbell, M.	December 1836	Ditto	Killoran	90 1 0	56 0 0	. .	
	*M'Gannan, M.	October 1832	Ditto	Dynode	8 1 0	5 0 0	. .	
	*Gouldrick, Edward	,,	House and land	Sessua	11 2 0	9 0 0	. .	
	*Meredith, Richard	,,	Ditto	Sessua	24 3 0	15 0 0	. .	
	*M'Kenzie, Alexander	,,	Ditto	Tullyvilla	26 0 0	20 0 0	. .	
	Lang, John	December 1839	Ditto	Tullyvilla	23 2 0	17 10 0	. .	
	Park, John	,,	Ditto	Derreens	21 0 0	17 0 0	. .	
	Brady, Luke	December 1836	Ditto	Leitrim	19 1 0	25 16 0	. .	
	Brady, Thomas	,,	Ditto	Leitrim	42 0 0	29 0 0	. .	
	Connor, Luke	March 1837	Ditto	Pullagh	14 1 0	14 0 0	. .	
	Golden, William	March 1840	Ditto	Carrowmurray	32 0 0	25 0 0	. .	
	*Martin, Henry	October 1832	Ditto	Cloondettrara	10 3 0	13 0 0	. .	
	M'Neece, Ferguson	March 1840	Cabin and land	Lugawarry	11 2 0	9 0 0	. .	
	Mitchell, Thomas	June 1839	Ditto	Lugawarry	16 1 0	14 0 0	. .	
	Mitchell, Richard	March 1838	Ditto	Mullinashee	27 0 0	20 0 0	. .	
	Mitchell, John	June 1839	Ditto	Mullinashee	9 1 0	7 10 0	. .	
	*Black, John	October 1832	Ditto	Larkhill	32 2 0	22 0 0	. .	
	Benson, James	June 1839	House, mill, and land.	Knockmuldowny	3 1 0	8 0 0	. .	
	Mitchell, John	October 1836	Mill	Knockmuldowny	. .	8 0 0	. .	Two holdings £4, and half mill £4.
	*Simpson, George	October 1832	House	Knockmuldowny	. .	12 0 0	. .	
	Young, John	December 1836	House, store, and land.	Ballisodare	12 0 0	25 0 0	. .	

Rent and Valuation of £10 County Electors, (registered 1832 to 1840,)—*continued.*

COUNTY SLIGO. Marked thus * registered in 1832, and not since re-registered. SLIGO UNION

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter Registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A.	R.	P.	Net Annual Value as in Rate Book £.	s.	d.	Rent £.	s.	d.	Observations.
LEYNY.	Clifford, William	October 1837	Cabin and land	Knockacullen	17	2	0	13	15	0				
	Ferguson, George	December 1836	Ditto	Knockacullen	9	3	0	7	10	0				
	Ferguson, Ed.	March 1839	Ditto	Knockacullen	19	0	0	15	0	0				
TIRERAGH.	*Gilgan, James	October 1832	House and land	Corkaghbeg	16	1	0	13	0	0				J. Foley holds from Gilgan 13 acres, v at £10.
	*Gilgan, Hugh	,,	Ditto	Corkaghbeg	3	1	0	3	0	0				
			Ditto											
	Smith, Robert	April 1840	Ditto	Corkamore	14	0	0	20	0	0				
	*Coony, Daniel	October 1832	Ditto	Corkamore	10	2	0	13	0	0				
	*Diamond, John	,,	Ditto	Corkamore	14	0	0	20	0	0				
	*Gilmartin, Denis	,,	Ditto	Corkamore	3	2	0	4	10	0				
	Cassidy, Patrick	April 1840	Ditto	Ardgirna	10	0	0	10	10	0				
	Shaw, Robert	October 1839	Ditto	Grangemore	35	0	0	34	0	0				
	Shaw, Thomas	March 1837	Ditto	Grangemore	44	0	0	33	0	0				
	M'Kim, Thomas	June 1839	Ditto	Grangemore	100	0	0	90	0	0				
	Foster, David	March 1837	Ditto	Drimnagoole	25	0	0	16	0	0				
	Young, James	October 1836	Ditto	Drimnagoole	80	0	0	45	0	0				
	*Higgins, Samuel	October 1832	Ditto	Farnaharpy	33	3	0	20	0	0				
	Mahon, Bryan	June 1840	Ditto	Leekfield	31	1	0	25	0	0				
	Higgins, Michael	October 1839	Ditto	Farnaharpy	33	3	0	20	0	0				
	Boyd, James	,,	Ditto	Ardabrone	43	0	0	25	0	0				
	Graham, William	April 1834	Ditto	Ardabrone	20	1	0	18	0	0				
	O'Donnell, John	October 1839	Ditto	Feenure	32	1	0	25	0	0				
	Beatty, John	June 1839	Ditto	Loughbane	17	0	0	21	15	0				
	Chambers, James	January 1839	Ditto	Lugbane	4	2	0	5	15	0				
	*Burns, James	October 1832	Ditto	Altenelvick	34	0	0	42	10	0				
	*Haran, Denis	,,	Ditto	Curseeagh	16	2	0	17	0	0				
	*Haran, Patrick	,,	Ditto	Curseeagh	16	2	0	17	0	0				
	*Nalis, Michael	,,	Ditto	Cloonagh	7	2	0	7	10	0				
	*Dowdican, Peter	,,	Ditto	Carrowkilpatrick	9	2	0	12	0	0				
	Clarke, Thomas	October 1840	Ditto	Carrowmorris	11	0	0	14	10	0				
	*Clarke, Patrick	October 1832	Ditto	Carrowmorris	3	1	0	4	0	0				
	*Kilcool, James	,,	Ditto	Carrowmorris	8	0	0	10	0	0				
	*Nary, Matthew	,,	Ditto	Carrowconnor	8	2	0	11	0	0				
	Beatty, Garrett	June 1839	Ditto	Ballinleg	22	0	0	25	10	0				
	Scanlon, Daniel	April 1840	Ditto	Spring Garden	84	1	0	50	0	0				
	Scanlon, Hugh	,,	Ditto	Spring Garden	32	2	0	20	0	0				
	*Church, Thomas	October 1832	Ditto	Spring Garden	5	2	0	4	0	0				
	*Mullowney, Daniel	,,	Ditto	Spring Garden	29	0	25	16	0	0				
	*Hugh, James	,,	Ditto	Spring Garden	9	2	0	12	0	0				
CARBERRY.	Shaw, William	January 1840	Ditto	Ardtrasna	38	0	0	25	0	0	28	10	0	Rents reported by va
	Warren, George	January 1838	Ditto	Ardtrasna	27	0	0	20	0	0	23	3	0	In rate book G. W sen., G. Warren has 17A. 3R., £11. 10s.
	Wallace, James	March 1837	Ditto	Ardtrasna	22	0	0	14	0	0	14	13	0	
	Mullarkey, Anthony	January 1837	Ditto	Doonowny	47	0	0	69	0	0	68	9	3	In rate-book Widow larky.
	Siggins, Robert	October 1838	Ditto	Cloughcur	36	3	0	33	0	0	11	12	0	Rents from valuato port.
	Shaw, James	January 1840	Ditto	Kilmackannon	30	0	0	28	10	0	27	0	0	Ditto.
	Fergusson, Matthew	,,	Ditto	Kilmackannon	33	3	0	31	10	0	33	9	4	Ditto.
	*Harrison, Matthew	October 1832	Ditto	Kilmackannon	9	3	0	9	0	0	9	0	0	Ditto.
	M'Kim, William	July 1838	Cabin and land	Ballinful	21	1	0	12	0	0	11	14	4	Ditto.
	Walker, Robert	March 1837	Ditto	Ballinful	13	3	0	7	0	0	13	16	11	Ditto.
	*M'Kim, Daniel	October 1832	Ditto	Ballinful	13	1	0	8	0	0	7	15	3	Ditto.
	Walker, Philip	March 1837	Ditto	Ballinful	12	3	0	6	10	0	4	12	4	Ditto.
	Hood, Alexander	,,	Ditto	Ballinful	9	3	0	6	0	0	12	8	4	Ditto.
	Gilgan, Thomas	June 1839	House and garden	Finisklin	1	0	25	5	0	0				
	*Burke, Patrick	October 1832	Land	Finisklin	1	3	0	4	0	0				
	Hilfeather, James	March 1837	House and land	Grange, East	10	1	0	8	0	0				
	Carter, Thomas	June 1839	Ditto	Scardenmore	129	3	0	150	0	0				
	Crawford, James	,,	Ditto	Scardenmore	32	2	0	25	0	0				
	O'Connor, Daniel	March 1837	Ditto	Drinaghan	13	2	0	13	0	0				
	O'Connor, Michael	January 1837	Ditto	Drinaghan	13	2	0	13	0	0				
	Dolan, John	July 1839	Ditto	Drinaghan	23	0	0	20	0	0				By a judge on appe
	Million, William	March 1839	Ditto	Drinaghan	13	2	0	13	0	0				Ditto.
	Heally, John	April 1838	Ditto	Drinaghan	15	0	0	14	0	0				
	Heally, Patrick	March 1837	Ditto	Drinaghan	15	0	0	14	0	0				
	Heally, Phelim	April 1836	Ditto	Drinaghan	15	0	0	14	0	0				
	Hart, Patrick	January 1837	Cabin and land	Drinaghan	13	3	0	14	10	0				
	Cunningham, Michael	,,	House and land	Drinaghan	14	1	0	14	0	0				
	O'Rorke, Michael	January 1839	Cabin and land	Barnashprah	9	3	0	7	10	0				In rate-book M Rorke.
	Tighe, Owen	March 1837	Ditto	Barnashprah	11	2	0	9	0	0				
	M'Donogh, Thomas	January 1837	Land	Barnashprah	12	0	0	10	0	0				
	Parke, Robert	January 1838	House and land	Carrowbunane	8	3	0	8	0	0				
	Rooney, Patrick	April 1838	Ditto	Coney Island	11	2	0	10	10	0				
	Lytle, William	June 1839	Ditto	Ballincar	19	2	0	24	0	0				
	Lyndsey, David	October 1839	Ditto	Ballincar	35	3	0	48	0	0				
	Young, William	,,	Ditto	Ballincar	29	1	0	36	0	0				
	M'Kim, Philip	January 1838	Ditto	Ballincar	14	3	0	24	0	0				
	Jameson, William	June 1839	Cabin and land	Tully	23	1	0	23	0	0				Two holdings:—15 value £15; 8 ac rood, value £8.
	Jameson, Thomas	March 1837	Ditto	Tully	12	0	0	10	0	0				
	Kerr, Robert	June 1839	Ditto	Tully	18	3	0	20	0	0				Two holdings:—15 value £15; 3 ac roods, value £5.
	*Lynch, James	October 1832	Ditto	Tully	10	2	0	13	0	0				
	*Lyndsey, David	,,	Ditto	Tully	0	1	0	0	10	0				So in rate-book.
	Henderson, James	January 1837	Ditto	Tully	24	2	0	21	0	0				In rate-book, Widow derson.
	*Shaw, Johnston	October 1832	Ditto	Kittycooley	35	3	0	25	0	0				
	Cullen, David	October 1839	Ditto	Killsellagh	13	0	0	8	0	0				

Rent and Valuation of £10 County Electors, (registered 1832 to 1840,)—*continued.*

COUNTY SLIGO. Marked thus * registered in 1832, and not since re-registered. SLIGO UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter Registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
Carberry.	Crooks, William	October 1839	Cabin and land	Killsellagh	19 2 0	18 0 0	. .	
	*Frizell, James	October 1832	Ditto	Killsellagh	27 2 0	17 10 0	. .	
	Brown, Jos.	October 1839	Ditto	Killsellagh	20 1 0	12 10 0	. .	
	Dennison, Daniel	April 1840	Ditto	Killsellagh	24 1 0	15 0 0	. .	
	*Shaw, Jos.	October 1832	Ditto	Killsellagh	13 0 0	12 0 0	. .	
	Shaw, W. G.	June 1835	Ditto	Killsellagh	26 0 0	22 0 0	. .	
	Parke, John	October 1839	Ditto	Castlegall	48 3 0	45 0 0	. .	
	Hunter, Robert	January 1840	Ditto	Ballinvogher	13 0 0	12 0 0	. .	
	Coulter, Robert	January 1837	Ditto	Drum, East	16 1 0	15 0 0	. .	
	Shaw, Philip	June 1840	Ditto	Drum	48 3 0	50 0 0	. .	
	*Kerr, James	October 1832	Ditto	Drum	9 3 0	8 0 0	. .	
	*Cunningham, William	,,	Ditto	Drum	36 2 0	38 0 0	. .	
	Henderson, William	June 1839	Ditto	Clooneen	7 1 0	8 0 0	. .	
	Munns, Robert	,,	Ditto	Clooneen	16 1 0	10 0 0	. .	
	Munns, Robert	,,	Ditto	Lisnalurg	20 1 0	20 0 0	. .	
	Gilmartin, John	January 1840	House and land	Mount Temple, W.	23 0 0	11 10 0	. .	
	Commons, Darley	January 1837	Ditto	Mount Temple, W.	19 1 0	8 0 0	9 10 0	
	Higgins, Charles	,,	Ditto	Mount Temple, W.	16 2 0	5 0 0	6 0 0	
	O'Neal, Hugh	June 1837	Ditto	Creevykeel	23 2 0	15 0 0	17 6 2	
	Gilmartin, Hugh	March 1837	Ditto	Creevykeel	15 2 0	12 0 0	10 6 0	By a Judge on appeal.
	M'Cannon, Denis	June 1837	Ditto	Mullaghmore	11 0 0	7 0 0	. .	
	Gerephy, Martin	March 1837	Ditto	Rathfrask	9 0 0	8 0 0	. .	Ditto.
	M'Geraghy, Patrick	,,	Ditto	Rathfrask	8 0 0	7 0 0	. .	Ditto.
	M'Garaghy, Bryan	March 1839	Ditto	Rath Hugh	13 0 0	8 0 0	. .	Ditto.
	Mulligan, James	January 1837	Ditto	Rath Hugh	22 2 0	13 0 0	11 1 6	
	Gilmartin, William	March 1837	Ditto	Drumfael	16 2 0	9 0 0	. .	
	Gilmartin, Michael	,,	Ditto	Drumfael	14 0 0	7 0 0	. .	
	Burke, Martin	,,	Ditto	Castlegall	13 0 0	6 10 0	5 4 2	By a Judge on appeal.
	Higgins, Michael	April 1838	Ditto	Castlegall	19 2 0	10 10 0	. .	In rate-book, £6 and £4. 10s.
	Higgins, Timothy	January 1837	Ditto	Castlegall	67 3 0	35 0 0	. .	
	Conry, James	March 1837	Ditto	Newtown, Kiltyclare	16 0 0	8 0 0	5 3 16	By a Judge on appeal.
	Conolly, James	,,	Ditto	Newtown, Kiltyclare	15 0 0	7 10 0	9 16 0	
	Conolly, Roger	,,	Ditto	Newtown, Kiltyclare	18 3 0	9 5 0	11 14 0	
	Currid, John	June 1839	Ditto	Grange	9 3 0	9 0 0	. .	
	*Cunningham, Pat.	October 1832	Ditto	Grange	3 1 0	1 10 0	. .	So in Rate-book.
	Waters, Patrick	March 1837	Ditto	Grange	6 1 0	5 0 0	. .	
	Leydon, Thomas	,,	Ditto	Grange	23 1 0	20 0 0	. .	By a Judge on appeal.
	Haran, Michael	July 1839	Ditto	Aughagad	10 2 0	6 0 0	. .	Ditto.
	Leonard, Owen	March 1839	Ditto	Aughagad	9 3 0	6 0 0	. .	Ditto.
	Leonard, Patrick	March 1837	Ditto	Aughagad	19 3 0	10 0 0	. .	Ditto.
	Devins, William	,,	Ditto	Aughagad	16 1 0	9 0 0	. .	Ditto.
	Feeny, James	January 1837	Ditto	Aughagad	16 1 0	8 0 0	. .	
	Gillon, Thomas	June 1837	Ditto	Aughagad	7 0 0	4 0 0	. .	
	Barber, James	January 1840	Ditto	Cooladrummond	49 0 0	38 0 0	31 11 6	Rents from valuator's report.
	Wallace, George	June 1837	Ditto	Cullaghmore	11 2 0	6 10 0	4 12 4	
	Wallace, Thomas	,,	Ditto	Cullaghmore	11 2 0	10 0 0	3 5 0	
	Hunter, William	January 1840	Ditto	Cullaghmore	44 2 0	25 0 0	25 2 6	
	Shaw, George	June 1839	Ditto	Ballinagollough	24 3 0	13 0 0	. .	
	Shaw, Smith	,,	Ditto	Ballinagollough	21 3 0	15 0 0	. .	
	Jackson, George	January 1838	Ditto	Ballinagollough	22 2 0	16 0 0	. .	
	Simpson, Thomas	July 1839	Ditto	Ballinagollough	25 0 0	12 10 9	. .	
Corran.	*Hever, John	October 1832	Ditto	Kincrevin	14 1 0	13 0 0	. .	
	Shaw, James	December 1836	Ditto	Branchfield	48 0 0	35 0 0	. .	
	Read, William	December 1840	Ditto	Granamore	37 1 0	45 0 0	. .	
	Jenkins, William	December 1836	Ditto	Roscrib, West	16 2 0	20 0 0	. .	In rate-book, Jenks, William.
	Hever, Thomas	October 1837	Ditto	Ardsallagh	51 3 13	50 0 0	. .	
	Woodland, John	June 1838	Ditto	Lavalla	40 2 0	50 0 0	. .	
	M'Elroy, George	June 1839	Ditto	Cletta	65 0 0	70 0 0	. .	
	*Gilmor, S.	October 1832	Ditto	Cletta	49 0 0	30 0 0	. .	
	Cunningham, Patrick	March 1838	Ditto	Cappagh	16 1 0	10 0 0	. .	
	*Mullin, Edward	October 1832	Ditto	Cappagh	97 0 0	60 0 0	. .	
	Motherwell, John	March 1838	Ditto	Cappagh and Drimcorme.	16 1 0	10 0 0	. .	
	Gilmor, William	December 1836	Ditto	Carrownacreeva	62 2 0	35 0 0	. .	
	Gilmor, John	June 1840	Ditto	Rosscrib	187 3 30	160 0 0	. .	
	*Lawson, John	October 1832	Ditto	Drumfin	8 0 0	14 0 0	. .	In rate-book, J. Lawson, sen. J. Lawson, junr. has 22 acres, value £15.
	*Milmoe, Charles	,,	Ditto	Knockmonagh	17 1 0	17 0 0	. .	
	Tighe, Edward	March 1837	Ditto	Knockmonagh	40 0 0	40 0 0	. .	
	Tighe, Thady	October 1837	Ditto	Knockmonagh	11 2 0	8 0 0	. .	
	Tighe, Denis	March 1840	Ditto	Knockmonagh	22 2 0	14 0 0	. .	In rate-book, Denis Tighe, sen.
	Forbes, Patrick	October 1837	Ditto	Doomore	6 1 36	4 0 0	. .	
	Quinan, John	,,	Ditto	Doomore	24 1 0	15 0 0	. .	In rate-book, Cunnane, John.
	Quinan, Patrick	,,	Ditto	Doomore	16 1 0	10 0 0	. .	Ditto, Cunnane Patrick.
	Bell, Joseph	October 1840	Ditto	Granamore	43 2 37	50 0 0	. .	
	Bell, William	December 1840	Ditto	Granamore	40 1 39	45 0 0	. .	In rate-book, William Bell, sen.
	*Cauley, Owen	October 1832	Ditto	Kincrevin	14 0 0	13 0 0	. .	
	M'Dermot, Thomas	March 1837	Ditto	Ballinara	8 3 0	7 0 0	. .	
	Shannon, Cor.	October 1837	Ditto	Roadstown	24 2 0	20 0 0	. .	
	*Scanlan, John	October 1832	Cabin and land	Garrigans, Upper.	6 2 0	5 0 0	. .	
	Dyer, Bryan	March 1838	Ditto	Garrigans, Upper.	6 2 6	4 10 0	. .	
	Henderson, Robert	June 1839	House and land	Ballybrennan	23 2 0	20 0 0	. .	
	O'Brien, Andrew	June 1840	House and plot	Ballymote.	. .	3 0 0	. .	
	Hawksly, George	June 1834	House and premises	Ballymote.	. .	10 0 0	. .	
	O'Brien, Edward	December 1839	Ditto	Ballymote	. .	8 0 0	. .	
	Kerins, B.	October 1838	House	Ballymote	. .	10 0 0	. .	
	*Rogers, Patrick	October 1832	House and land	Carrigannon and Mariamore.	40 1 39	31 0 0	. .	

Rent and Valuation of £10 County Electors, (registered 1832 to 1840,)—*concluded.*

COUNTY SLIGO. Marked thus * registered in 1832, and not since re-registered. SLIGO UNION

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter Registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observations.
					A. R. P.	£. s. d.	£. s. d.	
TREHILL.	*Pettypiece, John	October 1832	Cabin and land	Cloonacurra	13 3 0	10 10 0	. .	
	Pettypiece, Antony	June 1839	Ditto	Cloonacurra	24 2 0	19 0 0	. .	
	Pettypiece, William	January 1840	Ditto	Cloonacurra	3 1 0	3 0 0	. .	
	Black, Antony	January 1837	Ditto	Cloonacurra	32 2 0	25 0 0	. .	
	*Ferguson, Matthew	October 1832	Ditto	Cloonacurra	23 0 0	18 0 0	. .	
	*Irwin, William	,,	House and land	Tournaledden	15 0 0	12 0 0	. .	
	Allen, William	October 1840	Ditto	Tournaledden	21 3 0	17 0 0	. .	
	*O'Connor, John	October 1832	Ditto	Collooney	. .	13 0 0	. .	Two holdings, £10 £3.
	Woodland, Joshua	April 1833	Cabin	Collooney	. .	8 0 0	. .	
	Smith, William	October 1838	Ditto	Collooney	. .	4 0 0	. .	
	Whitesides, Thomas	January 1839	Ditto	Collooney	. .	5 0 0	. .	
	*Bree, Daniel	October 1832	Ditto	Collooney	. .	6 0 0	. .	
	Henry, Walter	,,	House and yard	Collooney	. .	2 0 0	. .	
	M'Elroy, George	October 1838	Houses	Collooney	. .	5 0 0	. .	
	Benson, John	January 1837	Cabin, &c.	Collooney	. .	7 0 0	. .	
	*Scanlan, Bryan	October 1832	Cabin and land	Carrickbarraghin	19 2 0	13 0 0	. .	
	Armstrong, John	October 1837	Ditto	Carrickbarraghin	6 0 0	4 0 0	. .	
	*Maghan, Edward	October 1832	Ditto	Carrickbarraghin	16 1 0	10 0 0	. .	
	Donoghy, J.	January 1837	Ditto	Carrickbarraghin	16 3 0	11 0 0	. .	
	*Craig, Richard	October 1832	House and land	Knockbeeg	74 0 25	50 0 0	. .	
	Lawson, A.	June 1839	Mill and land	Knockbeeg	1 0 0	10 0 0	. .	
	Morrison, Hugh	,,	House and land	Knockbeeg	31 3 0	25 0 0	. .	
	Hamilton, John	April 1840	Ditto	Knockbeeg	11 2 0	10 0 0	. .	
	Stewart, Thomas	October 1838	Ditto	Knockbeeg	18 3 0	13 0 0	. .	
	M'Namara, William	,,	Ditto	Knockbeeg	18 3 0	13 0 0	. .	
	*Cunningham, Peter	October 1832	Land	Tubberbridia	19 2 0	19 0 0	. .	
	*Craig, George	,,	House and land	Ballygrania	11 2 0	8 0 0	. .	
	Allen, William	Ocober 1838	Cabin and land	Tubberbrida	16 1 0	14 0 0	. .	
	Clarke, Robert	,,	Land	Rathrippon	22 0 0	20 0 0	. .	
	Reed, Samuel	June 1839	House and land	Tullamore and Shortfield.	28 1 0	20 0 0	. .	
	Reed, Robert	,,	Ditto	Gadden and Cartronduffy.	16 1 0	12 0 0	. .	
	Reed, William	October 1838	Ditto	Cartronduffy	20 0 0	16 0 0	. .	
	Brenan, Edward	January 1833	Ditto	Cartronduffy	16 1 0	13 0 0	. .	
	Denison, John	October 1838	Ditto	Cartronduffy	14 3 0	12 0 0	. .	
	*O'Connor, John	October 1832	Ditto	Cloghfin or Barleyhill.	30 0 0	19 0 0	. .	
	Phibbs, Richard	January 1838	Ditto	Spotfield	21 1 0	13 0 0	. .	
	Collis, Thomas	October 1838	Ditto	Knockroe	30 0 19	23 0 0	. .	
	Campbell, Duncan	June 1837	Land	Journaledden	37 2 0	25 0 0	. .	
	*Caroley, John	October 1832	House and land	Journaledden	37 2 0	30 0 0	. .	
	Tighe, Matthew	March 1840	Ditto	Journaledden	13 0 0	10 0 0	. .	
	M'Coy, John	October 1838	Cabin and land	Union	18 0 0	10 0 0	. .	
	M'Coy, James	,,	Ditto	Union	1 3 0	1 0 0	. .	
	Lindsey, William	,,	Ditto	Union	1 3 0	1 0 0	. .	
	*Simpson, George	October 1832	House and garden	Ballisodare	. .	5 0 0	. .	
	Young, Mitchell	June 1839	Ditto	Ballisodare	. .	5 0 0	. .	
	Mulroony, Thomas	October 1836	House and land	Rathguane	54 3 0	36 15 0	. .	
	Jackson, George	March 1837	Cabin and land	Tuberanna	9 1 0	4 0 0	. .	
	M'Ternan, James	January 1833	Land	Tuberanna	62 0 0	48 0 0	. .	
	Allingham, John	March 1837	House and land	Gortlourcan	23 0 0	17 5 0	. .	
	Jackson, Alex., sen.	,,	Ditto	Tuberanna & Gortlourcan.	14 3 20	12 5 0	. .	
	Jackson, Alex., jun.	,,	Ditto	Tuberanna & Gortlourcan.	7 1 10	5 10 0	. .	
	Elliott, A.	,,	Ditto	Curray	19 1 0	17 0 0	. .	
	*Goldrick, William	October 1832	Cabin and land	Carrownagh	9 3 0	7 0 0	. .	
	Reynolds, John	October 1836	Ditto	Carrownagh	8 1 0	6 0 0	. .	
	Reynolds, James	March 1837	Ditto	Kilross	29 0 0	23 0 0	. .	
	Johnstone, Robert	June 1840	Land	Ballygowley	13 1 0	10 0 0	. .	
	Charleton, John	,,	Ditto	Ballyganley and Doonamerry.	12 1 0	10 0 0	. .	
	Conboy, J.	June 1839	Cabin and land	Lavins' Cartron	1 3 0	1 10 0	. .	
	*Conboy T.	October 1832	Ditto	Lavins' Cartron	1 3 0	1 10 0	. .	
	Cunlisk, J.	October 1840	Ditto	Lavins' Cartron	1 3 0	1 10 0	. .	

RENT and VALUATION of OCCUPIERS, (where rent ascertained.)

COUNTY SLIGO. Marked thus * registered in 1832, and not since re-registered. SLIGO UNION.

Electoral Division.	Name of Occupier.	Name of Landlord.	Estimated Extent. Irish or Conyngham Measure. A. R. P.	Estimated Extent. Statute Measure. A. R. P.	Net Annual Value as in Rate Book £. s. d.	Rent. £. s. d.	Observations.
Cloonacool.	Henry, Patrick	Major O'Hara	10 2 0	Not entered in rate-book.	9 0 0	12 10 0	Clonbanniffe.
	Callahan, John	Ditto	31 0 0		9 0 0	17 10 0	
	Gething, Ed.	Ditto	9 0 0		8 0 0	10 10 0	
	Gillespie, Andrew	Ditto	16 3 0		9 0 0	11 10 0	None of these tenants have leases. The lettings were made in 1830.
	Woods, Henry	Ditto	7 0 0		5 0 0	5 0 0	
	Gordon, Patrick	Ditto	7 0 0		8 0 0		
	Navin, Robert	Ditto	50 0 0		35 0 0	30 0 0	
	Gray, Edward	Ditto	57 0 0		8 0 0	12 18 6	
	Henry, Patrick	Ditto	1 0 0		1 0 0		Valuation, 6*s.* per acre. Rent, 6*s.* 6*d.* per acre.
			189 1 0	306 2 0	92 0 0	99 18 6	
Tobbercurry.	M'Getrick, Bart.	Ditto	22 0 0	34 0 0	18 0 0	16 13 0	Belragh.
	Scully, John	Ditto	..	..	0 5 0		
	Golden, Martin	Ditto	9 0 0	15 1 0	10 0 0	9 16 0	All let in 1820.
	Brenan, Pat.	Ditto	19 0 0	30 3 0	19 0 0	18 15 0	Lease for one, life or 31 years.
	M'Donough, B.	Ditto	..	7 1 0	4 10 0	9 16 0	
	Finan, Roger	Ditto	9 2 0	7 1 0	4 10 0		
	Henry, John	Ditto	..	7 1 0	5 0 0	11 8 0	
	Ross, James	Ditto	10 0 0	7 1 0	5 0 0		
	Commons, James	Ditto	..	8 2 0	5 10 0	21 0 0	
	M'Bride, M.	Ditto	..	9 2 0	6 0 0		
	M'Intyre, M.	Ditto	..	..	0 5 0		
	M'Intyre, John	Ditto	19 0 0	11 1 0	7 0 0		
	Gilgan, Pat.	Ditto	..	8 0 0	5 10 0	22 13 0	An abatement has been made to the tenants of £13. 5*s.* 10*d.*
	Gilgan, M.	Ditto	..	8 0 0	5 10 0		
	Kivlaghan, B.	Ditto	19 0 0	13 0 0	11 0 0		
	Frisnan, K.	Ditto	..	1 0 0	0 15 0		
	Golden, Pat.	Ditto	9 0 0	15 0 0	11 10 0	11 7 6	Valuation, 13*s.* per acre. Rent, 13*s.* 3*d.* per acre.
			116 2 0	183 1 0	119 5 0	121 8 6	This includes rent-charge.
	Thompson, Charles	Ditto	68 1 0	Not entered in rate-book.	90 0 0	100 0 0	Gurtadrass.
	Foy, Michael	Ditto	..		0 10 0		
	Martin, Edward	Ditto	46 3 14		53 0 0	28 12 10	Lease made in 1818.
	Owens, Edward	Ditto	..		0 5 0		Lease made in 1784.
	Finan, Mary	Ditto	..		0 5 0		
	Lawson, Abraham	Ditto	77 2 0		80 0 0	76 17 0	
	Cowan, Thady	Ditto	..		0 5 0		Lease made in 1823.
	Benson, John	Ditto	..		5 0 0		
	Powell, John	Ditto	11 2 0		16 0 0	6 7 8	Lease made in 1786.
	Noone, Philip.	Ditto	..		0 5 0		
	Powell, Robert	Ditto	11 2 0		16 0 0	16 0 0	No lease.
	Beatty, George	Ditto	..		..	30 2 0	Lease made in 1784.
	Nary, Edward	Ditto	..		..		
	Derrig, Hugh	Ditto	..		..		
	Golden, John	Ditto	54 0 0		50 0 0		Valuation, 14*s.* 8½*d.* per acre. Rent, 11*s.* 9*d.* per acre.
			269 2 14	436 2 27	311 10 0	257 19 6	Rent-charge included.
Cliffony.	Feely, James	Lord Palmerston	2 2 0	Not entered in rate-book.	2 5 0	5 8 6	Grellogh.
	Feely, Patrick	Ditto	2 2 0		2 5 0		
	M'Donagh, Michael	Ditto	3 3 0		3 10 0	7 0 0	
	M'Gloin, Michael	Ditto	7 0 0		6 0 0	2 9 4	
	M'Lovin, Edward	Ditto	6 0 0		5 5 0	2 1 0	
	M'Garrigh, Widow	Ditto	6 0 0		5 10 0	3 16 8	
	Farrell, Anthony	Ditto	5 0 0		4 10 0	3 19 0	
	Farrell, John	Ditto	5 0 0		4 10 0	3 11 8	
	M'Intire, Hugh	Ditto	21 0 0		18 0 0	25 13 0	
	M'Gloin, Peter	Ditto	7 1 0		4 0 0	5 4 0	
	M'Gloin, Edward	Ditto	2 1 0		2 0 0	3 6 8	
	M'Gloin, Hugh	Ditto	2 1 0		2 0 0	1 11 0	
	M'Gloin, Owen	Ditto	7 1 0		4 0 0	5 4 0	
	M'Gloin, Michael	Ditto	2 1 0		2 0 0	4 18 4	
	Hart, Hugh	Ditto	2 1 0		2 0 0	2 1 0	
	Hart, James	Ditto	2 1 0		2 0 0	2 1 0	
	M'Garrigh, Widow	Ditto	2 1 0		2 0 0	2 1 8	
	Garrigh, Edward	Ditto	2 1 0		2 0 0	2 10 0	
	M'Gowan, Charles	Ditto	3 0 0		2 10 0	4 7 4	
	Rogers, Arthur	Ditto	3 0 0		2 10 0	3 6 0	
	M'Morrow, Edward	Ditto	15 0 0		7 10 0	12 3 0	
	Gilmartin, Thomas	Ditto	7 0 0		5 0 0	7 9 2	
	Claney, Hugh	Ditto	11 0 0		5 0 0	7 17 4	Modern lettings.
	Harrison, Edward	Ditto	3 0 0		2 10 0	3 14 4	
	Marley, Dominick	Ditto	4 0 0		1 10 0	2 1 0	Valuation, 9*s.* 2*d.* per acre. Rent, 11*s.* 3½*d.* per acre.
			135 0 0	218 2 28	100 5 0	123 5 0	
	Mulligan, James	Ditto	13 3 0	24 0 0	13 0 0	11 1 3	Rathue.
	M'Garrahy, Bryan	Ditto	7 2 0	11 1 0	7 10 0	14 10 10	
	Roony, Thady	Ditto	2 0 0	3 1 0	2 0 0	5 0 0	
	Roony, Pat	Ditto	2 0 0	3 1 0	2 0 0		
	Roony, Frank	Ditto	8 0 0	13 0 0	8 0 0	10 0 0	Holds from No. 2.
	M'Grath, Widow	Ditto	7 2 0	11 1 0	7 10 0	..	
	Roonian, Phelim	Ditto	3 1 0	5 0 0	3 0 0	5 10 10	Valuation, 11*s.* 11*d.* per acre.
	Roony, Bart.	Ditto	3 1 0	5 0 0	3 0 0		
			47 1 0	76 0 0	46 0 0	46 2 11	Rent, 11*s* 11½*d.* per acre.
	Leyden, Martin	Ditto	4 3 0	Not entered.	4 0 0	4 4 0	Bunduff.
	Gilmartin, Thomas	Ditto	2 2 0		2 0 0	2 2 0	
	Harrison, Andrew	Ditto	3 1 0		2 10 0	4 7 4	Not on lease.
	Harrison, Michael	Ditto	3 1 0		2 10 0	4 7 4	
	Harrison, Thady	Ditto	2 2 0		2 0 0	5 14 6	

COUNTY SLIGO. Rent and Valuation of Occupiers—*continued.* SLIGO UNION.

Electoral Division.	Name of Occupier.	Name of Landlord.	Estimated Extent. Irish or Conyngham Measure, A. R. P.	Estimated Extent. Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
Cliffony	Harrison, Andrew	Lord Palmerston	4 3 0		4 0 0	4 1 4	
	Lynet, Patrick	Ditto	9 0 0		7 0 0	7 12 0	
	M'Gowan, Pat.	Ditto	3 2 0		3 0 0	6 2 10	
	Gilmartin, Thomas	Ditto	3 2 0		3 0 0	3 3 6	
	M'Loin, Hugh	Ditto	3 2 0		3 0 0	3 3 6	
	Gillen, James	Ditto	2 0 0		1 15 0	6 13 0	
	M'Gowan, Pat.	Ditto	2 0 0		1 15 0		
	Rorke, Andrew	Ditto	1 3 0		1 10 0		
	Harrison, Bynan	Ditto	2 2 0		2 10 0	6 1 0	
	Rorke, Felix	Ditto	8 0 0		6 10 0	6 13 0	
	M'Shary, Daniel	Ditto	6 0 0		5 0 0	5 4 8	
	Gardiner, Thomas	Ditto	6 1 0		5 0 0	1 10 0	
	Harrison, Pat.	Ditto	2 2 0		2 5 0	5 7 8	
	Harrison, John	Ditto	2 1 0		2 0 0	2 4 0	
	Meeghan, James	Ditto	1 2 0		1 10 0	6 2 4	
	M'Sharry, T.	Ditto	3 0 0		2 10 0	2 13 8	
	M'Gowan, M.	Ditto	2 1 0		2 0 0	..	Joined with others in rent
	M'Gowan, W.	Ditto	3 2 0		3 0 0	3 3 0	
	O'Conor, Patrick	Ditto	2 2 0		2 0 0	6 15 2	
	Wymbes, Pat.	Ditto	4 2 0		3 15 0	7 12 6	
	Wymbes, James	Ditto	6 2 0		5 0 0	5 12 4	
	Burke, Edward	Ditto	3 3 0		3 5 0	7 12 0	Joined with others in rent
	Johnston, J.	Ditto	2 2 0		3 5 0	..	
	Wymbes, M.	Ditto	4 2 0		3 10 0	4 6 0	
	Wymbes, Thomas	Ditto	4 3 0		3 10 0	2 0 6	
	Wymbes, John	Ditto	2 2 0		2 5 0	1 13 8	
	M'Loghlin, B.	Ditto	3 3 0		3 5 0	7 15 2	
	Harrison, Andrew	Ditto	5 0 0		4 5 0	4 7 4	
	Harrison, H., and Son	Ditto	10 0 0		8 10 0	7 17 6	
	Grenan, James	Ditto	2 2 0		2 5 0	2 2 0	
	Barry, Bryan	Ditto	6 1 0		5 0 0	5 9 8	
	Judge, C.	Ditto	7 0 0		5 10 0	6 2 0	
	M'Andrew, Thomas	Ditto	7 0 0		5 10 0	6 4 8	
	Judge, Pat.	Ditto	3 1 0		2 10 0	4 3 2	
	Musty, A.	Ditto	3 3 0		3 0 0	1 17 0	
	Leonard, Owen	Ditto	5 3 0		4 10 0	8 6 2	
	Leonard, John	Ditto	5 3 0		4 10 0	2 0 0	
	Mechan, Thomas	Ditto	6 3 0		5 0 0	5 0 8	
	Cahill, Thomas	Ditto	4 3 0		4 0 0	3 7 2	
	Gilvarry, M.	Ditto	5 3 0		4 10 0	5 4 8	
	Kelly, Patrick	Ditto	5 0 0		4 0 0	3 18 4	
	Sweeny, Daniel	Ditto	7 3 0		6 0 0	6 5 6	
	Sweeny, John	Ditto	3 0 0		2 10 0	1 13 8	
	M'Garrigle, Cormack	Ditto	7 2 0		5 10 0	5 12 0	
	M'Morrow, John	Ditto	3 2 0		2 10 0	2 10 4	
	M'Nulty, M.	Ditto	7 0 0		5 5 0	3 10 0	
	Murty, Patrick	Ditto	4 2 0	Not entered.	3 10 0	1 14 2	
	Murty, John	Ditto	2 0 0		1 10 0	3 10 2	
	Murty, Edward	Ditto	4 2 0		3 10 0	3 10 0	
	M'Govern, James	Ditto	4 0 0		3 0 0	2 0 0	
	M'Govern, Martin	Ditto	10 2 0		7 10 0	6 19 8	
	Neales, James	Ditto	5 0 0		4 0 0	3 10 0	
	Gilmartin, John	Ditto	3 3 20		3 0 0	4 14 10	
	Meehan, P.	Ditto	3 0 0		2 0 0	..	
	M'Grath, J.	Ditto	3 2 0		3 0 0	3 3 0	
	Oates, T.	Ditto	2 3 0		2 10 0	..	
	Harrison, Anne	Ditto	2 0 0		1 10 0	3 6 6	
	Waters, John	Ditto	4 1 0		3 0 0	5 10 10	
	M'Govern, M.	Ditto	4 2 0		3 10 0	3 2 0	
	Murty, T.	Ditto	3 3 0		3 0 0	2 6 6	
	M'Govern, Hugh	Ditto	3 3 0		3 0 0	2 7 8	
	Murty, H.	Ditto	2 1 0		2 0 0	2 0 0	
	Murty, A.	Ditto	6 1 0		5 0 0	4 3 2	
	Waters, John	Ditto	8 1 0		6 0 0	..	Joined with others in rent
	Sweeny, H.	Ditto	4 2 0		3 5 0	5 12 4	
	Sweeny, Neal	Ditto	2 1 0		2 0 0	2 1 6	
	Waters, Patrick	Ditto	3 2 0		3 0 0	4 3 2	
	M'Gowan, James	Ditto	2 3 0		2 5 0	4 11 4	
	M'Gowan, Mr.	Ditto	4 2 0		3 5 0	2 0 8	
	M'Gowan, Thomas	Ditto	2 1 0		2 10 0	2 0 0	
	Mehan, James	Ditto	1 3 0		1 10 0	2 14 0	
	Gilmartin, D.	Ditto	6 0 0		5 0 0	2 12 8	
	M'Gloin, E.	Ditto	3 0 0		2 10 0	2 7 4	
	Hannons, P.	Ditto	3 0 0		2 10 0	..	Joined with others in rent
	Gilmartin, J.	Ditto	6 2 0		5 0 0	..	Ditto.
	Million, A.	Ditto	3 1 0		2 10 0	2 1 6	
	Oates, Martin	Ditto	2 3 0		2 10 0	7 6 4	
	Oates, James	Ditto	2 3 0		2 10 0		
	Leadon, Luke	Ditto	2 0 0		1 10 0	1 15 2	
			355 3 20	576 1 21	286 0 0	311 14 2	Valuation, 9*s.* 11*d.* per ac Rent, 10*s.* 10*d.* per acre.
Ballinakill.	Morrison, M.	Abraham Martin, Esq.,	..	10 3 12	7 0 0	11 6 0	Mulloghmore Townland
	Longheed, William	Ditto	..	16 2 32	9 0 0	13 10 0	
	Heally, Charles	Ditto	..	16 2 32	9 0 0	12 13 6	
	Murphy, M.	Ditto	..	8 1 0	5 10 0	13 10 0	
	Costello, P.	Ditto	..	8 1 32	5 0 0		
	Burrows, A.	Ditto	..	32 1 25	22 0 0	30 0 0	
	Coan and Doogan	Ditto	..	..	0 10 0		
	Shannon, J.	Ditto	..	16 2 32	9 0 0	12 10 0	
	Tighe, J.	Ditto	..	16 2 32	8 0 0	11 17 6	
	Mulhern, B.	Ditto	..	8 0 0	3 10 0	10 7 0	Recent lettings.
	Finran, J.	Ditto	..	7 2 4	3 0 0		
	Finran, J.	Ditto	..	0 1 0	1 10 0		

Rent and Valuation of Occupiers—*concluded.* SLIGO UNION.

Electoral Divisions.	Name of Occupier.	Name of Landlord.	Estimated Extent. Irish or Conyngham Measure.	Estimated Extent. Statute Measure.	Net Annual Value as in Rate Book.	Rent.	Observations.
			A. R. P.	A. R. P.	£. s. d.	£. s. d.	
BALLINAKILL.	Bree, James	Abraham Martin, Esq.	..	9 3 32	6 0 0	8 3 5	
	Kerns, M.	Ditto	..	6 2 0	3 10 0	10 15 0	
	Rock, D.	Ditto	..	6 11 9	3 10 0		
	M'Murrow, P.	Ditto	..	5 0 21	2 10 0	4 6 0	
	Costello, J.	Ditto	..	8 1 0	4 10 0	13 10 0	
	Costello, M.	Ditto	..	8 1 0	4 10 0		
	Heally, Thomas	Ditto	..	8 0 9	3 10 0	13 9 0	
	Heally, Charles	Ditto	..	8 0 0	3 10 0		
	Somers, D.	Ditto	..	8 0 0	4 10 0	14 0 0	
	Hannon, B.	Ditto	..	8 0 0	4 10 0	1 14 6	Valuation 11*s.* 3*d.* per acre
	Deneen, L., and Co.	Ditto	..	11 1 37	6 10 0	8 13 6	Rent 16*s.* 6*d.* per acre.
			..	230 1 29	130 0 0	190 5 5	
	Scanlon, J.	Lord Palmerston	..	13 0 0	8 10 0	14 15 4	Tonaugh.
	Scanlon, E.	Ditto	..	13 0 0	8 10 0		
	Scanlan, Luke	Ditto	..	26 0 0	17 0 0	14 15 4	
	O'Conor, Fergus	Ditto	..	36 2 0	16 0 0	9 4 8	
	O'Conor, Denis	Ditto	..	30 0 0	15 0 0	9 4 8	Leases, as we are informed, made in 1824.
	O'Conor, J.	Ditto	..	30 3 0	15 10 0	9 4 8	
	Murrican, Edward	Ditto	..	15 1 0	5 0 0	5 0 0	
	Murrican, M.	Ditto	..	16 1 0	5 0 0	13 17 0	
	Heally, T.	Ditto	..	22 3 0	8 0 0	6 18 6	
	Heally, B., and J. Carrol	Ditto	..	19 2 0	8 0 0	6 18 6	
	Ward, P. and T.	Ditto	..	16 2 0	8 10 0	9 17 0	
	Raycroft, Charles	Ditto	..	19 2 0	12 0 0	9 17 0	
	Raycroft, Richard	Ditto	..	34 0 0	14 0 0	9 17 0	
	Five Cottiers, Sub-tenants	Ditto	..	..	1 5 0	..	Valuation, 9*s.* 9*d.* per acre.
			..	293 0 0	142 5 0	119 9 8	Rent, 8*s.* 2*d.* per acre.
LISSADELL.	Shaw, James	Sir Robert Gore Booth, Bt.	19 3 0	Not entered in rate-book.	28 10 0	34 0 0	Kilmacannan townland.
	Ferguson, Mathias	Ditto	21 0 0		31 10 0	33 9 4	Two holdings.
	Warren, John	Ditto	10 0 0		12 10 0	17 10 0	Modern lettings.
	Feeny, Roger	Ditto	10 0 0		12 10 0	17 10 0	The valuator states that on the estates of this landlord the rent to be paid is ascertained by valuators on the part of the landlord and of the tenant.
	Harrison, Mathias	Ditto	6 0 0		9 0 0	9 0 0	
	Harrison, William	Ditto	1 3 0		1 10 0	..	
	Waste by land	Ditto	33 0 0		..	..	Valuation, 11*s.* 7½*d.* per acre.
			101 2 0	164 1 0	95 10 0	111 9 4	Rent, 13*s.* 6*d.* per acre.
	M'Kim, William	Sir Robert Gore Booth, Bt.	12 3 0	Not entered in rate-book.	12 0 0	11 14 4	Ballinful townland.
	M'Clean, Owen	Ditto	2 2 0		4 0 0	3 16 2	
	M'Kim, Daniel	Ditto	8 1 0		8 0 0	7 15 3	This townland is in course of improvement by the landlord, and not on lease.
	Walker, Alexander	Ditto	3 0 0		3 10 0	10 6 11	
	Shaw, William	Ditto	6 0 0		6 0 0		
	Wallace, John (house)	Ditto	..		0 10 0	..	
	Walker, Widow	Ditto	8 0 0		7 0 0	13 16 11	
	Walker, Robert	Ditto	8 2 0		7 0 0		
	Walker, Philip	Ditto	7 3 0		6 10 0	5 0 0	
	Walker, Thomas	Ditto	7 3 0		6 10 0	4 12 4	
	Hood, Alexander	Ditto	6 0 0		6 0 0	12 8 4	
	Walker, Francis	Ditto	6 0 0		6 0 0	4 12 4	
	Taylor, George	Ditto	6 0 0		6 0 0	6 4 2	
	Taylor, George and Forace	Ditto	6 0 0		6 0 0	6 4 2	
	Taylor, George	Ditto	..		..	6 4 2	
	Kelly, Francis, and John Kilroy.	Ditto	6 0 0		6 0 0	5 10 0	
	Jeffcott, Rev. William	Ditto	1 0 0		10 0 0	4 12 4	Valuation, 13*s.* 1*d.* per acre.
			95 2 0	154 2 0	101 0 0	102 17 5	Rent, 13*s.* 3½*d.* per acre.
COLREE.	Cunningham, P.	Sir Robert G. Booth, Bart.	10 0 0	16 2 0	12 0 0	23 14 0	Keelogyboy Townland.
	Feeny, Daniel	Ditto	5 0 0	8 1 0	6 0 0	11 10 0	
	Feeny, Owen	Ditto	5 2 0	9 1 0	7 0 0	14 17 0	
	Tucker, J.	Ditto	3 1 0	6 0 0	5 0 0	4 15 0	These are all new lettings.
	Murray, J.	Ditto	3 1 0	6 0 0	5 0 0	4 15 0	
	Feeny, Pat.	Ditto	5 0 0	8 1 0	6 0 0	11 2 0	
	Feeny, Thomas	Ditto	5 0 0	8 1 0	6 0 0	12 10 0	
	Feeny, Denis	Ditto	5 0 0	8 1 0	6 0 0	12 10 0	
	Fox, William	Ditto	5 0 0	8 1 0	6 0 0	12 17 0	
	Sheridan, James	Ditto	5 0 0	8 1 0	6 0 0	5 10 0	Valuation, 15*s.* per acre.
			52 0 0	87 1 0	65 0 0	114 0 0	Rent, 26*s.* 3*d.* per acre.
BALLYSADARE.	Simpson, George	William Phibbs	18 1 0	29 1 0	25 0 0	24 3 8	Knox's Park, or Stone Park.
	Williams, Crofton	Ditto	9 0 0	15 1 0	15 0 0	10 11 9	
	M'Donogh, Cormick	Ditto	8 2 0	13 3 0	12 0 0	13 2 4	
	Fox, Thomas	Ditto	6 0 0	9 3 0	9 0 0	8 4 10	
	Monaghan, Widow	Ditto	1 2 0	2 1 0	2 0 0	1 13 0	
	Parke, Charles	Ditto	2 2 0	4 1 0	4 0 0	3 15 0	These are all new lettings.
	Simpson, E.	Ditto	18 1 0	29 1 0	25 0 0	22 8 0	
	Simpson, G. jun.	Ditto	8 2 0	13 2 0	12 0 0	8 6 4	
	Ferguson, William	Ditto	7 0 20	11 2 0	10 0 0	7 6 5	
	Parke, Thomas	Ditto	3 0 20	5 0 0	5 0 0	4 11 0	
	Morrison, James	Ditto	3 0 20	5 0 0	5 0 0	5 14 8	
	Brett, Andrew	Ditto	..	..	0 10 0	1 10 0	
	Hackett, Widow	Ditto	..	..	0 10 0	..	Valuation, 18*s.* per acre.
			84 3 20	138 3 0	125 0 0	111 7 0	Rent, 16*s.* per acre.

APPENDIX.

Sligo.

COMPARISON of POOR LAW VALUATION, and VALUATION under LOCAL ACT in principal Streets of Borough.

BOROUGH OF SLIGO. SLIGO UNION.

Valuation of Houses in the principal streets compared with the Town Applotment.											
Number of Houses rated at £5. and upwards.	Name of Street.	Valuation in the Town Applotment.			Valuation in the Rate Book.			Observations.
		£.	s.	d.	£.	s.	d.	
44	Castle-street . . .	911	0	0	696	0	0	All houses under £5 value, are omitted from the town applotment.
4	Water-lane . . .	78	0	0	78	0	0	
35	Radcliffe-street . .	865	0	0	795	0	0	
53	John-street . . .	504	0	0	380	0	0	
36	Market-street. . .	768	0	0	742	0	0	
55	High-street . . .	1,515	0	0	1,513	0	0	
61	Pound-street . . .	716	0	0	668	0	0	
16	Temple-street . .	223	0	0	170	0	0	
3	Lungy	101	0	0	96	0	0	
66	Knox-street . . .	1,811	0	0	1,520	0	0	
5	Waste-garden-lane .	36	0	0	33	0	0	
32	Wine-street . . .	920	0	0	831	0	0	
34	Stephen-street . .	886	0	0	778	0	0	
66	Holborn-street . .	478	0	0	418	0	0	
48	Charlotte-street and Abbey-street.	264	0	0	213	0	0	
19	Linenhall-street . .	287	0	0	259	0	0	
15	Thomas-street . .	170	0	0	126	0	0	
27	New Bridge-street .	350	0	0	349	0	0	
61	Gore-street . . .	1,063	0	0	796	0	0	
680		11,946	0	0	10,461	0	0	
	Average per House .	17	11	4	15	7	8	Excess of town applotment, 12½ per cent.

SUMMARY of ACREAGE and VALUATION of £10 COUNTY ELECTORS, so far as ascertained.

Extent and Valuation of Tenements of £10 Electors in 17 Electoral Divisions.							
Union.	Electoral Divison.	Acreable Extent.			Net Annual Value.		
		A.	R.	P.	£.	s.	d.
SLIGO . .	Tubbercurry . . .	824	2	0	661	5	0
	Templeboy . . .	250	2	0	241	0	0
	Skreen	299	1	0	194	0	0
	Lissadill	315	0	0	269	10	0
	Knocknarea . . .	365	1	25	366	10	0
	Drumfin	956	2	35	818	0	0
	Drumard	319	0	25	290	10	0
	Drumcliff . . .	584	2	0	555	10	0
	Cliffony	378	1	0	222	15	0
	Cloonoghill . . .	33	1	0	27	0	0
	Carney	290	0	0	179	0	0
	Coolaney	730	0	18	512	15	0
	Collooney . . .	585	1	4	492	0	0
	Clonacool . . .	225	.	.	185	6	0
	Ballysadare . . .	181	2	0	183	15	0
	Ballymoate . . .	77	0	5	91	10	0
	Ballintogher . . .	268	0	30	201	5	0
		6,683	2	22	5,491	11	0

TIPPERARY UNION.

APPENDIX.

Tipperary.

Extracts from Minute-book.

Extracts from Minute-book of Board of Guardians.

AT the first meeting of the Guardians, held on the 16th March, 1839,

Present 8 ex-officio and 29 elected guardians.

It was resolved that the tithe composition would be sufficient to ascertain the number of acres chargeable, but that a valuation was necessary. Tithe Applotment.

April 13, 1839,

Present 5 ex-officio and 19 elected guardians.

The clerk was directed to apply to the Poor Law Commissioners for copies of the memorandums on valuation and rating, for distribution among the Guardians.

Advertisement directed to be inserted in the Dublin Evening Mail, Dublin Evening Post, Limerick Chronicle, Tipperary Free Press, and Tipperary Constitution, for a fit and proper person to undertake the valuation of the Union.

March 4, 1839,

Present 9 ex-officio and 24 elected guardians.

Proposals from ten persons for the valuation of the Union having been read, the clerk was directed to inform several persons who had sent in proposals, that they would be taken into consideration on the 25th of May.

May 25, 1839,

Present 8 ex-officio and 26 elected guardians.

Mr. Leahy appointed valuator, and to be under the control of a committee of all the Guardians. Valuator appointed.

August 24, 1839,

Present 4 ex-officio and 14 elected guardians.

Letters to the different clergymen in each electoral division, directed to be written, requesting copies of the applotment-books of the different parishes.

December 7, 1839,

Present 3 ex-officio and 8 elected guardians.

The clerk directed, as soon as the valuator should have completed the valuation of any electoral division, to make two copies of the same, and forward one copy to the Guardian of the division so valued, and keep the other for the inspection of the Guardians.

August 1, 1840,

Present 6 ex-officio and 24 elected guardians.

Mr. Leahy, valuator, having laid before the Board the valuation of the Union, as completed by him,—

Resolved—That copies of each electoral division be given to the Guardians, for the purpose of ascertaining their accuracy, and that the Guardians return same on Saturday the 15th instant, being the next day appointed for the purpose of again inspecting the valuation. Copies of Valuation furnished to Guardians.

August 15, 1840,

Present 7 ex-officio and 17 elected guardians.

A letter from Mr. Hawley, Assistant Commissioner, dated 12th August, 1840, directing the necessary steps to be taken after the completion of the valuation, having been read,—

Mr. Leahy, valuator, having laid before the Board the valuation of the Union, and having entered into certain explanations respecting same,—

Resolved—That this meeting be adjourned to Saturday, the 29th instant, for the inspection and final completion of the valuation.

August 17, 1840,

Present Commissioner Hawley and 8 ex-officio and 25 elected guardians.

Mr. Leahy, valuator, having been called on, stated that the valuation would be finally completed on Saturday, the 29th instant.

Ordered, that the clerk do cause 200 notices, Form B, (stating that the valuation is completed,) to be printed and circulated among the Guardians, to be by them posted in the usual places for posting public notices, and other conspicuous places in their respective districts.

September 23, 1840,

Present 4 ex-officio and 22 elected guardians.

The Board then proceeded to the objections made by rate-payers to the valuation, pursuant to the order of last meeting. The town of Tipperary having been gone into, it was agreed that all objections should be referred to the valuator, to report his opinion thereon at the next meeting. Valuation revised.

Present 2 ex-officio and 10 elected guardians.

The objections to the valuation having been considered and finally arranged, a declaration was signed, stating that the valuation was completed.

APPENDIX.

Tipperary.

Evidence.

Mr. Leahy, Valuator. Tipperary and Thurles Unions valued by same person. (*See* Thurles evidence.)

Thomas Bolton, Esq., Elected Guardian.

Valuation has given satisfaction.
25 per cent. below the rents of landlords who are not very exorbitant.
Less below rents on property for which he is agent.
Cause.
Value of tenants' interest at fair letting value, £10 and upwards per acre.
Cause of disparity between marketable value of large and small farms.
Landlords generally indisposed to grant leases.
Cause.

Mr. James Sadleir, Mr. Hugh Bradshaw, and Mr. Michael Ryan, Elected Guardians.
Concur with Mr. Bolton in his first estimate of beneficial interest.
Rent 20 to 25 per cent. above Poor Law valuation.
Poor Law valuation, moderate and uniform.

Evidence.

MR. LEAHY, Valuator.

Mr. Leahy, the valuator of the Tipperary Union, having also valued the Union of Thurles, was examined in the latter place touching the valuation of both Unions. (*See* his evidence; Appendix to Thurles Report.)

THOMAS BOLTON, Esq., Elected Guardian, *examined.*

Mr. Bolton states, that Mr. Leahy's appointment as valuator was the result of an election, —proposals had been sent in from different valuators. Mr. Leahy's and Mr. Wilson's proposals were equal, and on the question being put to the vote, Mr. Leahy was elected the valuator. He thinks the valuation has given satisfaction; but it is a low valuation, it is 25 per cent. below what landlords who are not considered to exact very exorbitant rents would let at; thinks it is not so much below the letting value of the property for which he is agent (Lord Stanley's), but the disparity is not so much caused by the rents on that property being lower than any other properties, as by the circumstance of the valuation having been done with greater accuracy, as he accompanied the valuator himself.

Thinks that any man who had a farm at a fair letting value, would get £10 an acre and upwards from a solvent tenant for his bargain easily, in the case of large holdings, and a greater sum for small ones, on account of the purchase-money being within the reach of a greater number of persons, and from the great anxiety to get land. The lands in the Union generally are out of lease; there is an indisposition on the part of landlords generally to grant leases; cannot say that leases are withheld on the ground of preventing the tenants from attaining the franchise. It is a principle with the family he is acting for, not to interfere with their tenants, but he thinks that the landlords (of the Union) generally expect the votes of their tenants; the impression that landlords have, that their tenants systematically vote against them, leads them to withhold leases; the tenants are disinclined to register, more especially when the landlords and tenants do not agree on politics.

The valuation in the town of Tipperary is more than 25 per cent. below the letting value.

Thinks that the average profit of farms rated at £5 in the Union, would be £10* to £11; selling everything that grows on the farm, and charging it with all the cost of production, rent, taxes, &c., in the way in which farms of that kind are cultivated in the country, and in cases where the soil is calculated for wheat, the profit would be greater.*

MR. JAMES SADLIER, MR. HUGH BRADSHAW, and MR. MICHAEL RYAN, Elected Guardians, *examined.*

Mr. James Sadlier, Mr. Hugh Bradshaw, and Mr. Michael Ryan, stated that they concurred with Mr. Bolton in his estimate of the profit of a farm valued at £5 in the rate-books, and Mr. Ryan added, that he considered the calculation if anything low. Mr. James Sadlier and Mr. Ryan stated that the letting value is 20 to 25 per cent. over the Poor Law valuation.

Mr. Richard Sadlier, and Mr. Hugh Bradshaw think the Poor Law valuation a moderate fair valuation, and what is a great merit with them, an uniform one.

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* After this statement (which was the result of calculations made at the time, in which Mr. Bolton was assisted by all the Guardians present, who with one exception concurred in it), had been reduced to writing, it was read over to Mr. Bolton, and he then expressed a desire to reconsider the subject, and to go into it more in detail. This I said he might do at his leisure, and a few days afterwards I received from him the following letter and calculations by post.

Ballykesteen,
Tipperary, 30th March, 1841.

"DEAR SIR,

I send you a statement of the net profits on a farm valued in the poor-rate books of the Union of Tipperary at £5 5*s.* 6*d.* net annual value. I have gone into the calculation with the utmost possible exactitude, and with the assistance of some farmers practically acquainted with all the details, and you will see that the result is very different from that arrived at by the loose calculations we made the other day in Tipperary.

"You may perhaps consider the rate of wages rather too high, but in seed time and in potatoe digging wages generally exceed the rates here given. The different items are a correct representation of the system of culture followed on small farms in this district, with scarcely an exception.

I am, dear Sir,
Your very obedient Servant,
W. P. Leathem, Esq. THOMAS BOLTON."

"*Union of Tipperary, Electoral Division of Solloghed-more.*

"*Statement of the net profits of a farm of 4a. 3r. 30p., valued in the rate-book of the Union at 5l. 5s. 6d. net annual value.*

"4*a.* 3*r.* 30*p.* statute measure = 3*a.* 0*r.* 22*p.* Irish. Allowing the odd perches for waste, there will be, according to the custom of the country, an acre and a half in oats, and an equal quantity in potatoes.

	£.	s.	d.
"Oats.—Produce, 14 barrels to the acre = 21 barrels at 7½*d.* per stone, or 8*s.* 9*d.* per barrel of 14 stone	9	4	9
Straw, ditto, suppose 4 loads per acre, at 8*s.*	2	8	0
Potatoes.—22½ barrels to the quarter of an acre = 135 barrels (of 21 stone) at 4*s.* per barrel	27	0	0
Total produce	38	12	9
Deduct total expense of labour, seed, manure, rent, and taxes	36	0	9
Leaves, net annual profit	£2	12	0

	"Labour and Seed.					
OATS.—Seed Oats.—18 stone per acre = 27 stone, at 11*d.*					1	4 9
Ploughing-in Seed.—2 ploughs = to 1½ acre at 6*s.*			12*s.*	0*d.*		
2 men, at 10*d.*			1	8		
Harrowing.—1 pair horses equal to nearly 2 acres—say			4	6		
1 man sowing seed			1	0		
Water-furrows			0	10		
7 girls weeding, at 6*d.*			3	6		
					1	3 6
Reaping.—9 men, at 1*s.* 6*d.*			13	6		
5 women binding, at 9*d.*			3	9		
2 boys stooking, at 6*d.*			1	0		
Stacking, 1 horse			3	0		
2 men stacking and forking			3	0		
1 boy filling			0	8		
Threshing.—6*d.* per barrel			10	6		
2 women and 1 man winnowing and sacking			3	0		
Marketing.—Horse-hire, 2 days			6	0		
Man, 2 days			1	8		
					2	6 1
					4	14 4
	"Potatoes.	£.	*s.*	*d.*		
POTATOES. —Digging stubbles, 13*s.* per acre		0	19	6		
Ploughing into ridges, 2 ploughs, and 2 men		0	13	8		
Settling with spade preparatory to planting seed, 5 men, at 10*d.*		0	4	2		
Seed, 40 stone to the quarter = 240 stone, at 2½*d.*		2	10	0		
6 women cutting, 12 „ sowing, 3 „ pounding, } 21, at 8*d.*		0	14	0		
3 men to the quarter trenching, at 1*s.* 3*d.*		1	2	6		
Weeding twice		0	16	0		
10 men to the quarter digging-out = 60 at 1*s.* 3*d.*		3	15	0		
Picking and carrying to pit—1 woman to 5 men, at 8*d.*		0	9	0		
Pitting—included in above 10 men, being done by the diggers						
Manuring 1½ acre, at 12 horse loads per quarter at 2*s.* 6*d.*		9	0	0		
Carriage—say 5 loads per day = 14 horses, at 3*s.*		2	2	0		
Spreading, 6 men to acre = 9 at 1*s.*		0	9	0		
Shovelling, 4 ditto, 6 at 1*s.* 3*d.*		0	7	6		
No expense for marketing, potatoes being supposed to be sold at the pit.						
Measuring and picking { 6 men at 1*s.* 6*s.*; 6 women at 8*d.* 4*s.* }		0	10	0		
Stone gaps being in use in lieu of gates, making-up, and levelling same for admission to, and egress from field		0	5	0		
	£. *s.* *d.*				23	17 4
RENT AND TAXES. *Rent, per Irish acre.	2 2 0					
Taxes—County rates.	0 3 6					
Poor-rates	0 0 10					
		2	6	4		
Or on 3*a.* 0*r.* 22*p.*					7	9 1
					£36	0 9"

* "This is not the actual rent, but what I consider a *fair* rent, were the farm now to be let. The value in the rate-book is 1*l.* 15*s.* per acre. The rent actually paid I believe to be nearly 3*l.*"

This statement, it will be seen, differs very materially from the result of the calculations in Tipperary, in which the Guardians present, with the exception of Mr. Richard Sadlier, concurred, and which one of them, Mr. James Ryan, stated to be "if anything low."

It also appears to conflict with the evidence obtained in the neighbouring Union of Roscrea, (*see* evidence of Mr. Scroope), and Cashel, (*see* evidence of Mr. Long), and in the Union of Gorey, county Wexford.

In the latter Union, Mr. Samuel Clarke, one of the assistant valuators, (*see* his evidence), who is an English agriculturist, and has been in this country for a number of years in the capacity of land steward to Lord Courtown, states the profit per acre to be 3*l.* 6*s.* 8*d.*, on land let at 1*l.* 10*s.* per acre, which makes the profit of a farm, valued at 5*l.*, to be in or about 12*l.* per annum. By comparing the calculation made by Mr. Bolton, with the evidence of Mr. Clarke, the profit on oats and potatoes (the crops taken by Mr. Bolton for his calculation), as stated by both, is this:—

	Mr. Bolton.	Mr. Clarke.
On Oats.	A profit of 2*l.* 2*s.* 7*d.* per acre.	A profit of 3*l.* per acre.
On Potatoes.	A loss of 7*s.* 10*d.* per acre.	A profit of 5*l.* per acre.

Mr. Clarke's estimate was made after he had taken a night to reflect on the subject, and contained, as he expressed it, on handing it in, the clear profit "from plough to pocket."

RENT and VALUATION of £10 COUNTY ELECTORS, (registered 1833 to 1840), so far as ascertained.

COUNTY TIPPERARY. TIPPERARY UNION

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observ
TIPPERARY.	Armstrong, Simon	April 11, 1840	House	Tipperary	. .	30 0 0	60 0 0	
	Bourke, John	January 11, 1836	House and concerns	Tipperary	. .	19 0 0	7 0 0	
	Bourke, Pat.	April 11, 1840	House	Tipperary	. .	10 0 0	17 0 0	
	Coleman, Michael	April 3, 1838	House and concerns	Tipperary	. .	27 0 0	18 0 0	
	Collins, John	April 11, 1840	House and garden	Tipperary	. .	15 0 0	13 0 0	
	Conray, Patrick	,,	House and garden	Tipperary	0 0 10	25 0 0	25 0 0	
	Foley, James	October 28, 1835	House	Tipperary	. .	12 0 0	4 0 0	
	Fitzgerald, John	April 11, 1840	House	Tipperary	. .	19 0 0	30 0 0	
	Keating, Patrick	October 24, 1840	House and garden	Tipperary	0 0 10	30 0 0	27 8 0	
	Kinnane, James	,,	House	Tipperary	. .	15 0 0	17 0 0	
	Morrisy, Theobald	October 28, 1835	House	Tipperary	. .	34 0 0	60 0 0	
	Carmody, James	April 11, 1840	House, concern, and pound.	Bohercrowe	. .	8 0 0	. .	
	Reardon, Timothy	,,	Land	Ballinalard	14 2 12	22 10 0	10 0 0	
	M'Carthy, William	,,	House and land	Sadleir's Wells	34 1 27	47 10 0	44 0 0	
CULLEN.	Conway, John	October 24, 1840	House and land	Ballybronogue	24 3 0	34 5 0	50 0 0	
DONOHILL.	Doherty, William	April 11, 1840	House and land	Palles, Donohill	28 1 0	26 1 0	28 0 0	
	Doherty, Edward	January 2, 1840	House and land	Garryshane	19 3 15	20 0 0	33 0 0	
RATHLINEY.	Magrath, William	November 1, 1836	House and land	Curraghpoor	48 0 31	55 15 7½	71 0 0	
	Patrick, Ryan	,, April 11, 1840	House and land	Curraghpoor	23 3 24	23 19 4½	32 0 0	
	Conders, John	October 24, 1840	House and land	Longstone	35 1 35	49 3 0	45 12 0	
	Humphreys, William	April 11, 1836; October 24, 1840	House and land	Longstone	33 2 13	47 0 0	56 0 0	
	M'Carthy, Michael	,,	House and land	Cloher	34 0 0	45 3 0	45 0 0	
KILLADRIFFE.	Keating, Robert	October 24, 1840	Lands	Ballydrihed	54 0 0	36 15 0	36 0 0	
	Keating, William	January 2, 1840	Lands	Clonbullog	17 3 10	17 12 0	14 8 0	
	Power, James	January 11, 1836	Lands	Lismacue	30 2 30	23 13 6	26 8 0	
SHRONEHILL.	Bourke, James	October 24, 1840	House and land	Shronehill	24 1 8	31 10 0	45 0 0	
	Crotty, Timothy	October 28, 1835	House and land	Shronehill	60 3 29	75 5 0	103 0 0	
	Crotty, Maurice	October 24, 1840	House and land	Shronehill	34 1 0	45 15 0	62 0 0	
	Bourke, James	,,	House and land	Shronehill	24 1 8	30 0 0	45 0 0	
	Crotty, Timothy	,,	House and land	Shronehill	19 1 30	27 0 0	28 0 0	
BRUIS.	Molony, Michael	,,	House and land	Ballinahow	47 2 30	66 10 0	94 5 0	
	Quillinane, John	,,	House and land	Clonepett	12 0 20	16 17 6	15 0 0	
	Spillane, Daniel	,,	House and land	Clonpet	12 3 30	14 0 0	16 0 0	
EMLY.	Connell, Patrick	October 28, 1835	House and land	Glenborne	62 1 20	87 11 9	96 0 0	
	Connell, David	,,	House and land	Glenborne	43 3 20	61 19 10	68 0 0	
	English, Patrick	,,	House and land	Glenborne	3 1 0	4 11 0	5 0 0	
	Russell, Christopher	April 11, 1836	House and land	Glenborne	31 3 30	29 18 8	45 12 0	
	O'Brien, Morgan	October 24, 1840	House and land	Monmore	51 0 0	70 17 6	89 0 0	
	Purcell, Thomas	,,	House and land	Monmore	9 2 35	10 16 0	8 8 0	
	O'Brien, William	April 11, 1840	House and land	Monmore	51 0 0	70 17 6	89 0 0	
	Brien, Michael	October 28, 1835	House and land	Ballygrobbin	66 1 36	96 7 0	150 0 0	
SOLOGHEAD.	Molony, Cornelius	April 11, 1840	House and land	Accreabue	64 1 0	86 18 0	90 0 0	
GOLDEN.	Madden, Timothy	October 24, 1840	House and land	Lisgibbon	63 1 0	48 15 0	77 0 0	
	Brien, John	April 7, 1834	House and land	Ballyslatten	51 3 20	47 12 6	83 0 0	
	Heffernan, Daniel	October 19, 1839	House and land	Dangan	194 1 10	228 0 0	222 0 0	
	Hogan, Patrick	June 23, 1837	Land	Cartrueclough	12 0 24	22 10 0	22 10 0	
	Hogan, Patrick	,,	Land	Cartrueclough	4 3 17	9 0 0	13 12 0	
	O'Donnell, James	June 22, 1836; October 24, 1840	House and land	Abbeyathassel	71 2 17	44 10 0	75 0 0	
	Hogan, Michael	,,	House and concern	Golden	. .	5 0 0	5 0 0	
	O'Brien, William	,,	House and land	Ardabreen	8 0 16	7 10 0	15 0 0	
	Dergan, William	January 2, 1840	House and land	Ballinaclough	106 3 25	73 0 0	99 0 0	
KILFEACLE.	Cleary, John	December 29, 1836; January 2, 1840	House and land	Thomastown	229 3 30	242 8 0	225 0 0	

Rent and Valuation of £10 County Electors, (registered 1833 to 1840,)—*concluded.*

County Tipperary. Tipperary Union.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observations.
				A. R. P.	£. s. d.	£. s. d.	
Burke, Richard	January 2, 1840	House and land	Rossadrihid	45 1 16	31 15 7	38 0 0	
Burke, John	January 11, 1836; October 24, 1840	House and land	Clashogunke	47 2 2	35 4 3½	39 4 0	
Connery, Clement	April 11, 1836; January 2, 1840	House and land	Ashgrove	25 0 0	20 0 8	25 0 0	
Connery, Michael	,, January 11, 1836	House and land	Ashgrove	34 0 0	28 17 6	30 0 0	
Doherty, Edmund	October 24, 1840	House and land	Ashgrove	24 1 7	22 10 0	25 0 0	
Byrne, Thomas	October 29, 1839	House and land	Carnahalla	31 1 15	16 8 0	20 0 0	
Fox, Thomas	,,	House and land	Carnahalla	28 1 20	18 7 6	26 0 0	
Hayes, John	October 26, 1839	House and land	. . . .	31 2 6	20 19 6	25 0 0	
Hammersly, Patrick	April 11, 1837	House and land	Carnahalla	29 0 25	19 16 0	31 4 0	
Lahy, Patrick	October 26, 1839	House and land	Carnahalla	58 0 10	45 0 0	36 0 0	Widow Fox
Quill, Patrick	,,	House and land	Carnahalla	79 2 20	67 7 6	80 0 0	and Thomas
Quill, Daniel	April 11, 1837	House and land	Carnahalla	48 2 15	30 0 0	36 0 0	Fox.
Ryan, Thomas	,,	House and land	Carnahalla	31 1 15	16 8 0	20 0 0	Holds
Crowe, Thomas	October 26, 1839	House and land	Inchinsquilib	680 1 10	110 0 0	104 0 0	jointly with
Hanly, Michael	April 11, 1837	House and land	Liegh	145 3 5	16 12 0	18 0 0	P. Ryan.
Corbett, Edmund	October 26, 1839	House and land	Glengar	97 0 30	52 10 0	82 0 0	

Rent and Valuation of £10 County Electors, (registered 1833 to 1840,) so far as ascertained.

County Limerick. Tipperary Union.

Ryan, John	October 24, 1836	House and land	Reenavanna	40 1 39	9 0 0	10 12 0	
Ryan, Cornelius	,,	House and land	Reenavanna	66 1 30	12 4 0	17 0 0	
Ryan, Oliver	January 11, 1840	House and land	Reenavanna	25 3 30	6 8 0	10 0 0	
Gouley, Robert	October 26, 1840	House and land	Foilclera	45 1 16	9 12 0	13 8 0	
Kennedy, Patrick	January 11, 1840	House and land	Foilclera	129 2 10	20 0 0	27 12 0	
Ryal, John	October 26, 1840	House and land	Foilclera	45 1 16	9 12 0	13 8 0	
Cunningham, Terence	October 24, 1836	House and land	Cappamore	40 2 0	38 5 0	52 8 0	
Humphrys, John	June 25, 1833	House and land	Gurtnascarron	87 1 35	81 0 0	96 0 0	
Hayes, John	,,	House and land	Gurtnascarron	22 2 30	12 10 0	20 0 0	
Hickey, Rev. Patrick	June 25, 1833	House and land	Doon	10 1 0	13 2 6	13 12 0	
Richardson, Patrick	October 26, 1840	House and land	Doon	16 1 30	7 13 9	8 8 0	
Hickey, John	June 11, 1840	House and land	Tomaline	14 2 12	9 0 0	8 8 0	
Hayes, Richard	January 11, 1840	House and land	Kilmaylan	9 2 35	6 0 0	8 8 0	
Humphrys, Richard	October 23, 1839	House and land	Gurtavalla	16 0 32	12 10 0	20 0 0	
Hanagan, Patrick	October 24, 1836	House and land	Duck Island	34 0 0	21 0 0	18 4 0	
Hickey, Patrick	October 23, 1839	House and land	Covelish	16 0 32	12 10 0	27 0 0	
Leonard, Patrick	,,	House and land	Ballyvooneen	27 0 0	37 2 6	50 8 0	
Donegan, Patrick	,,	House and lands	Knockanroe	43 3 0	63 9 0	70 0 0	
Ryan, Edward	October 24, 1836	House and lands	Cooloque	121 2 0	187 10 0	221 0 0	
Hayes, Morgan	October 23, 1839	House and lands	Meltown	40 2 0	35 0 0	25 4 0	
Hayes, Denis	October 24, 1836	House and lands	Coolnapish	22 2 20	24 10 0	26 0 0	
Gueran, William	April 7, 1835	House and land	Ballinagally	53 1 0	75 7 6	82 0 0	
Kirby, Daniel	October 23, 1839	House and land	Ballylahiffe	71 0 0	110 0 0	139 4 0	
Dwyer, Thomas	,,	House and land	Mouahila	25 2 20	16 16 0	18 0 0	
Bowles, William	,,	House and land	Gurtivihane	51 3 10	30 8 0	22 0 0	
Real, Thomas	,,	House and land	Kilnagoney	22 3 0	31 2 0	36 0 0	
Bourke, Edmond	January 10, 1838	House and land	Garryhekin	16 0 32	24 0 0	30 0 0	
Lonergan, Pat	,,	House and land	Garryhekin	32 1 20	48 0 0	60 0 0	
Bourke, Richard	October 23, 1839	House and land	Garryhekin	16 0 32	24 0 0	30 0 0	
Kirby, Michael	,,	House and land	Garryhekin	110 1 0	154 2 6	188 0 0	
Keating, Michael	,,	House and land	Garryhekin	26 2 30	23 14 0	48 0 0	
Harty, John	April 7, 1834	House and land	Newtown Ellard	46 1 10	69 0 0	84 0 0	
Ryan, Daniel	January 10, 1838	House and land	Newtown Ellard	61 2 8	77 14 0	115 8 0	
Crowe, Edward	October 23, 1839	House and land	Cluggan	30 2 0	30 15 0	39 0 0	
Ryan, Thomas	,,	House and land	Ballyporeen	17 2 20	19 19 0	31 4 0	

GOREY UNION.

APPENDIX.

Gorey.

Extracts from Minute-book.

Extracts from Minute Book of Board of Guardians.

AT the first meeting of the Board of Guardians, held on the 24th January, 1840, present, the Right Honourable the Earl of Courtown, five ex-officio Guardians, and 24 elected Guardians, (whose names are given at length in the minute-book.) It was unanimously resolved—That the Earl of Courtown be Chairman of the Board of Guardians.

That Sir Thomas Esmonde be Vice-Chairman, and that Captain Robert Owen be Deputy-Vice-Chairman of the Board.

No existing surveys, or valuations adequate to the purposes of valuation.

It was also unanimously resolved—"That there are no existing surveys or valuations adequate to the purposes of valuing the rateable property of the Union; and that it is desirable to entrust the valuation thereof to a competent professional person, or persons; for which purpose the Assistant Commissioner be requested to cause advertisements to be inserted in such public journals as he may think proper, inviting candidates for the valuation to transmit tenders, post-paid, on, or before Tuesday 18th February next, to the Chairman of this Board. The tenders to state a sum for 1000 acres, including all rateable property thereon, or a bulk sum for the entire Union; and to name a period by which it is proposed to complete the valuation, security to be required for the performance of the contract."

At an ordinary meeting of the Guardians held on Thursday, the 20th February, 1840,

Present, the Earl of Courtown, five ex-officio, and 23 elected Guardians, (whose names are given.)

The Right Honourable the Earl of Courtown in the chair.

Tenders were read from the under-mentioned valuators, proposing to value the rateable property of the Union on the following terms:—

Mr. Hanly, at 45*s.* (per thousand statute acres, to complete by 31st October, 1840). Mr. Smith, at 44*s.* (per thousand statute acres, to complete in nine months). Messrs. Neville and Son, 44*s.* (per thousand statute acres, to complete in eight months). Mr. Bolton at £250 for the entire Union, to complete in eight months. Mr. Samuel Hollingsworth, at £450, to complete by 1st October next.

Messrs. Neville and Son appointed valuators.

Whereupon Captain Owen proposed, and Mr. Cooke seconded—"That the offer of Messrs. Neville and Son, to value the rateable property, be accepted, on condition that no assistant shall be employed by the Messrs. Neville, who shall not previously have been approved of by the Board of Guardians."

This resolution having been agreed to unanimously, Messrs. Neville and Son were declared the valuators of this Union.

At the next meeting, which was held on the 19th March, 1840,—

The Right Honourable the Earl of Courtown in the chair.

Present, three ex-officio, and 21 elected guardians,

Messrs. Neville and Son, the valuators, being in attendance, were called on—they delivered the following letter to the chairman:—

Gorey, 19th March, 1840.

MY LORD,

We propose employing, as our assistants in the Union, Messrs. John Byrne and John Bass together, Fossey Bolton and Samuel Clarke together, and Richard Brassington, late of the Government Valuation Department.—And we have to request the assent of the Board of Guardians thereto.

We are, my Lord,
Your faithful Servants,
NEVILLE and SON.

To the Earl of Courtown,
Chairman, Gorey Union.

On the motion of Colonel Owen, seconded by John Glasscott, Esq., it was resolved, with two dissentients—"That the assent of the Guardians to the above arrangement be given as desired."

At an ordinary meeting of Guardians, 3rd June, 1840,—

Captain Robert Owen in the chair.

Present, two ex-officio and 14 elected Guardians.

Mr. Samuel Irwine appointed assistant valuator.

On the motion of Colonel Owen, seconded by Solomon Richards, Esq., it was unanimously resolved—That the application of Mr. Neville to appoint Mr. Samuel Irwine to assist him in the valuation of the Union be agreed to; but at a subsequent meeting held at Gorey, on Wednesday, the 1st July, 1840.

Earl of Courtown, chairman.

Present, five ex-officio and 15 elected Guardians (whose names are given).

Appointment of Mr. Irwine rescinded.

By an unanimous resolution, the appointment of Samuel Irwine, as assistant valuator, was rescinded.

And it was ordered—That Messrs. Neville be required to lay before the Board at their next meeting, one or more of the Electoral Divisions, the valuation whereof may have been completed at that time.

At an ordinary meeting of Guardians, Wednesday, 29th July, 1840,—The Right Honourable the Earl of Courtown in the chair,

Present, six ex-officio and 23 elected Guardians.

Sub-committees appointed to revise the valuation.

On the motion of Captain Owen, seconded by J. G. Richards, Esq., it was agreed unanimously—That the following sub-committees be appointed to revise the valuation of this Union, as given in from time to time by Messrs. Neville, with power to adjourn from day to day.

No. 1.—The elected Guardians of the Gorey, Coolgraney, Courtown, and Wingfield, Electoral Divisions, together with such ex-officio Guardians as reside within these divisions, or may have property therein, to revise the valuation of the four electoral divisions, comprising this district—five to be a quorum.

No. 2.—The Guardians as above, of Ballyellis, Rosmanogue, and Camolin—three to be a quorum.

No. 3.—The Guardians as aforesaid of Ballycanew, Monomolin, and Wells—three to be a quorum. The Chairman, Vice-Chairman, and Deputy, to be members of all Committees ex-officio. The clerk to attend all committees. Should the valuation of any more of the divisions be sent in to the clerk at any time between the ordinary meetings of the Board, he is required to summon the sub-committee to whom the revision of such valuation is entrusted, to meet on the first vacant day. The sub-committees to hold their meetings in the Magistrate's room in the Court House, and to report progress at the ordinary meetings of the Board.

At an ordinary meeting of Guardians, Wednesday, 26th August, 1840,—

The Right Honourable the Earl of Courtown in the chair.

Present, five ex-officio and 16 elected Guardians.

Valuation of Coolgraney, Monomolin, Ballyellis and Wingfield, delivered in by Mr. Neville.

Mr. Neville, the valuator, attended and delivered in the valuation of the Electoral Divisions of Coolgraney, Monomolin, Ballyellis, Ballycanen, and Wingfield, as far as regarded the net annual value of the same.

At an ordinary meeting of Guardians, on Wednesday, 23rd September, 1840,—Captain Owen in the chair,

Present, three ex-officio and 11 elected Guardians.

Sub-committee of opinion that the valuation is, on the whole, equitable.

The Vice-President reported that the sub-committees had revised the valuations of the several electoral divisions of the Union, and had made such suggestions as they thought right.—To most of these revisions the valuators assented, and the opinion of the sub-committee was, that the valuation had, on the whole, been attentively and equably made. When the valuators had not concurred in the suggestions made by the committee, the valuators' work remained untouched.

A letter was read from Mr. Neville, the valuator, stating that the valuations, as completed, would be ready for delivery to the Guardians on Saturday next, and requesting an advance of £100 on account.

Whereupon it was proposed by Mr. Pearson, seconded by Mr. Hugh Redmond, and resolved—That this meeting, at its rising, do adjourn till Monday next, to receive the valuation books from Messrs. Neville.

On the motion of Colonel Owen, seconded by Mr. Glascott, it was resolved unanimously—That an advance be made to Messrs. Neville, the valuators, of £100 on account, and that a draft be drawn on the Treasurer for the amount, which was done accordingly.

At an adjourned meeting of Guardians, on Monday, 28th September, 1840,—Captain Owen in the chair,

Present, three ex-officio and 16 elected Guardians.

Mr. Neville, the valuator, attended and delivered in the valuations, as revised and corrected, of the several electoral divisions of the Union, and the Guardians approving of, and adopting the same, it was

Notice given to the Commissioners, that a rate is about to be made. Valuation books open to public inspection.

Resolved, on the motion of P. A. Moore, Esq., seconded by Colonel Owen—That the clerk be instructed to give notice according to Form F. in the order of the Poor Law Commissioners, that the Guardians intend to make a rate according to such valuation. And that the said valuation do lie for public inspection for 21 days at the Court House at Gorey, to commence Monday, 5th October, 1840.

At an ordinary meeting of Guardians, on Wednesday, 18th November, 1840—The Right Honourable the Earl of Courtown in the chair,

Present, four ex-officio and 14 elected Guardians.

The Board meets from day to day, to consider objections to valuation.

Mr. Neville, the valuator, was in attendance, and stated that he was now prepared to attend the Board to go into the consideration of the several objections made to the valuation. Whereupon, on the motion of Captain Owen, seconded by Mr. Richards, it was resolved—That this Board do meet here from day to day, commencing on Monday next, the 23rd instant, at 10 o'clock, for the purpose of considering and revising those general objections made to the valuation.

Resolved—That the clerk be instructed to classify the several objections to valuation in electoral divisions, in order to facilitate the proceedings of the Board.

At a meeting of the Board of Guardians, on Monday, 23rd November, and following day,

Present, the Earl of Courtown, chairman, three ex-officio and 17 elected Guardians.

The Board attentively revised and considered the Valuation of the Union, and agreed to the following Resolutions:—

Moved by J. G. Richards, Esq., seconded by Ponsonby A. Moore, Esq., and resolved—

The Board express their full approbation of the valuation.

That in revising and adopting the valuation of this Union, by Messrs. Neville, the Board desire to record their full approbation of the care, attention, and judgment which Messrs. Neville have evinced, and at the impartial and satisfactory manner in which they have executed the important duties entrusted to them.

APPENDIX.

Gorey.

Moved by Robert Doyne, Esq., seconded by Mr. Pearson, and resolved unanimously—

That the clerk of the Union be instructed to transmit a copy of this resolution to the Messrs. Neville, under the seal of the Union.

At an ordinary meeting of Guardians, on Wednesday, the 16th December, 1840,

Present, the Earl of Courtown, chairman, three ex-officio and 14 elected Guardians.

Union divided into collector's districts.

It was resolved—That the Union be divided into three collector's districts.

No. 1.—To consist of the Electoral Divisions of Gorey, Coolgraney, Wingfield, Rossmanouge, and Courtown.

No. 2.—The Electoral Divisions of Ballyellis and Camolin.

No. 3.—The Electoral Divisions of Ballycanew, Monomolin, and Wells.

And the barony collectors, Messrs. Thomas Webster, William Fayle, and George Pounder were appointed to collect the poor-rate, at 2½ per cent.

Thomas Webster, for No. 1 district.

William Fayle, for No. 2 district.

George Pounder, for No. 3 district.

Subject to the approval of the Poor Law Commissioners.

Mr. Neville handed in revised books of valuation.

Mr. Neville handed in the books, as revised, of the Valuation of the Union, which were read accordingly.

At an ordinary meeting of Guardians, 13th January, 1841,—The Right Honourable the Earl of Courtown in the chair,

Present, five ex-officio and 14 elected Guardians.

Moved by Mr. Richards, seconded by Mr. Doyne, and resolved—That the account of Messrs. Neville, the valuators, amounting to £295. 10*s.*, for the valuation of the Union, be passed and allowed.

Ordered, that the clerk do write to the barony collectors, acquainting them that their appointment has been confirmed by the Commissioners, and requesting them to attend the next meeting of the Guardians, on Wednesday, 10th February next.

On the 10th February, accordingly, the barony collectors attended a meeting of the Guardians, and it was then ordered, that copies of collectors' bonds and sureties should be sent for; and on the 10th March, 1841, the last meeting was held, of which any entry appears in the Minute Book, at which a letter was read from Messrs. Neville, conveying an application for £95. 10*s.*, the balance of their account; and the clerk was desired to reply thereto.

Evidence.

Evidence.

Mr. SAMUEL CLARKE, Valuator, *examined.*

Mr. Samuel Clarke, assistant valuator.

Valuation 10 per cent. below usual letting value, and more for small holdings.

Mr. Samuel Clarke was appointed an assistant valuator to Messrs. Neville. Witness and Mr. Bolton (who was also appointed an assistant valuator) valued about 33,000 acres of the Union; their valuation, he thinks, is about 10 per cent. below the usual letting value with good landlords, and in the case of small holdings, something more than 10 per cent.; it is 25 per cent., at least, below the rents where proposals for letting are taken; the houses in the different towns and villages in the Union are valued 20 per cent., on an average, below the letting value; their principle, with regard to the houses in the country, was, to take the value at 3 to 3½ per cent. on the estimated cost of building.

Value of tenant's interest at valuation, £5 to £7 per acre.

As a general rule, he thinks the different holdings would sell for from £5 to £7 per acre, if let on lease at the Poor Law valuation. Witness's father has come over to this country from England, and taken a farm from Lord Courtown. The part of the Union in which his father's farm is situated was valued by Mr. Neville himself; the valuation is £81, and the rent paid is £190. Witness is an Englishman; was Steward to Lord Courtown for eight years, managing from 150 to 280 acres of tillage land, and is now a tenant of Lord Courtown's, farming 80 statute acres; the usual average profit of small holdings of four acres to eight acres would be £3 an acre for the quality of land let at 30*s.* an acre; it would not be so much on land let at 14*s.* to 17*s.* an acre.

Profit of small holdings £3 per acre. Corrected statement, after taking time to consider, £3. 6*s.* 8*d.* per acre.

Mr. Clarke said he should like to make this calculation with greater accuracy, and having been told that he might do so in the course of the ensuing day, he handed in the following paper, and in doing so, said it contained a statement of the profit, from the plough to the pocket.

"Acreable profits of corn crops grown on strong clay lands rented at 30*s.* per acre:—

"Wheat, deducting every expense	£5
Beans, ditto	4
Oats, ditto	3
Potatoes, ditto	5
Meadowing and after grass	2
Grazing	1
6)	20
"Average profits per acre	£3. 6*s.* 8*d.*

Land at 15*s.* per acre would not yield more than two-thirds of the above profits, say £2, averaging seven years' prices and profits."

Mr. JAMES GODKIN, elected Guardian, *examined.*

Mr. James Godkin, elected guardian.

Mr. James Godkin is a tillage farmer, holding 75 Irish acres from Lord Courtown, who does not put his lands to the market; he has a maxim of live and let live. Witness pays a rent of £49 19*s.*, but it is an old take; if it was now to be let, it would be cheap at £75; a person who had a 31-years' lease of it at that rent would get a solvent tenant to give him £600 for his interest, without taking into account the timber growing on the farm, (which witness planted and has registered), but considering it merely as shelter; his valuation for poor-rate is £68.

Mr. JOSEPH CRANWELL, Clerk of the Union, *examined.*

Mr. Joseph Cranwell, clerk of Union.

Mr. Joseph Cranwell is a middle landlord, is of the class who are badly spoken of; but he does not wish to ask too much from his tenants; would like to see them take their dinners off a different joint from what the pig has; there are some of his tenants to whom he charges no rent, the others pay their rent punctually.

Mr. Cranwell at the same time gave a statement of the rents paid by his tenants, showing that his rents are a considerable per centage over the Poor Law valuation.

VALUATION of £10 COUNTY ELECTORS (registered 1833 to 1840) so far as ascertained.

COUNTY of WEXFORD. GOREY UNION.

Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
GOREY.	Blake, Robert	June 22, 1835	House and land	Clough	61 0 4	40 2 0	
	Moles, Thomas	October 20, 1835	House, land, and mill	Clough	28 2 37	32 16 0	
	Foley, Edward	,,	House and land	Clonattin	66 0 26	70 0 0	Thomas Foley in rate-book.
	Oughton, John	October 17, 1837		Ballytigun	79 0 27	67 16 0	Should be in the Monomolin rate-book.
	Faxton, Joseph	June 22, 1835	House and land	Ballinastrun	8 0 16	9 15 0	
	Jones, Patrick	December 28, 1839	House and land	Ballinastraw	22 2 28	16 0 0	
	Kinsley, Michael	December 28, 1839	House and land	Ballinastraw	31 0 13	20 0 0	
	Sheean, James	December 27, 1838	House and land	Ballinastraw	45 0 16	21 0 0	
	Sheean, William	,,	House and land	Ballinastraw	58 2 3	35 0 0	
	Bass, John	December 28, 1839		Tenashina	79 1 20	46 10 0	
	Bass, Thomas	June 22, 1840		Tenashina	79 1 20	42 10 0	
	Connors, Barnaby	December 27, 1838	House and land	Barnland	14 0 27	7 0 0	
	Woodburn, Andrew	December 28, 1839	House and land	Lacken	33 0 33	13 0 0	
	Sheehan, James	June 18, 1839	House and land	Lacken	33 0 33	19 0 0	
	Kinsley, Thomas	December 27, 1838	House and land	Knockavotha	24 2 33	16 0 0	
	Kinsley, James	,,	House and land	Knockavotha	19 3 15	13 0 0	
	Kinsela, Alexander	,,	House and land	Corcannon	33 3 10	25 18 0	
	Leary, Arthur	June 20, 1836	House and land	Corcannon	42 3 28	35 2 0	
	Dermot, Pat.	December 27, 1838	House and land	Tinnock	20 2 0	19 15 0	
	Dermot, Bryan	,,	House and land	Tinnock	20 0 0	19 15 0	
	Lawless, Isaac	,,	House and land	Tinnock	48 2 15	44 10 0	
	Leary, John	December 28, 1840	House and land	Tinnock	56 2 31	50 0 0	
	Webster, William	December 27, 1838	House and land	Great Gove, or Groveland.	48 2 16	24 0 0	
	Giles, John	,,	House and land	Tubberduff	90 2 34	69 18 0	
	Birney, Michael	June 22, 1835	House and land	Killowen	33 1 25	22 0 0	
	Dowdale, Joseph	,,	House and land	Killowen	51 0 4	30 0 0	
	Rapple, John	March 31, 1835	House and land	Killowen	32 2 32	21 5 0	
	Fitz Simon, William	,,	House and land	Kilmichael	19 1 30	13 0 0	
	M'Donald, Martin	August 27, 1838	House and land	Kilmichael	34 3 13	18 4 0	
	Staunton, Michael	June 22, 1835	House and land	Kilmichael	46 3 36	24 4 0	
	Jones, John	,,	House and land	Kilmichael	87 1 36	41 18 0	
	Frith, William	August 27, 1838	House and land	Kilcavin	108 2 5	68 0 0	
	Godkin, Moses	December 28, 1839	House and land	Kilcavin	38 3 20	22 16 0	
	Mulligan, William	December 27, 1838	House and land	Kilcavin	42 1 27	25 14 0	
	Donelly, William	,,	House and land	Parkbawn	36 0 6	35 9 9	
	Warten, John	March 31, 1835	House and land	Ballygullen	112 2 12	122 3 0	
	Redmond, Hugh	March 31, 1835	House and land	Tomcoyle or Tomkyle	46 3 36	31 19 0	
	Jones, Richar	,,	House and land	Clonmore	11 2 18	10 10 0	
	Keys, Patrick	,,	House and land	Clonmore	26 2 37	21 12 6	
COOLGRANEY.	Doyle, James	December 29, 1835	House and land	Rathpeern	16 0 32	10 0 0	
	Linnaghan, Michael	December 27, 1838	House and land	Rathpeern	41 0 17	24 0 0	
	Hughes, Anthony	June 22, 1835	House and land	Fortchester	51 3 14	53 0 0	
	Devlin, Daniel	June 18, 1839	House and land	Killybegs	21 0 2	20 10 0	
	Doyle, Michael	June 22, 1835	Land	Oulart	19 1 30	12 0 0	
	Kavanagh, Michael	December 28, 1839	House and land	Scarnagh	89 3 10	76 15 0	
	Murray, Joseph	,,	House and land	Scarnagh	83 1 18	61 0 0	
	Ward, John	December 29, 1839	House and land	Scarnagh	41 1 9	28 4 0	
	Byrne, Joseph	June 22, 1835	House and land	Inch	25 0 17	22 15 0	
	Byrne, John	,,	House and land	Inch	16 0 32	21 10 0	
	Kavanagh, John	June 18, 1839	House and land	Monagarrow	5 2 27	5 0 0	
	Shortile, Michael	June 22, 1835	House and land	Clones	54 1 3	45 10 0	
	Byrne, Michael	,,	House and land	Castletown	16 0 32	16 0 0	
	Hanlon, Lewis	June 18, 1839	House, land, and mill	Castletown	11 1 14	20 0 0	
	Kinsela, Lawrence	December 28, 1839	House and land	Tomnahelry	51 1 37	51 0 0	
WINGFIELD.	Lee, Samuel	June 22, 1840	House and land	Barnadown	107 0 7	60 10 0	
	Lee, John	,,	House and land	Barnadown	107 0 7	58 0 0	
	Douse, William	,,	House and land	Ballinabarney	245 4 14	76 0 0	
	Burland, Bartholomew	December 28, 1840	House and land	Loggan	145 3 6	68 0 0	
	Noblet, William	December 28, 1839	House and land	Ballythomas	221 3 27	68 10 0	
	Charles, Thomas	June 22, 1840	House and land	Armagh	87 2 10	38 16 0	

Valuation of £10 County Electors (registered 1833 to 1840)—*continued.*

COUNTY OF WEXFORD. GOREY UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
Ballyellis.	Eager, John	March 31, 1835	House and land	Armagh	16 0 32	7 0 0	
	Eager, Thomas	June 22, 1840	House and land	Armagh	44 2 8	24 0 0	
	Smith, John	December 29, 1838	House and land	Armagh	24 1 8	10 0 0	
	Keegan, Anthony	December 28, 1840	House and land	Cranue	115 3 27	38 7 6	
	Williams, William	,,	House and land	Cranue	613 1 0	181 0 0	
	Bristlawn, Stephen	March 31, 1835	House and land	Ballyellis	51 0 4	39 0 0	
	Bristlawn, William	,,	House and land	Ballyellis	34 3 27	25 0 0	
	Breen, Michael	,,	House and lands	Ballyellis	33 3 31	29 0 0	
	Doyle, John	,,	House and land	Ballyellis	44 0 38	36 10 0	
	Dowger, William	,,	House and land	Ballyellis	72 0 30	50 10 0	
	Erraghty, John	June 22, 1835	House and lands	Ballyellis	36 2 7	25 0 0	
	Kehoe, John	March 31, 1835	House and lands	Ballyellis	33 3 31	25 0 0	
	Kilbride, John	June 22, 1835	House and lands	Ballyellis	21 0 9	15 10 0	
	Toole, John	March 31, 1835	House and lands	Ballyellis	30 1 31	20 0 0	
	Donohoe, Thomas	March 21, 1835	House and land	Ballyconran	29 1 38	13 8 0	
	Donohoe, James	June 22, 1835	House and land	Ballyconran	29 1 38	14 8 0	
	Jones, Thomas	March 31, 1835	House and lands	Ballyconran	21 2 21	12 5 3	
	Keeney, Daniel	,,	House and land	Ballyconran	104 2 30	42 5 0	
	Kavanagh, Martin	,,	House and lands	Ballyconran	78 3 0	30 2 6	
	Blake, Richard	June 22, 1835	House and land	Budeswell	91 2 4	47 12 0	
	Kehoe, Timothy	March 31, 1835	House and lands	Budeswell	32 0 9	20 15 0	
	Connor, Joseph	December 27, 1838	House and land	Munny	32 1 28	22 0 0	
	Summers, James	,,	House and land	Munny	19 1 32	15 18 0	
	Kelly, Andrew	March 31, 1835	House and land	Ballytarsna	49 1 25	25 3 6	
	Kelly, Daniel	,,	House and land	Ballytarsna	49 1 24	25 3 6	
	Kelly, James	December 27, 1838	House and lands	Ballytarsna	49 1 25	25 3 6	
	Sheridan, James	,,	House and land	Askabey	99 0 34	27 15 0	
	Sheridan, Nicholas	,,	House and lands	Askabey	165 0 36	46 0 0	
	Murphy, Patrick	June 22, 1835	House and land	Kiltellahane	90 2 34	66 0 0	
Rosmanogue.	Doyle, Patrick	June 22, 1835	House and land	Upper Island	72 3 22	48 4 0	
	Byrne, Garret	,,	House and land	Baupark	18 2 24	9 12 0	
	Byrne, Daniel	December 27, 1838	House and land	Baupark	27 2 6	13 15 0	
	Corcoran, John	,,	House and land	Baupark	49 0 0	23 13 0	
	Byrne, James	June 22, 1835	House and land	Rosminogue	17 0 1	8 7 0	
	Kavanagh, Moses	,,	House and land	Lower Island	14 2 13	6 8 0	
	Finn, Daniel	January 22, 1835	House and land	Carrigbeg	34 2 35	27 0 0	
	Kennedy, Michael	October 20, 1834	House and land	Boley	102 0 8	58 0 5	
	Brown, Patrick	June 22, 1835	House and land	Clonamana	35 0 37	16 10 0	
	Doyle, Thomas	December 28, 1839	House and land	Knockbrandon	78 3 35	36 0 0	
	Ireton, Thomas	December 27, 1838	House and land	Bolacreen	69 2 25	35 0 0	
Camolin.	Byrne, James	March 31, 1835	House and land	Monasootha	45 1 17	24 0 0	
	Murphy, Patrick	October 14, 1840	House and land	Clone & Effermogue	18 2 20	12 10 0	
	Archbold James	December 27, 1838	House and land	Ballyshane	50 1 19	35 0 0	
	Whelan, William	June 18, 1839	House and land	Ballyshane	40 0 15	28 0 0	
	Archbold, John	June 20, 1834	House and land	Ballinclare	51 0 5	30 10 0	
	Bates, Peter	December 29, 1835	House and land	Ballinamona	32 1 23	23 0 0	
	Hill, Samuel	,,	House and land	Ballinamona	16 0 32	12 0 0	
	Hendrick, Joseph	,,	House and land	Ballinamona	45 1 17	32 10 0	
	Stedman, Michael	,,	House and land	Ballinamona	16 0 32	13 0 0	
	Warren, William	March 31, 1835	House and land	Ballyclough	137 1 36	130 0 0	
	Hicks, James	December 27, 1838	House and land	Askingarrow	14 3 22	9 10 0	
Ballycanew.	Richards, John	March 31, 1835	House and land	Gruppark	72 3 23	150 0 0	
	Richards, Edward	,,	Brow and glen, house and lands	Glynnbeg	3 3 19 8 0 15	6 0 0 4 0 0	Pat. Dunn, rate-book- query, same nement.
	Dunn, George	,,	House and lands	Ballinatra	0 3 10	4 0 0	
	Porter, Benjamin	June 22, 1835	House and land	Raheenmore	100 3 29	82 5 0	Dr. Porter, rate-book.
	Barker, John	June 22, 1835	House and land	Arragurtin	138 2 15	97 11 0	
	Lawless, James	March 31, 1835	House and land	Ballymulterbeg	24 1 30	15 5 0	
	Lawless, Edward	June 22, 1835	House and land	Ballymulterbeg	17 1 26	10 15 0	
	Redmond, Owen	December 27, 1838	House and land	Ballymulterbeg	255 3 13	230 0 0	
	Wafer, James	,,	House and land	Killena	9 2 6	7 15 0	
	Hollingsworth, John	June 18, 1833	House and land	Cranverowen	97 0 31	78 0 0	
	Roche, Robert	June 18, 1833; December 18, 1839	House and land	Ballinclare	123 0 18	98 0 0	Name of to land, Ba cleary, in C of Peace's
	Hollingsworth, Samuel	March 31, 1835	House and land	Ballianew	87 0 22	76 10 0	
	Sparks, Abraham	,,	House and land	Coolookhey	24 1 8	16 15 0	
	Hollingsworth, Samuel	June 22, 1835	House and land	Coolookhey	58 1 11	40 1 0	
	Hollingsworth, Daniel	,,	House and land	Coolookhey	8 0 28	5 0 0	
	Bolton, Henry	March 28, 1840	Land	Cullintra	24 2 32	15 5 0	
	Earl, William	October 20, 1835	House and land	Cullintra	46 3 36	44 10 0	
	Earl, Edward	,,	House and land	Cullintra	53 1 33	47 0 0	
	Earl, William, jun.	March 28, 1840	House and land	Cullintra	53 1 33	47 0 0	
	Earl, Allen	October 14, 1840	House and land	Cullintra	94 3 18	89 5 0	
	Earl, Robert	December 29, 1835	House and land	Peppard's Castle	79 3 4	53 0 0	
	Kavanagh, James	December 27, 1838	House and garden			10 0 0	
	Connor, Patrick	March 31, 1835	House and land	Newtown	115 0 17	95 0 0	
	Burkett, John	October 14, 1839	House and land	Kilmichael	154 1 29	200 0 0	
	Redmond, Bartholomew	December 28, 1839	House and land	Ballygarret	113 3 39	35 0 0	
	Lawless, Miles	March 28, 1839	House and land	Monmore	20 0 22	13 10 0	
	Cullen, Patrick	December 27, 1838		Jorduff	62 2 13	44 0 0	
	Morris, Ralph Samuel	October 17, 1835	House and land	Glasscarrig	120 0 15	85 0 0	
	Gahan, Michael	March 31, 1836	House and land	Mullauneigh	129 2 39	91 10 0	

Valuation of £10 County Electors (registered 1833 to 1840)—*concluded.*

COUNTY of WEXFORD. GOREY UNION.

Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
MONOMOLIN.	Gahan, James	March 31, 1836	House and land.	Mullauneigh	132 3 12	111 0 0	Catherine in rate-book — query, same tenement.
	Doyle, John	,,	House and land.	Monagrena	76 2 6	56 0 0	
	Doran, Patrick	March 28, 1839	House and land.	Monagrena	35 2 22	24 10 0	
	Doran, Michael	March 28, 1840	House and land.	Monagrena	40 0 14	29 10 0	
	Kavanagh, Denis.	December 27, 1838	House and land.	Monagrena	24 1 8	16 0 0	Representatives of Pat. Kavanagh in rate-book.
	Kavanagh, William						
	Maguire, John	March 31, 1835	House and land.	Monagrena	28 3 32	14 0 0	
	Brien, Michael	,,	House and land.	Lagnaglough	26 3 36	25 15 0	
	Coleman, Edward	,,	House and land.	Lagnaglough	34 0 3	27 15 0	Hold jointly.
	Coleman, Martin						
	Doran, James.	,,	House and land.	Lagnaglough	28 3 0	20 10 0	
	Murphy, Moses	,,	House and land.	Lagnaglough	13 0 9	11 0 0	
	Thackabery, Fossey	,,	House and land.	Tomagaddy	72 3 23	61 15 0	
	Doyle, Thomas	,,	House and land.	Rahundarrig.	135 1 2	77 0 0	
	Cooke, Burke William	October 16, 1838	House and land.	Court.	229 0 6	182 10 0	
	Doyle Peter	March 31, 1835	Cabin and land.	Garrydaniel	57 2 33	22 10 0	
	M'Daniel, John	,,	House and land.	Garrydaniel	34 0 2	11 10 0	
	Doyle, Matthew	,,	Land.	Barglaney	4 1 33	2 0 0	
	Furlong, William	December 27, 1838	House and land.	Knockadalk	61 2 9	42 15 0	
	Kenny, James	October 14, 1839	House and land.	Knockadalk	61 2 9	39 0 0	
	Brien, Patrick	March 31, 1835	House and land.	Corbally	64 3 7	41 10 0	
	Middleton, James	December 28, 1839	House and land.	Ballyart	59 1 39	38 0 0	
COURTOWN.	Ryan, Anthony	March 31, 1835	House and land.	Banogue	32 2 17	21 0 0	
	Hill, Henry	June 22, 1835	House and land.	Toursilla	37 2 35	19 15 0	
	Lee, William.	,,	House and land.		43 1 30	24 5 0	
	Hanstock, George	December 29, 1835	House and land.	Ballyculo.	62 2 26	34 10 0	
	Young, Edward	June 22, 1835	Land, house and mill	Ballyculo.	36 0 6	24 0 0	
	Reed, George.	March 31, 1835	House and land.	Raheenagumer	23 3 30	12 0 0	
	Spencer, Arthur	June 22, 1835	House and land.	Ballyscartin	29 0 25	13 10 0	
	Woodroffe, Abel	December 29, 1835	House and land.	Ballenacarrig	137 3 26	110 0 0	
	Rickaby, William	June 22, 1835	House and land.	Kildermot	38 3 20	27 0 0	
WELLS.	Rath, William	October 14, 1840	House and land.	Ballyshane	55 0 12	44 10 0	
	Ferris, Hugh	June 22, 1835	House and land.	Craan	34 0 3	29 0 0	
	Sunderland, John	June 18, 1833; and October 14, 1840.	House and land.		48 0 29	38 10 0	
	Barker, Thomas	June 22, 1840	House and land	Cramore	222 1 2	205 0 0	
	Leet, Thomas	December 29, 1835	House and land.	Ballinvack	15 3 39	16 5 0	
	Ormsby, George	October 14, 1840	House and land.	Trengarrow	25 3 27	26 0 0	
	Sinnot, Michael	October 20, 1839	House and land.	Trengarrow	30 3 4	29 0 0	
	Sinnot, William	March 31, 1835	House and land.	Trengarrow	30 3 4	29 10 0	
	Sinnot, Robert	October 17, 1836	Land.	Trengarrow	32 1 23	28 0 0	
	Earl John, jun.	June 22, 1840	House and land.	Ballinahawn	24 1 8	16 0 0	
	Bryan, John	October 14, 1840	House and land.	Killencooley-more	54 0 9	48 5 0	
	Donohoe, Peter	January 18, 1839	House and land.	Killencooley-more	33 0 33	30 0 0	
	Connors, Lawrence	October 16, 1838	House and land.	Ballinamona	40 3 8	11 0 0	
	Kehoe, James.	,,	House and land.	Ballinamona	45 3 26	24 0 0	
	Bryan, Miles	December 27, 1838	House and land.	Ballinamona	34 0 3	12 10 0	

KILKEEL UNION.

APPENDIX.

Kilkeel.

Extracts from Minute-book.

Extracts from Minute Book of Board of Guardians.

September 7, 1839.

First Meeting of the Board—Present, 3 *ex-officio* and 14 elected Guardians.

Valuation Committee appointed.

Valuation Committee appointed, consisting of 10 elected Guardians, to report to the Board of Guardians as early as possible, upon the best mode of proceeding to obtain a fair valuation of the property within the Union.

September 25th, 1839.

Meeting of the Board—Present, 3 *ex-officio* and 15 elected Guardians.

Report of the Valuation Committee.

The Committee appointed to enquire into the best mode of obtaining a fair valuation of the rateable property within the Union, reported as follows:—

"That inasmuch as we consider the valuation of Mr. Griffith too low, and not such as to make all property within the Kilkeel Poor Law Union fairly and equally taxable, we, the Committee appointed by the Guardians of said Union, recommend a new valuation of said Union, so that all property within it should be equally and justly valued at its proper value, in order to carry into effect the intentions of said Act."

Adopted.

Resolved—That the suggestion of the Committee be adopted, and that means be taken by the said Committee to carry this object into effect, and report thereon to the next meeting of the Board.

October 16th, 1839.

Meeting of the Board—Present, 3 *ex-officio* and 12 elected Guardians.

The Guardians received a communication from the Poor Law Commissioners, approving of the course proposed of having a new valuation.

Proposals by valuators.

An advertisement having been inserted in the papers for a competent person to value the Union, two tenders were received, one from Mr. John Wilson, on the following terms, viz., £2 per thousand acres for arable, and £1 for mountain land, to exclude all property liable to be rated thereon, and to be supplied with Mr. Griffith's maps, and field-books to correspond.

The other from Mr. John Edgar, who proposed to value all rateable property within the Union at the following rate, £2 per thousand acres for arable and 10*s*. for mountain land.

Mr. Edgar's proposal was at first accepted: but when the contract was explained to him, he declined to enter into it, and Mr. Wilson's proposal was accepted.

June 8th, 1840.

Meeting of the Board—Present, 1 *ex-officio* and 6 elected Guardians.

A communication was received from the Poor Law Commissioners, approving of the appointment of Mr. Wilson.

June 8th, 1840.

Meeting of the Board—Present, 1 *ex-officio* and 5 elected Guardians.

The valuator applied for money in advance, but his application was refused until he should have completed at least one electoral division.

September 20th, 1840.

Meeting of the Board—Present, 1 *ex-officio* and 9 elected Guardians.

Valuator gives in the valuation of two electoral divisions.

Mr. Wilson, the valuator, attended the Board and delivered the valuation of Mourne Park and Fofanny in a complete form, and promised to have the remaining portion of the valuation ready to lay before the Board on that day month.

Resolved—That the two divisions of Mourne Park and Fofanny, which were perfected, should be examined by the Valuation Committee; and that the Guardians of the several divisions be informed from time to time of the days fixed for the Committee, to meet and examine the valuation of the several divisions, in order that they may attend.

October 28th, 1840.

Meeting of the Board—Present, 1 *ex-officio*, and 13 elected Guardians.

Valuator gives in the valuation of four divisions.

The Valuator having delivered in the valuation of the divisions of Greencastle, Mullartown, Bryansford, and Maghera.

Resolved—That the Valuation Committee do meet on Wednesday next, the 4th of November, for the purpose of examining the valuation of the electoral divisions which are perfected. One *ex-officio* and one elected Guardian were added to the Valuation Committee.

November 25th, 1840.

Meeting of the Board—Present, 2 *ex-officio* and 8 elected Guardians.

Meetings of Valuation Committee.

The Valuation Committee which met pursuant to the resolution of the Board on the 4th instant, for the purpose of examining the valuation of the electoral divisions of Greencastle, Mourne Park, Mullartown, Bryansford, Maghera, and Fofany, presented the following report, viz.:—

Report of Valuation Committee.

"That they are of opinion that there exist many inaccuracies in the valuation of the divisions laid before them, and that in consequence the clerk be directed to write to Mr. Gulson, to request his attendance in order to consider the best mode of proceeding in the matter."

Resolved—That the valuation, as now delivered, is not satisfactory; and that the valuator be instructed forthwith to review, and carefully to inspect those parts of the Union which his assistants have valued; and that the valuator be instructed, before delivering in his valuation, personally; to check the valuation of each townland, so that he can, from his own knowledge, sustain the valuation so made; and that the valuator be further instructed to furnish a fair copy of the valuation.

Valuation not satisfactory.

January 20th, 1841.

Meeting of the Board—Present, 1 *ex-officio* and 5 elected Guardians.

Mr. Wilson attended, and delivered in the valuation of the Union, in the form prescribed by the Act of Parliament.

Valuator gives in the revised valuation.

Resolved—That the clerk be directed to write to Mr. Gulson to ascertain whether the Guardians of each division may be allowed to take the valuation of their several divisions to their own residences, in order that they may carefully inspect the same, and give their opinion of them at the next meeting of the Board.

Resolved—That if Mr. Gulson acquiesce, the clerk be requested to send the valuation of the several divisions to the Guardians representing each.

February 10th, 1841.

Meeting of the Board—Present, 1 *ex-officio* and 9 elected Guardians.

The Valuation Field Books having been handed by the Clerk to the Guardians of the several divisions, and many errors of quantity having been discovered, and errors as to the names of landlords being apparent,

Errors in the revised valuation.

Resolved—That each Guardian be requested to point out or make a list of such as appear to him to require revision, and forward them to the clerk with the Valuation Book, in order that the clerk may at once refer such list to the valuator, and that the valuator be desired forthwith to revise such cases and alter them as to him appears necessary, before delivering the valuation for their inspection by the rate-payers, and that the valuator deliver them to the Board Meeting in a revised state.

March 10th, 1841.

Meeting of the Board—Present, 2 *ex-officio* and 10 elected Guardians.

The valuation having been delivered in a revised state,

Resolved—That the clerk be instructed to issue the notice that it will be open for inspection.

Extract from Letter Book.

Circular to the Land Proprietors and Agents in the Union:

Kilkeel, 19th December, 1839.

Sir,—The Board of Guardians of the Kilkeel Union having considered it necessary to have a valuation of the property within the Union, for the purpose of raising a rate for the relief of the poor; but, in order to make it perfect, the valuator requires to be supplied with the names of the occupiers on the several estates in the Union, with the quantity of land contained in each holding; and I have to request you will be so kind as to furnish a list of tenants on such parts of your estate as is comprised within the Union, and, as far as is practicable, the quantity of land of which the several holdings consist in each townland, or to allow the valuator or clerk to have access to your Books for the purpose.

Application to landlords for lists of their tenants, with the number of acres held by each.

JOHN BOYD,
Clerk of the Kilkeel Union.

Evidence.

Evidence.

Mr. JOHN WILSON, Valuator, *examined.*

Mr. John Wilson, valuator.

He was appointed valuator on the 6th October, 1839; was to receive £2 per thousand acres for arable land, £1 per thousand acres for mountain.

Remuneration to valuator.

Farms about 50 or 60 acres of his own in the County of Down.

Has been engaged from time to time for 30 years and upwards in valuing land for private gentlemen. The last gentleman whose estate he valued was Mr. Synnot, in the County of Armagh: that was about 12 months ago.

His qualifications.

Has valued the Unions of Banbridge, Newry, Kilkeel, and has been appointed valuator of the Newtownards and Downpatrick Unions. These comprise nearly the whole of the County of Down; was well known by the Guardians of this Union; was recommended by the Assistant Commissioner, Mr. Gulson; has been written to by several Guardians of other Unions, offering to get him appointed valuator; but has enough to do, and declined to undertake any other Union.

Was supplied with Griffith's Valuation Field Books; Ordnance maps; Copies of Tithe books in two parishes; County Cess Applotments.

Documents furnished.

Got also from most of the landlords or their agents, lists of the tenants, with the number of acres held by each, but not the rents.

These documents were only to assist him in making out the areas.

Had three assistants besides his son. Two of them, William M'Gill and John M'Crink, were professional valuators whom he had instructed himself, and whom he had been in the habit of employing.

Assistant valuators.

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Kilkeel.

Evidence.

The third, John Edgar, was a bailiff and valuator on Lord Kilmorey's estate for many years. He was well acquainted with the whole of the Barony of Mourne, and in general knew the rents paid by the tenants. Edgar was recommended to him by the Guardians; he, Wilson, did not wish to employ him.

Instructions given to assistant valuators.

William M'Gill and John M'Crink valued the electoral divisions in the Barony of Upper Iveagh; he instructed them to describe in their field-books the nature of the land and state of improvements, houses, fences, convenience to water, to fuel, to manure, to market, and also to put down what they considered the value.

Method adopted.

Instructed them to mark each tenement with particular marks, one for valuation and one for rent, when it could be ascertained. Had four or five different marks for the quality of soil —one for oat soil, which was subdivided into three or four others, according to the quantity of oats the land could produce; another for wheat soil, which was subdivided into two qualities; had no particular mark for pasture land, they wrote down whether it was fattening pasture or mountain pasture, or liable to be flooded, or so on; had four different marks for the aspect; they marked the distance from the nearest market-town by numbers representing the miles; they put down whether it was convenient to manure, to sea-weed or lime; there is no other manure in this country; they then stated what they thought the value. He could in that way set the proper value upon a farm in the County of Cork without going there.

Alterations.

Altered their valuation in 60 cases out of 100. If, from their description of the land, he considered that they had not set the proper value upon a field, he rode there and judged for himself.

Checks.

They did not visit every tenement together; made them check each other, and would occasionally check them both himself; had too much to do to visit every place himself.

Edgar valued that part of the Union which is in the Barony of Mourne; gave few instructions to Edgar; he was old and could not be taught; let him value the land in his own way, from his own knowledge of the letting value; told him to keep a mean between the high and the low rents.

Test of value, average of rents paid upon late lettings.

Took the letting value of land in each Union, as the proper test of value for that Union.

By the letting value of land does not mean the highest price the land would fetch, nor the highest price a person could pay and continue to pay, but means the average of the rents actually paid upon late lettings.

Competition for land.

In this Union, there is more competition for land than in any other part of the County of Down; the population is very great, and any price would be given for land; that competition has raised the letting value.

High rents.

On some parts of Lord Kilmorey's estate, which extends over the greater portion of the Barony of Mourne, the rents are fair enough, and not too high, except where there are middlemen, to whom exorbitant rents are paid; all the other landlords in the Union let their lands high, much higher than in other parts of the County of Down.

Small proprietors.

There are a great many small proprietors in the Union who let their lands high, some of the tenants striving to pay, others cannot. Was obliged to take all these circumstances into account; would not have done his duty if he had not done so.

His test was not a reasonable rent, for there are scarcely any reasonable rents in the Union.

Was not guided by the highest rents actually paid in the Union, but endeavoured to keep a mean between such rents and the fair rents on Lord Kilmorey's estate.

Comparison between rent and valuation.

His valuation is, perhaps, 5 per cent. higher than the latter, and from 10 to 15, and in some instances 20 per cent. below the rents on other estates in the Union; his valuation is a shade higher than what he considers a fair rent between landlord and tenant.

£20 an acre would be given for the good-will of land let at his valuation.

When a person wants land he must buy it, or he will get no land in the County of Down. In this part of the County he should pay 20*l.* an acre, lease or no lease; is sure that 20*l.* per acre would be given for the goodwill of land let at his valuation.

Comparison between valuation and rack-rents.

Thinks that tenants could pay more than his valuation; knows that many of them pay 10*s.* and 15*s.* more, but cannot say how they manage to pay it; knows land near Kilkeel let at 50*s.* an acre, which he has valued at 35*s.*; considers that 50*s.* for that land is a rack-rent; knows land let at 30*s.* which he has valued at from 20*s.* to 25*s.*; even his valuation is a little more than what he considers a reasonable rent.

Valuator's calculation in estimating the value of a tillage farm.

Has made calculations for every quality of land, by which he judges that a fourth of the value of what the land can produce, is, in most cases, about the fair rent which ought to be paid to the landlord; considers that if a landlord takes more, he robs his tenant; has made that calculation by taking a farm of a certain number of acres, say 20; a man who cultivates that right would have a rotation of five years, 4 acres of oats, 4 of potatoes, 4 of wheat, barley flax, or oats (according to the nature of the soil), and 8 acres of clover, 2 acres of cutting clover the first year, and 2 the second year for feeding.

Fair rent:—one fourth of produce.

From the average price of produce at the nearest market town for the last five years, and from the description and situation of the land, he can calculate pretty nearly what the farm can produce every year, if properly cultivated, and gives a fourth of the value to the landlord, no matter what description of soil; the better the land, the better the cultivator is paid.

Profits of a farm of 20 acres.

For a Farm of 20 acres of Oat Soil of a fair average quality in the County of Down, would make the calculation as follows:—

Years.	Expenses—Seed and Labour.	£.	s.	d.	Average Value of Produce.	£.	s.	d.
1	Lime for Oats, for 4 acres	3	0	0	*Oats*—25 cwts. per acre, at 6*s.* per cwt., for 4 acres, is	30	0	0
	Ploughing and Harrowing	4	10	0				
	Seed—12 cwt. at 8*s.*, for 4 acres	4	16	0				
	Weeding, Reaping, Thrashing, and Stacking	4	10	0				
2	Ploughing, Cross-ploughing, and Harrowing for Potatoes	9	12	0				
	Carting out Manure and spreading same	5	16	0				
	Seed—5 tons, at 1*l.* per ton	5	0	0	*Potatoes*—12 tons per acre, at 1*l.* per ton, for 4 acres, is	48	0	0
	Cutting and dropping same	1	12	0				
	Setting, moulding, weeding, raising, and pitting up 4 acres	17	12	0	*Oats*—25 cwt. per acre, at 6*s.* per cwt. for 4 acres, is	30	0	0
3	Oats—4 acres, putting in	2	10	0				
	Seed	4	16	0	*Clover*—1 year, 6*l.* per acre, 4 acres	24	0	0
	Weeding, Reaping, Stacking, and Thrashing	4	10	0	2 do. 3*l.* do.	12	0	0
4 & 5	Clover and Grass Seeds	5	0	0				
	County Cess for 5 years, average at 2*s.* 6*d.* per acre	12	10	0		144	0	0
	Tithe or Rent-charge, do. 1*s.* 6*d.*	7	10	0	Deduct for Rent one-fourth	36	0	0
	Carting Oats to market	5	0	0	£	108	0	0
	Ditto Potatoes	3	0	0	Deduct Expenses	101	0	0
	£	101	4	0	Clear Profits £	7	0	0

20 acre farm.

The occupier will be remunerated for his labour, and will have besides a clear profit of £7 per annum on a farm of 20 acres.

The refuse of the kitchen will feed a couple, and sometimes three pigs, which will enable him to have bacon; the management of the cows will be amply rewarded by the use of milk; and the rearing of poultry, &c. will be an additional profit to provide or assist in providing clothes and other necessaries; this is intended for a country farm; in the neighbourhood of towns, the value will improve according to the distance, &c.

Gives the landlord credit for any advantage which diminishes the labour or expense of the tenant, and does not increase the value of the produce.

That will leave enough to the tenant to live and support his family, according to the size and quality of his farm, having regard to his industry and knowledge of farming. No matter what the rent is, a man cannot live comfortably upon a small farm; a man who has only five acres cannot live well, even at a reasonable rent; the landlord ought not for that to be deprived of his profits.

10 acre farm.

A tenant having ten acres could live and support his family upon potatoes and milk; and, provided his family be not too large, give them meat once or twice a-week: for three months in the year he will be without milk altogether.

5 acre farm.

Upon a farm of five acres, no matter what the rent is, the tenant and his family could not eat meat, except once or twice a-year; if oftener, it should be at another man's expense.

Considers that upon a farm of twenty acres the tenant ought to give meat to his family two or three times a-week.

There are no pasture farms in this Union. If there were, he would value them as follows:—

Value of grazing farms how calculated.

Considers how much weight the land would put upon a beast per acre; fattening land would, in the summer, put on a hundred or a hundred and a half, that would be about £3; he gives two-thirds of that to the landlord. The tenant on these farms has no labour. The £1 he leaves to the tenant is quite sufficient to remunerate him for his trouble, for interest on his capital, chances of death, &c.

This mode of calculation satisfactory.

Has been for thirty years and upwards valuing on that principle, and has found it in every case to be the fair rent; has constantly valued farms for neighbours or acquaintances when they have been purchasing farms, and found them always satisfied; has often settled disputes between man and man about the value of farms, and found both parties pleased. It is about the rent which fair landlords charge, such landlords as the Marquis of Downshire, Lord Londonderry, General Meade, William Sharman Crawford, Lord Charlemont, Lord Gosford, and others. His principle is almost always applicable to their rents upon recent lettings.

Does not make that calculation for every farm he values, but it was in that way that he originally formed his notion of the value of land, and of the rent that ought to be paid to the landlord.

Comparison between the valuation of Kilkeel and that of other unions.

The Banbridge Union is valued at about the rents charged by the landlords mentioned above. It is valued just as he would value for a landlord.

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Valued the Newry Union a shade higher, owing to the great advantage of being near a good market. In the Newry Union he had valued Mr. Synnott's estate, about £4,000 a-year, and adopted the same valuation exactly to a shilling for the poor law. Mr. Synnott has adopted it for his tenantry, and both the landlord and tenants are well pleased with it.

Mr. Blacker, Lord Gosford's agent in the Newry Union, gave a new lease last year, and the rent was exactly the same as the valuation of the Union.

The valuation of the Newry Union is perhaps a shade lower than that of this Union; about 3 or 4 per cent. lower.

Has heard that the valuation of the Lurgan and Lisburn Unions were valued considerably lower than the Unions he has valued.

Of the three Unions he has valued, considers Kilkeel the highest, then Newry, and Banbridge is the lowest; but there is not much difference between them.

Got no instructions from the guardians of this Union, or from the Newry guardians. They behaved well to him, and let him do just as he pleased. Took his own views of what the land was letting for in the Union.

Comparison between the rent and the valuation.

Considers that his valuation is in general below the rents paid in the Union upon late lettings. Could not say by how much. Knows instances where the rent is 25*s.* and the valuation 18*s.* or 20*s.* The difference is greater where the properties are small. Upon parts of the Kilmorey estate the valuation is above the rents; but even upon that estate, where the land has been lately let, the rents are high enough; thinks that in those cases they are near his valuation.

Edgar had valued land for Lord Kilmorey, and the instructions he gave him were to value a shade higher.

The farms are small.

There is no comfort in this Union. The farms are too small, and at his valuation the tenants could not live comfortably.

There are 32,000 acres of mountain in the Union which he left at Griffith's valuation, merely a nominal value, perhaps not more than 2*d.* or 3*d.* an acre.

Farms near the sea.

When he was valuing farms near the sea, took into account the convenience to sea-weed for manure, but not the profits which might be made by fishing.

Valuation of small farms higher in proportion.

Valued small farms something higher in proportion than large farms, owing to the greater competition for that class of farms.

Valuation of towns.

Valued the towns himself; in general adopted Griffith's valuation for houses above £5, by adding half, and thus bringing them to Griffith's original valuation; that is generally what they would let for from year to year. In most cases he left it so, provided there had been no alterations since, improvements or dilapidations; considered the condition and size of the house; made great allowance for the situation. In every town there is always some part where the best business is done, allowed sometimes cent. per cent. for that; took also into consideration the stores and rere of the house.

Farm-houses.

Did not adopt Griffith's valuation for farm-houses, but looked at the offices and improvements, whether they were conveniently laid out for farming.

Villas at Rostrevor.

Valued the houses at Rosstrevor higher than elsewhere, because they let very well in the summer; took into consideration the chances of letting, the situation, the taste with which the place was laid out, improvements, planting, &c.; did not consider in any instance the cost of building so as to allow a certain rate of interest; a small place, if nicely laid out, would often have a better chance of being let, and fetch a higher price than a larger one.

Comparison between Poor-law valuation and Griffith's valuation.

Did not adopt Griffith's valuation in the country, considering it too low, particularly in this Union; has found that by adding about 30 per cent. to Griffith's valuation of every townland for houses, improvements, &c. he brings it to what he considers a fair rent between landlord and tenant.

Never inquired whether there was a lease, or whether the tenant was a freeholder.

There are scarcely any freeholders in the Union.

Paucity of leases.

Thinks there are very few leases, and those are old leases; there are some leases on Lord Annesley's estate, but none are granted now, for the heir is a minor; there are some few, but very few, on Lord Downshire's property; does not think that the leases are renewed when they fall in on the Kilmorey estate, nor on Lord Roden's estates; knows scarcely any landlords in the County of Down who are giving leases; did not see a lease given these twelve months; formerly he used to see twenty a week.

Land will let and sell as high without as with a lease; a tenant is never ejected as long as he pays the rent.

People are so anxious to get land that Mr. Henry is taking in part of the mountain, which he lets at 5*s.* an acre. It is bad mountain pasture; thinks that is very high; he has valued part of that by the bulk, according to Griffith's valuation; could not say exactly how much an acre, but something very low.

Thinks Edgar commenced the valuation of the barony of Mourne about March or April, 1840; he himself used to come once a week or once a fortnight to inspect his work, and where he went wrong, correct it. The valuation of the whole Union was complete in six months; he laid it before the Board in October.

Valuation returned to valuator to be revised.

It was returned to him to be revised because it was incorrect. The part Edgar valued was the most unsatisfactory; he was chosen by the guardians; had to go over the whole of it again, altered the greater part of it; altered the entire of one townland; there were mistakes both in the areas and the value; some places were left out altogether.

Returned the revised valuation about two months after.

No regular revision Committee was appointed, but each Guardian took home the valuation of his own electoral division.

Mode of revision adopted by the Guardians.

They made no alterations as to value, but made suggestions as to the number of acres, names of landlords, &c.; they suggested in many cases that the value should be altered, but he did not yield to their suggestions in that respect.

Got no instructions either from the Guardians individually or from the whole Board respecting the valuation, but knows that most of the Guardians who were tenants wished for a low valuation; heard them after say so; thinks that they are all satisfied, with the exception of one or two.

Mr. Boyd, Clerk of Union.

Mr. JOHN BOYD, Clerk of the Union, *examined.*

Appointment of valuator.

Mr. John Wilson was appointed sole valuator on the 16th of October, 1839; he had been employed to value estates for private gentlemen. Mr. Gulson, the assistant commissioner, recommended him; he was then the valuator of the Newry and Banbridge Unions, and has since been appointed the valuator of the Newtownards and Downpatrick Unions.

Documents furnished.

The Board supplied him with maps and field books of the Ordnance survey, and copies of the tithe books for the different parishes. He, the clerk, was directed by the Board to write to the several landlords, or their agents, for lists of their tenantry, with the number of acres held by each tenant: many sent them; others gave access to their books.

He ascertained the areas from the persons who applot the county cess, which in most parts of the Union is collected according to Griffith's valuation.

The valuation commenced in January, 1840; part of it was laid before the Board on the 20th of September, but it was returned several times to the valuator to be revised, and it was not finally adopted until the month of January, 1841.

Assistant valuators.

He had two or three assistants, who visited the holdings and valued them. They were at work at the same time in different parts of the Union. Does not think Wilson himself went to every tenement. He lives about fifteen miles off, near Banbridge, and was busy valuing other unions at the same time. Whilst his assistant was valuing the electoral division of Kilkeel, Wilson did not come more than once a fortnight: he would on such occasions stop a day or two, and take a look over different townlands, and judge for himself whether he was valuing fairly.

The assistant who valued this part of the Union was a person named Edgar, who had at first been appointed the valuator of the Union, but had afterwards resigned.

Valuator adopted Griffith's valuation for the mountains. And for houses in towns by adding one-half.

He did not value the mountains himself, but he adopted Griffith's valuation.

He also adopted Griffiths valuation in the towns of Kilkeel, Rosstrevor, and Newcastle; for the houses over £5 he added one-half, to bring them to the value originally set upon them by Griffith. Wilson himself valued the houses under £5; he would value these according to the letting value of the town; for instance, the houses in the town of Rosstrevor would let higher than in the town of Kilkeel. He valued them something lower than the rent. Knows some houses paying £4 rent valued at £3. 10*s.*; and so with others in the same proportion. £4 is a high rent; does not think more could be got. Such a rent for that class of houses would not be charged by good landlords; those who let them at £4 wish to make as much as they can out of them. Sometimes the valuation is the same as the rent.

Comparison between valuation and rent.

Farms near towns.

Knows some fields near the town held by persons living in the town, the rent they pay is £3; those fields are valued about £2. 10*s.* The same land would not be let by Lord Kilmorey for more than £2 or £2. 5*s.* an acre. The rents on Lord Kilmorey's estate are low, and in many instances below the valuation.

Average size of farms.

The average size of farms is from three to ten acres. Farms near the sea are more valuable than inland farms; they have plenty of sea-weed, the land is warmer, and produces better crops. Wilson made allowance for that, and valued them higher.

Mode of valuation adopted by one of the assistants.

Edgar, who valued the barony of Mourne, was bailiff for many years, and was well acquainted with the neighbourhood, knew the rents, and could tell whether the rent was fair from the way the tenant lived, having regard to the character of the man and the extent of his farm; he could say from the way he lived whether he was paying too little or too much. He would look at his crop, or at his stacks, and then form his opinion.

Is quite sure that those who have houses at Rosstrevor get by letting them furnished in the summer, more than the valuation. Believes they were satisfied with the valuation.

Rents higher than the valuation.

In consequence of the great competition for land, tenants give more than the valuation, and are able to give more and live, but not comfortably. In general, except upon some parts of the Kilmorey estate, the rents are higher than the valuation. The rents vary so much that he could not say exactly how much higher.

Alterations made by guardians.

The alterations made by the guardians were generally to reduce. Heard Mr. Henry, an *ex-officio* guardian, Lord Kilmorey's agent, say that the valuation was rather low.

The guardians in general satisfied with the revised valuation.

The guardians in general, with the exception of one or two, are now satisfied with the revised valuation. Those who complained were guardians near the town of Kilkeel, who were farmers; they complained principally of their own farms, or of their own neighbourhood, being valued too high.

A good many alterations were suggested by the Guardians for the divisions of Maghera, Kilkeel, and Ballykeel; these were generally, to alter the number of acres; some of them were to vary the value.

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Kilkeel.

Evidence.

The electoral divisions of Mourne Park and Fofany were finished on the 30th September, 1840.

Valuation referred to the Valuation Committee.

On the 28th October the valuator gave in the divisions of Greencastle, Maghera, Mullartown, and Bryansford. The valuation was referred to the Valuation Committee, who met on the 4th of November, and reported that it was not satisfactory, and recommended that the valuator be instructed to inspect those parts that his assistants had valued.

Report of the Valuation Committee.

Captain Hill read a memorial from the inhabitants of one townland, complaining that neither the valuator nor his assistants had visited their townland; the assistant said he had. Wilson took back the books and revised them.

Guardians take home the Valuation Committee.

On the 21st January, 1841, Wilson returned the revised valuation to the Board, and the Guardians took home the books of their respective divisions. They suggested a good many alterations, most of them were for mistakes in the number of acres, and some names were left out altogether; some of them, but not many, were for reducing the valuation: the valuator, in most cases, made the required alterations.

There is a large tract of mountain in the Union, there is also a great extent of arable land along the sea shore, and at the other side of the mountain.

Division of Kilkeel.

The electoral division of Kilkeel contains about 4,496 acres of mauntain land, valued at £90 or £100. There are few people living in the mountainous district, not more than perhaps 20 or 30. He adopted Griffith's valuation—charged it to the landlord, and charged the tenants only for their houses; very few leases in the division; all, except two townlands, is part of Lord Kilmorey's estate; no leases have been given on that estate for the last six or seven years.

Mourne.

No part of the division of Mourne is returned as mountain; some of it borders on the mountain; all, except four townlands, is part of the Kilmorey estate.

Green Castle.

There are 9,615 acres in the division of Green Castle, 4,093 acres of which consist mountain, valued at £88; nearly all is part of the Kilmorey estate.

Ballykeel.

The greater portion of Ballykeel is mountain, it contains altogether 12,833 acres, upwards of 8,030 mountain, valued at £80; Lord Kilmorey is the landlord of two-thirds, the rest is divided amongst small proprietors. The rents charged on those estates is considerably higher than the valuation. The whole of the townland of Ballymartin, under Lord Kilmorey, is leased at 1*s.* an acre. The occupiers are comfortable farmers from 5 to 14 acres. In consequence of the low rents they pay, a good many of them are freeholders.

Mullartown.

About half of Mullartown is mountain. There are five townlands in the lower part, three of which belong to Lord Kilmorey, the remaining two are divided amongst several proprietors.

Fofany.

No part of the division of Fofany is returned as mountain, but some of it borders on the mountain; Lord Roden is the landlord of two townlands; does not know whether there are any leases on his estate, but does not think any are given at present; no freeholders; the Marquis of Downshire is the landlord of two townlands; there are some freeholders on his estate; three townlands are part of the Annesley and Bangor estates; is not acquainted with the other divisions.

Not many leases in the Union.

Does not think there are many leases in any part of the Union; on the Kilmorey estate, when the leases drop, they are not renewed. The tenant considers himself as secure without as with a lease; he is never turned off as long as he pays the rent.

Mr. Atkinson elected Guardian.

Mr. ATKINSON, elected Guardian for Mullertown, *examined.*

The valuation of his electoral division is very fair; has heard a great many complaints amongst the rate-payers that is too high, but does not think they will be able to sustain any objections.

One of his neighbours, who has 60 or 70 acres, pays rent to Mr. Thompson of Newry, about £70 a year; that farm is valued at £63. 18*s.* Is sure that more than £70, perhaps £80 a year could be got, but thinks £70 a year quite enough for it.

The country is very densely inhabited; an acre or two would sell at anyprice; the holdings are from 3 to 4 acres; very few leases; farms of that size near the sea which give good oats, barley, and potatoes, (no wheat) are valued at from 25*s.* to 30*s.* an acre; some of them are let higher; some of them are let as high as £2 an acre; thinks 30*s.* quite enough.

Never heard any of the Guardians complain of the scale of valuation, except Mr. Henry, Lord Kilmorey's agent, who said he thought that, if any thing, it was too low; and two or three others complained that it was too high. The latter are tenants, and guardians in the neighbourhood of Kilkeel. The letting value there is higher than in his division.

Valuation of the neighbourhood of Kilkeel.

A good deal is given for land near Kilkeel. Mr. Walmesley gets £3. 3*s.* an Irish acre for land valued at about £2. £3. 3*s.* is a rack-rent for that land. Considers Wilson's revised valuation perfectly fair between landlord and tenant.

Assistant valuator's mode of valuing.

Edgar valued the electoral division of Mullartown; does not think he went through every tenement.

Heard many of the tenants say that he never even looked at their land. Never saw him in his division but once or twice.

Wilson called upon him once; thinks he made a good many alterations in Edgar's valuation.

Thinks Edgar got the value of the whole townland from Griffith's valuation; he added about 25 or 30 per cent. for the houses, improvements, &c., according to their number and

condition; 30*s.* for one, 25*s.* for another, and so on; he then found the relative value of each holding from the County Cess applotments. Has compared Wilson's valuation with Griffith's, and found the former, in most instances, to be about 30 per cent. higher.

There were a great many errors in the number of acres: some places were left out altogether. He pointed out a great many mistakes, which Wilson corrected. Knows every acre in his electoral division, and thinks that at present it is pretty fairly valued; not the most that would be given, but the fair value of the land, and a little below the rents.

Errors in the original valuation.
The revised valuation a fair one.

Mr. GEORGE MULLIGAN, elected Guardian for Bryansford, *examined.*

Mr. Mulligan, elected Guardian.

He considers the town of Newcastle is altogether too highly valued.

Valuation of Newcastle.

Walked with Wilson when he was valuing the town, and he told him that he adopted Griffith's valuation by adding half to it.

There is neither fair nor market at Newcastle, the people merely depend upon strangers who come in the summer; many houses are often unlet, even in the summer, some of them are let for a month or two.

The greater part of the town is under lease; ground-rent is paid to Lord Annesley, it varies from 6*s.* to £2. 10*s.*

Has a house next door to, and of the same description as, the one he resides in, he has it let to a tenant from year to year for £16; Wilson has valued that house and his own together at £30.

The owners are, generally, satisfied if they make £20 in one season,—alludes to the best houses in the town,—that is the most they ever make, furniture included; these are valued at £15 or £20.

Knows a small thatched house, which is valued at £8; it is often let in the summer for a month or six weeks, at 20*s.* per week. Does not think if a man came from the country to take it by the year, he would give more than £5 for it.

Knows the house where the captain of the coast-guard lives; the rent is £20, including furniture, stabling, &c.; it is valued at £30.

This town is valued higher than Kilkeel or Castlewellan, though they are both market-towns.

Has heard no complaints about the land in his electoral division; very high rents are paid, 40*s.* or 50*s.* an acre; thinks it is, in most cases, valued as high as the rent; no leases are given now in his neighbourhood.

Valuation of the land in the neighbourhood of Newcastle.

W. S. HILL, ESQ., ex-officio Guardian, *examined.*

W. S. Hill, Esq., ex-officio Guardian.

He resides in the electoral division of Bryansford, is not well acquainted with the valuation of the other parts of the Union. In his neighbourhood Wilson depended principally upon his assistants; does not think they visited every tenement. Mr. Wilson's son came to him, and had access to his maps and books.

On one or two townlands there were memorials from the tenants, complaining that their townlands had not been visited, but has heard that Wilson went there since.

When the valuation of the part of the Union in which he resides was given in, there were a great many mistakes both in quantity and value.

Mistakes in valuation.

The whole valuation was referred back by the Board to Mr. Wilson, who returned it about two or three months after, and he (Mr. H.) then took home the valuation of his district, and he gave Wilson a list of objections which he corrected in his (Mr. H's) office, without visiting the tenements.

Does not mean to object to the valuation as at present altered, and considers it a tolerably fair valuation as between landlord and tenant; these observations apply only to the part of the Union in which he resides; this is merely his present impression; could not say without looking into it more minutely, and comparing the valuation with his books, whether it is above or below the rent.

Thinks the revised valuation a fair one.

Mr. WILLIAM HAMILTON, elected Guardian for Kilkeel, *examined.*

Mr. Hamilton, elected guardian.

He thinks the valuation altogether too high, particularly in the vicinity of the town; it is considerably above the rents on Lord Kilmorey's estate.

Mr. Henry, the agent, thinks the valuation too low, but when he, Mr. Hamilton, pointed out some small farms near the town, he admitted that in those instances it was too high.

Does not know much of other parts of the Union.

There are a great many middlemen about the town, and they let their land high; the price they get is above the valuation, but thinks that the rent paid to the owner in fee is lower than the valuation.

Has a small farm which he has let for the last 20 years to a tenant-at-will, the rent of which is £2 an acre; that is the full rent it is worth. It is valued by Wilson at £1 an English acre.

Mr. ROBERT DAVIDSON, elected Guardian for Greencastle, *examined.*

Mr. Dawson, elected Guardian.

Considers the valuation a very fair one; the land is fully worth the money at which it is valued. The farms with which he is acquainted, are not valued too high, but just what they ought to be valued at between landlord and tenant.

VALUATION of £10 COUNTY ELECTORS, (registered 1832 to 1840,) so far as ascertained.

COUNTY DOWN. Marked thus * registered in 1832, and not since re-registered. KILKEEL UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations
KILKEEL.	Clements, James	Oct. 21, 1839	House and land	Kilteel	16 1 0	14 6 0	
	*Halliday, Henry	Nov. 9, 1832	House and garden	Magheramurphy	0 1 24	16 16 0	
	Spence, Hugh	Oct. 21, 1839		Augnahooney	48 2 15	34 0 0	
	Reid, John	Oct. 18, 1836		Kilkeel & Magheramurphy	0 3 16	20 8 0	Is the landlor three other h in the town o keel.
MOURNE PARK.	Henderson, William	Oct. 21, 1839	House and land	Derryogue	25 3 35	24 10 0	
	Moore, James	,,	House and land	Ballymageough	26 1 20	21 16 0	
GREENCASTLE.	Annett, James	Oct. 21, 1839	House and land	Maghery	16 2 30	13 18 0	
	Cuming, Edward	,,	House and land	Maghery	38 3 20	50 1 0	
	Chain, Hugh	,,	House and land	Maghery	29 0 35	24 6 0	
	Kinney, Daniel	Oct. 18, 1836	House and land	Maghery	13 3 18	17 6 0	
	Paterson, John	April 4, 1837	House and land	Grange	53 0 0	37 15 0	
	Sloan, David	,,	House and land	Drummond	22 2 15	17 16 0	
	Cunningham, Nich.	July 4, 1840	House and land	Greencastle	24 2 20	24 0 0	
BALLYKEEL.	M'Kibbin, James	Oct. 21, 1839	House and land	Ballymartin	11 0 35	12 8 0	The tenants o townland of lymartin hol der leases fo at 1s. an acr
	Atkinson, Arthur	Oct. 17, 1837	House and land	Ballymartin	20 0 13	20 0 0	
	Atkinson, Richard	,,	House and land	Ballymartin	7 2 23	9 2 0	
	Annett, John	,,	House and land	Ballyveabeg	53 1 12	36 16 0	
	Moore, John	,,	House and land	Ballyveamore	29 0 23	23 0 0	
	Trimble, Robert	July 4, 1840	House and land	Ballykeel	54 2 9	47 0 0	
MULLAR-TOWN.	M'Neilly, Robert	Oct. 18, 1836	House and land	Moneydaraghbeg	29 1 1	31 16 0	
FOPANY.	Anderson, John	Oct. 21, 1834	House and land	Tullinasough	14 1 11	8 18 0	
	Bigham, Thomas	Jan. 9, 1840	House and land	Ditto and Ardaghy	7 1 20 12 0 16	4 0 0 10 16 0	
	Bigham, James	Oct. 21, 1839	House and land	Tullinasough	15 0 3	11 2 0	
	Halliday, James	Oct. 17, 1839	House and land	Cross	18 3 9	3 16 0	
	M'Loughlin, Thos.	Oct. 20, 1839	House, mill, offices, and land.	Moyard	33 0 3	28 0 0	
	M'Loughlin, John	,,	House and lands	Ardaghy	21 1 36	7 16 0	
	*Porter, James	Oct. 31, 1832	House and lands	Ballymoney	31 1 0	27 14 0	
	Byrne, John	Oct. 21, 1834	House and lands	Ballymoney	50 3 0	41 14 0	
	O'Neill, Hugh	,,	House and lands	Ballymoney	37 1 0	30 4 0	
	O'Neill, Charles	,,	House and lands	Stievenbargy & Ardaghy	26 3 11 27 0 0	11 16 0 13 10 0	
	Wright, Alexander	,,	House and lands	Ballymoney	26 0 0	16 0 0	
	O'Flinn, Andrew	,,	Land	Tullinasough	16 2 20	9 16 0	
	Corbett, Alexander	Jan. 2, 1837	House and land	Cross	..	..	Is landlord of p on this townla resides at Rath where he is rat
BRYANSFORD.	*Beers, William	Oct. 26, 1832	House and land.	Ballaughbeg	29 2 10	45 0 0	
	*Lowry, Robert	Oct. 17, 1832	House	Newcastle	..	18 0 0	
	Mulligan, George	April 8, 1840	House and land.	Newcastle.	0 1 25	30 10 0	Ground-rent o paid for
	Mateer, William	,,	House	Newcastle	..	22 10 0	houses in
	Barry, William	Oct. 18, 1836	House and garden	Newcastle.	0 0 32	6 6 0	town of
	Carleton, Frederick.	,,	House	Newcastle.	..	9 0 0	castle.
	Douglas, Alexander.	,,	House and garden	Newcastle.	0 0 32	6 6 0	
	Glass, Henry	,,	House and land	Newcastle.	7 1 6	11 0 0	
	M'Meehan, jun. John	,,	House and garden	Newcastle.	0 0 32	15 4 0	
	Teer, James	,,	House and garden	Newcastle.	0 0 32	10 14 0	
	M'Meehan, John	April 8, 1840	Store	Newcastle.	..	..	Is landlord of a tenanted by h who is rated at
	M'Cullom, Joseph	Oct. 18, 1836	House and Land	Newcastle.	..	..	No person of th at Newcastle. M'Cullum is t keeper at Brys and is rated at
ROSSTREVOR.	Feran, Owen.	July 4, 1840	Shop and slaughter-house.	Rosstrevor	..	6 0 0	Is the landlo another hou
	Morgan, Peter	,,	House and garden	Rosstrevor	0 2 22	11 2 0	
	Trevor, John	,,	House & small garden	Rosstrevor	0 0 6	6 0 0	
	Tempest, William	,,	House	Rosstrevor	0 0 5	20 0 0	
KILL-OWEN.	Small, Joseph	Oct. 18, 1836	House and land.	Ballinteer	26 3 30	26 0 0	
MAGHERA.	*M'Clelland, Alex.	Oct. 20, 1832	Land	Newcastle and Murlough	0 0 32 3 2 26	12 6 0 7 14 0	Has two holdi

COOTEHILL UNION.

Extracts from Minute Book of Board of Guardians.

APPENDIX.

Cootehill.

Extracts from Minute-Book.

18th September, 1839. First meeting of the Board.

Present 5 ex-officio and 16 elected Guardians.

First meeting of the Board.

Committee of one ex officio and four elected Guardians appointed to inquire and report upon the best mode of proceeding to obtain a fair valuation of the property within the Union, according to the Act of Parliament.

Committee appointed to inquire as to valuation.

Resolved,—That the chairman, vice-chairman, and deputy vice-chairman, be members of all committees.

11th October, 1839. Meeting of the Board.

Present 3 ex-officio, 11 elected Guardians.

The valuation committee presented the following Report:—

Report of the Valuation Committee.

Your committee are of opinion that the valuation required for the Union can best be effected by taking Mr. Griffiths' county valuation as a guide, leaving it to a competent valuator to revise, correct, and adapt the same under your auspices, so that the tenement of each occupier should be set down at the reasonable and fair letting value as required by law; and that such properties or elements of value as are not included in such valuation, which are liable to be rated under sections 63 and 64 of this Act, should be added.

Your committee deem it necessary that the valuator should be furnished with,—

Documents to be furnished to valuator.

1. Copies of Griffiths' valuation, and the townland maps marked with the red lines, denoting the qualities of each portion of land, and copies of the field books corresponding thereto.
2. Lists of occupiers from the tithe valuation.
3. With such other information as can be obtained from landlords, which may tend to assist in determining the equitable valuation designed by the law.

With respect to the information last adverted to, your committee desire to express their decided opinion, that upon the amount of assistance afforded by landlords and other persons interested, and more especially on the energy and zeal afforded by your Board, both individually and collectively, depends the success of the work about to be undertaken. It is a point upon which all are interested, because by the completion of an equitable valuation, the cheerful payment of the amount levied upon each individual will be best recovered, appeals will be avoided, and all additional expense thereby guarded against.

A circular adapted to desire cordial co-opertion, and pointing out the information required, has been adopted.

That a permanent valuation committee be now appointed, with full powers to superintend the progress of the valuation, and report to the Board from time to time.

That an advertisement be issued for valuator.

That the valuator be required to proceed in the valuation by electoral divisions, and give in the same to the committee according as they are completed.

That previous to entering upon an electoral division the clerk should issue the circulars recommended; and that when the valuation of an electoral division is complete, the committee, acting as a committee of revision, should take into consideration such complaints as are made, and determine upon those which should be sent to your Board, to be considered finally in the presence of the valuator.

That the Guardian or Guardians for the electoral division in progress of valuation should, pending such valuation, be ex officio members of the valuation committee, and be summoned to attend as such, in order that the committee may obtain the best local information as the valuation of each electoral division is laid before them.

Advertisement for valuator.

An advertisement for a valuator was read and approved of.

Resolved unanimously,—That the same valuation committee be continued, and act as a permanent valuation committee, as suggested in the Report.

Resolved unanimously,—Report and minutes of the proceedings of the valuation committee to be sent to the Poor Law Commissioners.

8th November, 1839. Meeting of the Board.

Present four ex officio and seven elected Guardians.

Proposals by valuators.

The proposals for the valuation of the Union having been opened and read by the chairman,

Resolved unanimously,—That Mr. Wilson's proposal be accepted, in case of Mr. Otway receiving a favourable answer from Mr. Hawley, as to the manner he performed the valuation of the Newcastle Union, now in progress.

6th December, 1839. Meeting of the Board.

Present, four ex officio and nine elected Guardians.

Mr. Otway read a letter from Mr. Wilson, stating the period he could commence the valuation of the Union (on 15th February, 1840).

Mr. Otway also stated the result of his communication with Mr. Hawley respecting Mr. Wilson.

APPENDIX.

Cootehill.

Mr. Wilson appointed valuator.

Resolved,—That Mr. Wilson's appointment, in accordance with the resolutions of the last meeting, is fully approved of and confirmed.

16th March, 1840. Meeting of the valuation committee.

Present, one ex officio and four elected Guardians.

Mr. Wilson having been called in, stated to the committee, that he would not commence the work of any other Union until he finished Cootehill; that he engaged to visit and inspect each house and tenement within the Union; that he did not consider it necessary to attend upon appeals, unless required by the Board of Guardians; that he would execute the contract for valuation before he entered on his duties; and would, with two sufficient sureties, execute the bond at any time during the progress of the valuation that the Board of Guardians might require, as he would not require any money until all was finished.

Resolved,—That the valuator commence with Cootehill electoral division.

3rd April, 1840. Meeting of the Board.

Present, 3 ex officio and 12 elected Guardians.

The valuator, Mr. Wilson, having been called in, produced his valuation book for the information of the Board as to the progress of the valuation.

8th May, 1840. Meeting of the Board.

Present, five ex officio and seven elected Guardians.

A letter was read from the valuator, stating that the field books of the divisions of Cootehill, Tullyvin, and Ashfield, were complete; also a great portion of Drumgoon and Laragh. He further stated, that his work was impeded by not being provided with the rentals, and requested the Guardians of the several divisions to make arrangements to procure them.

He stated that he had submitted part of his work to some of the Guardians, and that they agreed with him as to the value of land. He requested to be furnished with copies of the tithe books.

Resolved,—That the letter from the valuator be referred to the valuation committee, with the request of the Board that they would meet the valuator on his return to the Union, and report to the Board on the progress of the valuation, and on any circumstances connected with the facility of the valuation.

26th June, 1840. Meeting of the valuation committee.

Present, three ex officio and three elected Guardians.

A letter from the valuator, dated 4th May, was read by the clerk.

Valuator to finish each electoral division before he enters on any other.

Resolved,—That the valuator do finish Cootehill electoral division before he enters on any other, and so on each electoral division, as laid down in the order declaring the Union.

3d July, 1840. Meeting of the Board.

Present, 3 ex officio and 11 elected Guardians.

The valuator reported, for the information of the Board, that the valuation of Cootehill, Ashfield, Tullyvin, Drumgoon, Laragh, and Knockbride electoral divisions were finished; and having produced the rough draft of such valuations, was examined thereon, and gave general satisfaction.

24th July, 1840. Meeting of the Board.

Present, 3 ex officio and 11 elected Guardians.

The valuator having been called in, was examined on the progress of the valuation of the Union.

21st August, 1840. Meeting of the Board.

Present, three ex officio and seven elected Guardians.

The valuator's Report on the progress of the valuation was read by the clerk. It stated, that since their last meeting he had gone through the remainder of the Union, namely, the divisions in the county of Monaghan undone at that time, the Guardians of which divisions individually rendered him most able and important assistance; and he hoped on examination it would be found satisfactory.

He suggested the propriety of each Guardian taking the field book of his division and submitting it to the inspection of the rate-payers, as no work going through a first revision could be expected to be entirely perfect.

Field-book of each electoral division to be left with the Guardians of such division.

The field books were then submitted to the Board for inspection.

Resolved,—That the field books of each electoral division be left with the Guardian or Guardians thereof for the purpose of inspection.

5th February, 1841. Meeting of the Board.

Present, one ex officio and four elected Guardians.

The valuation being now complete, it was resolved, that it should be lodged for 21 days for exhibition at the clerk's office.

Evidence.

Evidence.

Mr. Cornelius, clerk of Union.

MR. SAMUEL CORNELIUS, Clerk of the Union, *examined.*

Appointment and qualification of valuator.

'William Wilson was appointed valuator on the 8th November, 1839.

He was a professional valuator, and had been employed by many gentlemen to value their estates; amongst others by Lord Cremorne, an ex officio Guardian of this Union. He had valued the Newcastle Union, and had letters of recommendation from Mr. Hawley, the Assistant Commissioner, and from gentlemen whose estates he had valued.

He had no assistants; he valued the whole Union himself.

Documents furnished.

He was supplied with copies of the tithe compositions, Griffiths' valuations and field-books

for the four electoral divisions in the county of Monaghan; rentals from the landlords and agents. Griffiths' valuation for the county of Cavan was not complete at the time. Does not think he got the county cess applotments. He got information from the county cess collectors to help him in making out the areas and boundaries of the tenements. He did not follow Griffiths' valuation, which he considered too low.

Rentals.

He got the names and rents of the occupiers from the landlords' rentals; he inserted them in his field-books, and generally adopted the rent, if, upon visiting the tenement, he considered that it was a fair rent; but if he thought that it was too high or too low, he would alter it according to his own views, and then add something for county cess, repairs, &c., to make up the gross value.

Mode of proceeding with the valuation.

Does not think he was guided in every instance by the rent; does not think he valued the land at the highest price that could be got for it. Landlords in this part of the country do not advertise their land or let it to the highest bidder. When they have land to be let, they make private inquiries and receive proposals, but do not accept the highest offer; they are satisfied with a fair rent, and generally take the most solvent tenant.

If let to the highest bidder, that would be a rack rent; the tenant would not probably pay it; at least, there would be great trouble in collecting it; that was not the test adopted by Mr. Wilson.

Rack-rent.

His test was not the utmost that could be got from a solvent tenant, for a solvent tenant, namely a man of capital, might pay a rack-rent or a very high rent for a few years, but would be wasting his capital.

Does not think he valued it at the utmost that a tenant might pay and continue to pay, for a tenant might do that by stinting himself; for instance, by giving the buttermilk to the pig and not to his family.

Believes the valuator generally inquired from the tenant whether he could afford to pay a higher rent and reserve a reasonable profit to himself. If the man did not answer him fairly, he would find it out from his neighbours.

Test of value fair rent.

Thinks Mr. Wilson valued the land at a fair rent, so that the tenant could reserve a reasonable profit to himself, and live comfortably for a man of his class.

Thinks that most tenants would be willing to pay their rents at Wilson's valuation, and that good landlords would be satisfied with such rents.

Most of the landlords in the Union are large proprietors and indulgent to their tenants, the rents are moderate and considerably below what the land could be let for.

On some estates where the landlords are very indulgent to their tenants, the valuator considered that the rent was too low, and raised his valuation above the rent; and where the rent is 7*l.* 10*s.* and 8*l.* the valuation is 9*l.*; and where the rent is 6*l.* the valuation is 7*l.*, and so on in proportion.

Valuation near the rent.

In the greater portion of the Union the valuation is the same as or within a few shillings of the rent. In some few instances where the rent is paid to a middleman, and on one or two small estates which have been lately purchased, the owners of which are anxious to get a high rate of interest for their purchase money, and let their lands at the most they can get, the valuation is considerably below the rent; knows instances on such properties where the rent is 9*l.* and the valuation 6*l.*, and where the rent is 6*l.* and the valuation 4*l.*; believes that these high rents are paid, but not so punctually; the tenants live wretchedly.

The greater number of farms are tillage farms, and vary in extent from three to six acres. There are not many over twelve or fifteen acres; thinks that landlords charge a higher acreable rent for small farms than they do for large farms; does not think Mr. Wilson made any difference in his valuation, but thinks he put the same acreable value upon a large as upon a small tenement.

Comparison between Poor Law valuations and Griffith's.

Has compared Mr. Wilson's valuation in several parts of the Union with Griffith's, and has found Mr. Wilson's about 20 per cent. higher.

Valuation occupied about four months.

Mr. Wilson commenced his valuation on the 25th of March, 1840. It was finished in October; he went away two or three times in the interval, and was absent altogether about two months; he was about four months actually engaged in the valuation.

There were no particular instructions given to the valuator except those contained in the Report of the valuation committee, and the circulars from the commissioners.

He was directed to value each electoral division separately.

No instructions were given to the valuator.

The valuation committee did not meet to revise each electoral division, but when Mr. Wilson had finished the valuation of a division, he gave the field book to the Guardians, and the Guardian of the division took it home to look over it and show it to his neighbours.

Mode of proceeding with the revision.

When the Guardian thought a tenement was not valued fairly, he suggested it to the valuator, who made the alteration himself.

Few alterations made by the Guardians.

There were very few alterations made; they were generally to lower the valuation, and he always agreed to the suggestion.

He valued the Union in the summer, and if the land was liable to be flooded, or not in such good condition, in the winter, this was generally suggested by the Guardian.

Cootehill.

The division of Cootehill, which includes the town of Cootehill, was the first division that was valued.

He took into consideration the size and condition of the house and of the offices in the rear, also the situation for business; he did not value residences as high as houses of business; for the majority of the houses in the town the occupiers pay only ground-rent; he has not valued them at the highest price that would be given for them, but at a reasonable rent. Some houses which he has valued at 10*l.* could be let for 12*l.* or 15*l.*; knows a house let at 20*l.* which he has valued at 15*l.*; does not think that more than 20*l.* could be got for it.

APPENDIX.

Cootehill.

Many householders in the town have some land in the neighbourhood; some have four or five acres, others only one or two, he valued those fields at about 2*l.* or 3*l.* an Irish acre, some of them are let at 4*l.*

Town fields.

Does not think he made much difference between large and small farms.

Ashfield.

The second division was Ashfield; the upper part of this division is hilly, and the farms are small: the lower part is very good land, and there are not so many small holdings; is very well acquainted with the upper part of this division; it is very poor land; Mr. Wilson has valued it at about 1*l.* an acre.

The valuation is about the same as the rent; thinks he has valued that district just enough to let the tenant live barely comfortably and no more.

The lower part of Ashfield division is valued at about 30*s.*; thinks that is about the rent; it is much better land, and if the tenants paid rents at Mr. Wilson's valuation, the tenants could live more comfortably than in the upper part; very few have complained of the valuation in this division.

Tullyvin.

The next division he valued was Tullyvin; thinks if there were any difference, Mr. Wilson valued that division upon a lower scale than the last.

Drumgoon.

He then valued Drumgoon; he valued it very fairly with the exception of one or two townlands, where there were some complaints, but the valuation of those townlands will be reduced.

The other divisions are all valued fairly but not to say low.

The occupiers would like to be valued lower, but thinks he was generally near the mark.

He generally inquired whether there was a lease, but could not say whether that influenced him in his valuation. He first valued the land and then added something for the house, offices, improvements, &c.

Valuator attended market to ascertain value of produce.

When he first commenced his valuation he came two or three times to Cootehill on market days to inspect the market and ascertain the prices to form an opinion as to the value of the produce.

Heard him remark that this was a good market town, from the good roads and its proximity to Dundalk, Drogheda, and Dublin; there is always a sale for corn; thinks he took that into consideration.

Thinks he made some but not much allowance for the great demand there is for land; land is seldom unlet.

Does not think, in estimating the value of tenements of which the owners were freeholders, he made any reference to the value they had themselves set upon them.

The competition for land has not raised the rent above what a tenant can reasonably pay except where the tenants hold under middlemen; the owners in fee do not generally set their land at the utmost a tenant could pay.

The county cess amounts to about 3*s.* per acre a-year.

Leases.

In the Cootehill division more than half the land is under lease.

The leases were made sixteen or seventeen years ago for one life, or twenty-one years.

In the town the leases are for three lives, or thirty-one years.

In Rakenny some leases have been made within the last year or two, for one life or twenty-one years.

In that division there are also many old leases.

In the Ashfield division many leases were given out lately.

The same in Dartrey.

Not many leases have been granted lately in the electoral division of Tullyvin.

Cannot say whether there are many leases in Drumgoon, but knows there are some.

In Drum and Leragh a good many.

In Knockbride there are some very good leases; the tenants are comfortable and independent; the land there was valued by Mr. Wilson at about the rent. In many instances above the rent.

Almost all Dartrey is under lease; new leases are constantly granted.

Altogether in the Union thinks that more than half the land is under lease, and the landlords are generally disposed to give leases.

All the Guardians approve of the valuation, there was no difference of opinion amongst them. They did not interfere much, there were several days fixed for meetings of the valuation committee, but only one or two members attended.

They had great confidence in the valuator, and were perfectly satisfied with him.

Ninety-six objections were sent in, they were all from occupiers for overvalue. Many of them have been withdrawn, and there is an understanding amongst the Guardians that the others will be settled by making a slight reduction.

Mr. M'Intosh, elected Guardian.

MR. EDWARD M'INTOSH, elected Guardian for the electoral division of Cootehill, *examined.*

Resides in the town of Cootehill, and has several large farms in the neighbourhood.

The valuator was directed to value each electoral division separately, and not to undertake more than one at a time.

No regular revision committee.

Mr. Wilson generally consulted the Guardians who resided in the division; there was no meeting in each district; he gave the field book of each division to the Guardians of the division. When he had finished the whole he submitted it to the Board, and each member inspected the portions with which he was acquainted.

Thinks that the valuator was guided by what he considered the land would fairly let for, according to the quality of the soil, not the utmost that could be got for it by advertising for a tenant, or by giving it to the highest bidder.

Thinks most of the holdings could be let for more, but the valuator considered what the tenant could fairly pay and live comfortably.

Mr. Wilson's valuation upon estates, the rents of which are moderate, is generally about the same as the rent.

In this Union the rents in general are not high, the landlords are large proprietors and like to see their tenants comfortable.

Thinks he followed the directions of the commissioners, and that he made a fair and reasonable valuation.

He (Mr. M.) valued the parish of Drumgoon about seven years ago for the tithe composition: the principle he went upon in his own valuation was a fair and reasonable rent between man and man, so as to live and let live; compared his own valuation with Mr. Wilson's, and found it in many instances nearly the same.

Generally a little below the rent, but not much; in some instances where very high rents are paid, considerably below the rent; that is not often the case in this Union.

He took local advantages into consideration; for instance, town fields, small spots of two or three acres were valued higher in proportion than the larger holdings, because the actual letting value is higher.

The majority of the farms in the Union are from five to fifteen acres, many under five acres.

The average rent paid in this neighbourhood is from 25*s.* to 30*s.* an acre. Mr. Wilson's valuation of land paying that rent would perhaps be from 22*s.* to 25*s.* or a little more; he is perhaps half a crown in the pound below the rent; is generally pretty near the mark. Comparison of valuation with rent.

The valuator did not visit every tenement, but when he went to a townland he took a general view of the surrounding fields. In some instances he could not get the rentals.

There is great competition for small farms, but the land is seldom let to the highest bidder; thinks that small farms are let higher in proportion than large farms, but thinks that Mr. Wilson valued both large and small farms on the same scale.

About half the holdings are under lease, many of them late leases.

Competition has raised the price of land very high. From 10*l.* to 20*l.* an acre is constantly given (even where there is no lease and the rent is high,) for the goodwill or tenant right; believes that 10*l.* or 20*l.* an acre would be given for the goodwill of land let at Mr. Wilson's valuation.

Has himself paid 50*l.* for four acres near the town, subject to about 4*l.* per acre rent, no lease, that is valued at about fifty shillings.

A tenant can generally underlet his holding at a higher rent than he pays, but the great competition is for tenements held under the owner in fee. The valuator did not take that competition into account.

His valuation was fair and equitable between the several electoral divisions.

The Guardians generally approved of the valuation. The rate-payers are under the impression that the landlords have been endeavouring to raise the valuation that they may have less to pay. Does not think that is the case; the landlords did not interfere.

The Guardians never took part when their own properties were under discussion, except to give information.

The term of leases is generally for one life, or twenty-one years.

No revision by the committee of valuation has as yet taken place.

There were some complaints made by the occupiers; they did not complain that the valuation was higher than the value of their land, but that their tenements were rated too high in comparison with the tenements of others.

In some instances the valuation is a good deal below the rent, but where the rents are moderate the valuation is pretty near the mark; sometimes above it, sometimes below it, perhaps on the whole a shade lower, about one-eighth or a tenth.

CHARLES COOTE, Esq., Chairman of the Board, *examined.* Charles Coote, Esq., Chairman of Board.

Considers that the valuation is very fair and equitable; it is generally rather below the rent, and thinks it is what a good landlord would let his land for.

RENT AND VALUATION OF £10 COUNTY ELECTORS (registered 1832 to 1840), so far as ascertained.

Marked thus (*) registered in 1832, and not since re-registered.

COUNTY MONAGHAN. COOTEHILL UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A.	R.	P.	Net Annual Value as in Rate Book. £.	s.	d.	Rent. £.	s.	d.	Observations
DRUM.	*Joseph Andrews	Oct. 10, 1832	House and land	Drumurcher	30	3	4	24	0	0	24	0	0	
	Christopher Adams	Oct. 19, 1835	Ditto	Drumgrone	21	1	34	18	0	0	18	0	0	
	John Bradshaw	Oct. 21, 1839	Ditto	Derrans	21	3	18	18	0	0	18	0	0	
	John Burk	,,	Ditto	Crevan	21	0	9	19	0	0	17	0	0	
	Alexander Bailey	March 31, 1840	Ditto	Drum	4	3	17	14	0	0	6	0	0	
	James Crawford	Oct. 21, 1839	Ditto	Drumgrone	18	2	20	14	0	0	13	0	0	
	*James Clerk	Oct. 12, 1832	Ditto	Ditto	16	0	31	14	0	0	6	0	0	
	Bernard Casey	Oct. 21, 1839	Ditto	Killenenagh	24	1	7	21	0	0	21	0	0	
	Philip Clerkin	,,	Ditto	Briskannagh	26	2	35	21	0	0	21	0	0	
	Michael Clearkin	Jan. 2, 1835	Ditto	Drumborisk	21	3	18	22	0	0	21	0	0	
	Thomas Connolly	Oct. 19, 1835	Ditto	Tullyloist	21	1	34	14	0	0	15	0	0	
	*James Dixon	Oct. 5, 1832	Ditto	Drumavaddy	24	1	7	18	0	0	18	0	0	
	*James Dixon	,,	Ditto	Carragarry	19	3	14	20	0	0	3	0	0	
	James Forster	Oct. 19, 1835	Ditto	Corinary	14	3	37	13	0	0	13	0	0	
	David Holmes	Jan. 3, 1840	Ditto	Correglar	17	0	1	17	0	0	8	0	0	
	*Andrew Holmes	Nov. 8, 1832	Ditto	Ditto	16	0	31	14	0	0	12	0	0	
	John Kells	Oct. 21, 1839	Ditto	Lurganboy	50	0	34	43	0	0	45	0	0	
	John Kettle	Oct. 19, 1835	Ditto	Corinary	16	2	16	15	0	0	15	0	0	
	*Alexander Lawson	Oct. 23, 1832	Ditto	Lurganboy	17	1	26	14	0	0	15	0	0	
	John Lancashire	Oct. 21, 1839	Ditto	Derrans	30	3	4	24	0	0	18	0	0	
	Thomas Leary	,,	Ditto	Drumgrone	19	3	14	16	0	0	16	0	0	
	Patrick M'Guire	,,	Ditto	Tullalast	27	2	5	20	0	0	21	0	0	
	Robert M'Quay	,,	Ditto	Magherashera	48	2	15	50	0	0	41	0	0	
	Archibald M'Mullen	,,	Ditto	Crevan	24	2	32	20	0	0	20	0	0	
	*Hugh M'Guire	Nov. 8, 1832	Ditto	Drumgrone	22	2	28	19	0	0				
	John M'Kenna	Oct. 21, 1839	Ditto	Killenenaugh	18	2	20	16	0	0				
	*Terence Martin	Nov. 8, 1832	Ditto	Drumurcher	14	2	12	12	0	0				
	Samuel M'Cabe	June 25, 1834	Ditto	Drumborish	14	3	37	13	0	0				
	James M'Donald	Oct. 19, 1835	Ditto	Tullylast	18	2	20	21	0	0				
	John Molloy	,,	Ditto	Drumgrone	19	1	30	17	0	0				
	James M'Quay	June 28, 1839	Ditto	Corinshigo	21	3	18	16	0	0	12	0	0	
	Archibald Mullen	Oct. 21, 1839	Ditto	Crevan	24	2	32	20	0	0				
	John Patterson	Oct. 19, 1835	Ditto	Tullylast	17	0	1	11	0	0				
	Samuel Pogue	,,	Ditto	Drumgrone	21	3	18	19	0	0				
	*James Rogers	Oct. 31, 1832	Ditto	Corragarry	19	1	30	20	0	0				
	Philip Shary	Oct. 19, 1835	Ditto	Corinary	21	0	9	18	0	0				
	*George Thompson	Nov. 2, 1832	Ditto	Drumgrone	6	1	35	6	0	0				Is landlord another hol ing of 25 0R. 8P. valu at 22*l*.
	James Vance	Oct. 21, 1839	Ditto	Derrans	20	0	39	16	0	0				
	Francis West	,,	Ditto	Ditto	19	0	39	16	0	0				
	Thomas Murdow	,,	Ditto	Magherashera	20	0	39	20	0	0				
	Joseph Murdow	,,	Ditto	Ditto	20	0	39	20	0	0				
	John Duffy	,,	Ditto	Corrinshigo	15	1	22	12	0	0				
	William Finney	Oct. 19, 1835	Ditto	Magherashera	23	1	38	20	0	0				
	Thomas Leary	Oct. 19, 1840	Ditto	Cormeen	27	2	5	27	0	0				
	John Rush	March 31, 1840	Ditto	Tattencake	25	0	17	20	0	0				
	William Rush	,,	Ditto	Cartrain and Drumgramph	11 4 3	1 3 2	14 17 3	11 4 3	0 0 0	0 0 0				
	Andrew Wells	,,	Ditto	Ditto	8	3	25	8	0	0				
	Alexander Lewers	,,	Ditto	Drumgramph	10	2	4	8	0	0	9	0	0	
CORMEEN.	*Charles Adams	Nov. 15, 1832	Ditto	Drumhillagh	13	1	18	10	0	0				
	Thomas Brunker	March 26, 1834	Mill	Lisnalong	45	1	16	50	0	0				
	Rev. P. Brennon	Dec. 29, 1835	House and land	Tattybrack & Leary	51	3	13	54	0	0				
	Bernard Brady	June 28, 1839	Ditto	Moymuck	4	0	7	4	0	0				
	*John Carson, jun.	Oct. 13, 1832	Ditto	Monenton	14	3	37	13	0	0				
	*Michael Conolly	Oct. 15, 1832	Ditto	Raw	31	0	29	22	0	0				
	*Patrick Cavanagh	Oct. 12, 1832	Ditto	Millmore	10	2	4	9	0	0				
	James Conolly	March 31, 1836	Ditto	Raw	31	0	29	22	0	0				
	Arthur Clerkin	June 24, 1839	Ditto	Cummery	10	1	9	10	10	0				
	Patrick Cummaskey	,,	Ditto	Ditto	16	2	16	10	0	0				
	Hugh Dailey	Oct. 28, 1839	Ditto	Bowilk	21	3	18	16	0	0				
	*Valentine Duffy	Nov. 15, 1832	Ditto	Dromhilla	18	2	20	14	0	0				
	John Daly	Oct. 25, 1835	Ditto	Drumskelt	15	1	22	12	0	0				
	Bryan Duffy	March 31, 1836	Ditto	Drumhilla	12	3	33	12	0	0				
	John Dempsey	Oct. 18, 1836	Ditto	Clenawhillen	8	0	15	7	0	0				
	Michael Dempsey	March 31, 1837	Ditto	Drummuckenny	14	2	12	12	0	0				
	James Evans	,,	Ditto	Lisnagalla	22	1	3	20	0	0				
	Archibald Fleming	Dec. 30, 1839	Ditto	Ditto	12	0	23	10	0	0				
	Joseph Farrell	Oct. 21, 1834	Ditto	Tattybrack	11	1	4	10	0	0				
	George Fox	June 20, 1837	Ditto	Lisnagalla	16	0	31	16	0	0				
	*Hugh Gray	Oct. 19, 1832	Ditto	Mullinagore	25	0	17	22	0	0				
	John Grogan	June 24, 1839	Ditto	Drummackenna	11	1	14	9	0	0				
	*Patrick Grogan	Nov. 5, 1832	Ditto	Ditto	11	1	14	9	0	0				
	Daniel Gallagher	June 24, 1839	Ditto	Moylemuck	12	2	8	10	0	0				
	George Harper	,,	Ditto	Mullinagore	32	1	23	30	0	0				
	Michael Hand	Dec. 29, 1835	Ditto	Clenawhillen	7	2	5	9	0	0				
	Owen Hand	March 31, 1836	Ditto	Ditto	12	0	23	9	0	0				
	Owen Hand	Dec. 27, 1836	Ditto	Drumhilla	10	0	19	8	0	0				
	William Kerr	Oct. 28, 1839	Ditto	Drumskelt	36	1	31	33	0	0				
	Hugh M'Gurk	,,	Ditto	Bowilk	21	3	18	17	0	0				
	*Thomas Mitchell	Oct. 27, 1832	Ditto	Lea	23	0	13	21	0	0				
	*John M'Crakin	,,	Ditto	Ditto	14	2	12	14	0	0				
	Thomas Martin	June 25, 1835	Ditto	Drumskelt	10	2	4	8	0	0				
	William M'Cabe	March 31, 1836	Ditto	Lisnalong	10	2	4	12	0	0				
	Roger M'Mahon	June 20, 1837	Ditto	Clenawhillen	3	3	0	5	0	0				
	*Andrew Rutledge	Oct. 13, 1832	Ditto	Millmore and Mullynera	8	3	25	7	0	0				
	*Joseph Tate	Nov. 2, 1832	Ditto	Mullenagore	31	0	29	29	0	0				
	*James Thompson	,,	Ditto	Lisnagulla	19	1	30	17	0	0				

Rent and Valuation of £10 County Electors (registered 1832 to 1840)—*continued.*

Marked thus (*) registered in 1832, and not since re-registered.

COUNTY MONAGHAN. COOTEHILL UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observations.
				A. R. P.	£. s. d.	£. s. d.	
*John Williamson	Nov. 1, 1832	House and land	Mount Carmel	22 1 3	20 0 0		
*James Wiggins	,,	Ditto	Mullenagore	17 3 10	17 0 0		
John Abbott	January 3, 1840	Ditto	Lisvena	26 1 18	22 0 0	10 0 0	
John Thomas Atkinson	October 23, 1839	Ditto	Dernamoyle	6 1 36 48 0 0	5 0 0 48 0 0	4 5 0 31 0 0	
James Armstrong	June 28, 1839	Ditto	Forstrey	15 1 22	13 0 0	6 13 0	
Richard Atkinson	October 21, 1839	Ditto	Durnamoyle	41 2 33	42 0 0	26 0 0	
William Boddily	January 3, 1840	Ditto	Drumgole	29 2 9	30 0 0	13 0 0	
William Beatty	,,	Ditto	Cordressigagh	10 2 20	18 0 0	8 11 0	
John Beatty	June 28, 1839	Ditto	Ditto	19 1 30	20 0 0	9 0 0	
*Richard Carson	October 24, 1832	Ditto	Coranewey	12 0 23	12 0 0	11 0 0	
John Crossen	January 3, 1840	Ditto	Frostry	22 2 28	20 0 0	10 0 0	
George Dawson	October 21, 1839	Ditto	Drumminton	25 3 26	26 0 0		
Charles Elliott	October 28, 1839	Ditto	Drumloughlin	10 0 19	9 0 0	7 0 0	
James Gilroy	June 28, 1839	Ditto	Ditto	16 0 32	16 0 0	6 0 0	
Henry Grindle	October 21, 1839	Ditto	Drumcall & Drumgole	18 2 0	20 0 0	11 10 0	
William Hughes	June 30, 1840	House and garden	Rockcorra	. .	12 0 0	2 0 0	
*Robert Hanna	November 8, 1832	House and land	Tanmacknally	22 1 3	20 0 0	19 0 0	
John Kane	June 28, 1839	Ditto	Drumloughlan	16 0 32	15 0 0	7 0 0	
James Lockard	January 3, 1840	Ditto	Dundredan	18 3 11	22 0 0	7 10 0	
Joseph Lyster	January 2, 1834	Ditto	Ditto	41 1 10	47 0 0	33 0 0	
Matthew Lee	January 3, 1840	Ditto	Lisvena	13 3 2	13 0 0	3 0 0	
*Moses Little	November 8, 1832	Ditto	Cornawall	23 0 13	22 0 0	18 0 0	
James Lockard	January 2, 1834	Ditto	Lossetts	27 0 36	26 0 0	16 0 0	
Joseph Lyster	,,	Ditto	Cortubber	16 0 31	15 0 0	20 0 0	
Joseph Lyster	,,	Ditto	Lossetts	35 2 21	36 0 0	44 0 0	
*William Moor	October 21, 1832	Ditto	Lisbrannon	9 2 35	7 0 0	11 0 0	
James M'Cleary	January 3, 1840	Ditto	Cordressigagh	25 3 26	26 0 0	12 0 0	
William Moor	,,	Ditto	Cornawall	10 0 19	9 0 0	6 0 0	
John Middleton	,,	Ditto	Corglass	27 0 12	22 0 0	28 0 0	
Patrick M'Cabe	April 1, 1834	Ditto	Lisluncheon	29 0 25	27 0 0	27 0 0	
Robert Mills	,,	Ditto	Cortubber	12 3 38	12 0 0	4 0 0	
Patrick M'Cabe	October 22, 1838	Ditto	Lisluncheon	8 0 15	7 0 0	7 10 0	
Samuel Mahaffy	June 28, 1839	Ditto	Corglass	15 0 20	14 0 0	17 0 0	
Edward Philips	January 3, 1840	Ditto	Dernamoyle	23 1 38	22 0 0	12 15 0	
John Phillips	June 28, 1839	Ditto	Ditto	18 2 20	20 0 0	12 0 0	
Ralph Reed	October 19, 1840	Ditto	Ditto	16 0 31	20 0 0	11 0 0	
*Robert Shannon	November 1, 1832	Ditto	Bogher & Rockcorry	12 1 13	30 0 0	16 0 0	
John Woods	June 28, 1839	Ditto	Drumloughlan	18 2 20	15 0 0	7 0 0	
*James Wright	November 2 1832	Ditto	Corrinevey	14 3 37	14 0 0	13 13 0	
John White	June 4, 1836	House	Drumlinan & Rockcorry	0 0 9	14 0 0	2 0 0	
John Mitchell	October 19, 1840	House and land	Killcrow	21 3 18	30 0 0	16 0 0	
James M'Dermott	,,	Ditto	Drumgole & Drumcall	12 3 33	20 0 0	8 0 0	
Thomas Niblock	,,	Ditto	Crosslea	17 0 1	18 0 0	12 0 0	
James O'Brien	June 30, 1840	Ditto	Carson	17 3 10	25 0 0	11 0 0	
Clement Reid	October 19, 1840	Ditto	Monage	37 2 25	40 0 0	24 0 0	
James Swan	,,	Ditto	Crosslea	31 2 13	30 0 0	24 0 0	
Thomas Harper	June 28, 1839	Ditto	Corngarry	31 3 38	28 0 0		
David Hill	,,	Ditto	Ditto	11 2 39	10 0 0		
Thomas Dixon	,,	Ditto	Ditto	32 9 8	33 0 0		
James Crawford	Oct. 21, 1839	Ditto	Drumcrain and Aughnaskew	10 2 4	16 0 0	1 0 0	
*Thomas Dixon	Nov. 5, 1832	Ditto	Mr. Magreeny, Drumgarley	17 0 1	16 0 0		
Matthew Davidson	Oct. 21, 1839	Ditto	Mr. Magreenan	18 2 20	17 0 0	19 0 0	
Launcelot Dawson	March 31, 1840	Ditto	Tullyard	34 0 2	35 0 0	20 0 0	
Henry Dawson	,,	Ditto	Ditto	12 0 23	24 0 0	15 0 0	
William M'Clelland	Jan. 3, 1840	Ditto	Drumlina	37 1 0	30 0 0	16 0 0	
Peter M'Gurk	Jan. 4, 1839	Ditto	Ditto	12 0 23	9 0 0	5 0 0	
*David Hill	Nov. 5, 1832	Ditto	Killigraggy	8 3 25	8 0 0	8 0 0	
Andrew Hanna	March 31, 1840	Ditto	Doohat	22 2 28	21 0 0	21 0 0	
Hugh Hunter	Jan. 4, 1839	Ditto	Drumlina	12 3 3	10 0 0	5 0 0	
*James Keating	Nov. 8, 1832	Ditto	Killileg	15 1 0	22 0 0	15 10 0	
Francis Kellett	April 1, 1834	Ditto	Coravilla	19 1 30	18 0 0	6 0 0	
William Keating	Oct. 21, 1839	Ditto	Killileg	14 3 37	13 0 0	9 0 0	
*Thomas Dixon	Nov. 5, 1832	Ditto	Nullygreena	17 0 3	16 0 0	16 0 0	
Thomas M'Crackan	Jan. 3, 1840	Ditto	Ditto	14 3 14	21 0 0	15 0 0	
*Hugh M'Phillips	Oct. 25, 1832	Ditto	Tonagh and Corravilla	11 2 39 5 2 27	9 0 0 5 0 0	9 0 0 5 0 0	
Edward M'Mahon	June 26 1833	Ditto	Ditto	7 0 27	10 0 0 4 0 0	10 0 0 4 0 0	
*William Quigley	Oct. 31, 1832	House and land	Corravilla	10 2 4	9 0 0	9 0 0	
*David Rogers	Oct. 30, 1832	Ditto	Mullagreenan	42 3 28	40 0 0	20 0 0	
John Smith	Oct. 21, 1839	Ditto	Rossnalough, Tonagh, and Corravilla	9 2 35 3 0 38	9 0 0 3 0 0	6 0 0 3 0 0	
William Smith	June 25, 1834	Ditto	Tonagh and Liscumisky	7 1 6	5 0 0	5 0 0	
John Steen	Oct. 27, 1834	Ditto	Corwhilter	8 0 15	8 0 0	8 0 0	
*John Wallace	Nov. 2, 1832	Ditto	Drumgramph	26 3 26	22 0 0	20 0 0	
William Wilson	Jan. 3, 1840	Ditto	Killileg	13 2 21	20 0 0	15 0 0	
Joseph Abott	,,	Ditto	Drumlina	10 3 14	9 0 0	6 0 0	
George Moore	,,	Ditto	Aughadromkeen	18 0 0	16 0 0	..	

Rent and Valuation of £10 County Electors (registered 1832 to 1840)—*continued.*

Marked thus (*) registered in 1832, and not since re-registered.

COUNTY CAVAN. COOTEHILL UNI

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observati
DRUNG.	Robert Argue	June 18, 1838	Slated house and land	Ardemagh	42 0 0	28 0 0	23 15 0	
	*Francis Cahill	Oct. 1832		Lisarney	10 2 0	14 0 0	16 0 0	
	*Michael Connell	,,	House and land	Pottle	22 1 3	18 0 0	19 10 0	
	*Matthew Connell	,,	Ditto	Dunmurry	18 2 20	15 0 0	16 10 0	
	Robert Clinton	June 21, 1837	Ditto	Drumcarne	17 3 10	12 0 0	11 0 0	
	Andrew Dowd	Oct. 11, 1836	Ditto	Ardewagh	57 2 11	44 0 0	52 10 0	
	*Owen Foy	Oct. 1832	House, mill, & land	Lisboduff	12 3 33	16 0 0	7 0 0	
	*Patrick Foy	,,	House and land	Lisarney	12 0 23	10 0 0	11 0 0	
	Patrick Flood	April 7, 1837	Ditto	Annabosebey	12 3 33 2 0 0	8 0 0 3 0 0	7 0 0 2 0 0	
	William Faulkner	Dec. 27, 1837	Ditto	Magheratemple	17 3 10	16 0 0		
	*Patrick Grenan	Oct., 1832	Ditto	Leserney	12 3 6	14 0 0	15 0 0	
	*Martin Grey	,,	Ditto	Lisboduff	27 2 5	28 0 0	17 7 0	
	James Huston	Dec. 27, 1836	Ditto	Glassdrummon	13 1 18 3 0 38	8 0 0 3 0 0	9 0 0 3 0 0	
	John Hall	Dec. 27, 1837	Ditto	Renard	13 3 2	13 0 0	10 0 0	
	John Hall	Oct. 10, 1838	Ditto	Tullyalt	22 1 3	16 0 0	16 10 0	
	Patrick King	Dec. 27, 1837		Pottle and Lisdoan	11 1 14	8 0 0	9 2 0	
	William Lownds	,,	Ditto	Drumboe	25 0 0	33 0 0	30 0 0	
	*John Monaghan	Oct. ,1832	Ditto	Dunmurry	12 0 0	11 0 0	13 0 0	
	*Hugh Monaghan	,,	Ditto	Ditto	16 2 16	12 0 0	13 10 0	
	*Patrick M'Conaghey	,,	Ditto	Kilnacross	11 1 14	7 0 0	4 0 0	
	John M'Mahon	Oct. 11, 1836	Ditto	Glassdrummon	12 3 33	9 0 0	10 0 0	
	Bernard M'Donald	,,	Ditto	Clara	16 0 31	12 0 0	9 0 0	
	Samuel Pickins	Dec. 27, 1836	Ditto	Glassdrummon	18 2 30	11 0 0	13 0 0	
	*Brien Reilly	Oct., 1832	Ditto	Coolcanidas	14 2 12	12 0 0	18 0 0	
	*Daniel Reilly	,,	Ditto	Mullaghtoger	17 1 26	14 0 0	11 4 0	
	*Patrick Reilly	,,	Ditto	Dromcolog	25 0 17	19 0 0	21 0 0	
	*Edward Reilly	Oct. 1832	Ditto	Mulecroghera	9 2 35	8 0 0	9 0 0	
	*Thomas Smith	,,	Ditto	Drumcarn and Coolcanidas	38 3 20 8 0 15	30 0 0 7 0 0	30 0 0 10 0 0	
	Thomas Scott	Dec. 27, 1837	Ditto	Drumnacleeskin	32 1 23	30 0 0	26 0 0	
	Patrick Tackeny	April 7, 1837	Ditto	Kilnacross	10 3 29	7 0 0	4 0 0	
	Robert Walsh	April 7, 1837	Ditto	Coolcanidas	46 3 36	42 0 0	53 0 0	Robert
	*James Walsh	,,	Ditto	Ditto				James appear joint t of this ing.
	Patrick Walsh	,,	Ditto	Ditto	22 2 28	20 0 0	26 0 0	
	David Hall, jun.	Dec. 27, 1837	Ditto	Lattycopple	30 3 4	24 0 0	24 0 0	
	*George Hall	,,	Ditto	Ditto	27 2 5	20 0 0	20 0 0	
	David Hall, sen.	,,	Ditto	Ditto	13 1 18	10 0 0	10 0 0	
	David Hall	,,	Ditto	Ditto				
	Samuel Hall	Oct. 10, 1838	Ditto	Ditto	14 3 17	10 0 0	10 0 0	
	William Hall	,,	Ditto	Ditto	25 0 17	20 0 0	20 0 0	
RAKENNY.	James Anderson	Oct. 11, 1837	Ditto	Corglass	2 0 0	18 0 0	26 0 0	
	*Joseph Beatty	Oct. 1832	Ditto	Balinacargy	11 2 39	14 0 0	14 0 0	
	*Patrick Dunn	,,	Ditto	Lisganon	23 1 38	23 0 0		
	John Goggins	June 15, 1837	Ditto	Balinacargy	22 2 28	24 0 0	24 0 0	
	George Henthorn	March 27, 1837	Ditto	Drumrane	15 0 0	16 0 0	11 0 0	
	John M'Cavish	Dec. 27, 1837	Ditto	Drumcho	15 0 0	20 0 0	22 10 0	
	*Peter Smith	Oct. 1832	Ditto	Tonnyconnelly	16 0 31	12 0 0	11 4 0	
	*Thomas Sheridan	,,	Ditto	Ditto	22 2 28	15 0 0	15 6 0	
	William Whiteside	Dec. 27, 1836	Ditto	Balinacargy	8 0 15	9 0 0	10 0 0	
	Robert Wallace	Dec. 27, 1837	Ditto	Little Rakenny	15 0 0	24 0 0	27 10 0	
	Francis Brennan	June 22, 1840	Ditto	Drumgallon	14 0 0	20 0 0	18 7 0	
	John Fannon	Oct. 9, 1839	Ditto	Killsmullen	18 3 14	16 0 0	15 0 0	
	James Fannon	,,	Ditto	Tullywella	11 0 0	18 0 0	15 4 0	
	Stuart Mulligan	,,	Ditto	Corravoggy and Tullywella	6 0 0	7 0 0	8 6 0	
	Thomas M'Dowell	June 22, 1840	Ditto	Drumgallon	7 0 0	20 0 0	18 13 0	
	*Charles Brady	Oct. 1832	Ditto	Corfyoul	10 3 29	8 0 0	8 0 0	
	*Peter Cahill	,,	Ditto	Ditto	25 3 26	18 0 0	18 0 0	
	*John Cahill	,,	Ditto	Ditto	22 2 28	15 0 0	15 0 0	
	*Terence Farrelly	,,	Ditto	Ditto	12 3 33	8 0 0	8 0 0	
	*Francis Corcaden	,,	Ditto	Tuncollnelly	21 3 18	14 0 0	14 0 0	
COOTEHILL.	*Richard M'Gahan	Oct. 1832	Ditto	Lisnagier	21 3 18	20 0 0	21 0 0	
	James Reilly	Oct. 9, 1839	Ditto	Campstown	15 0 0	15 0 0		
	Richard Brown	,,	Ditto	Bride-street ditto		8 10 0		He is the l of anoth rated at
	*John Boyle, sen.	Oct. 11, 1832	Ditto	Charles-street, ditto		5 10 0	1 10 0	Landlord houses, at 2*l.* 10*s.*
	James Boyle	Dec. 27, 1836	House & offices	Bridge-street, ditto		25 0 0	10 0 0	
	Thomas Bouchier	March 26, 1840	House	Cootehill		5 0 0	5 0 0	
	Thomas Bouchier	,,	Land	Maghernanure	7 1 6	11 10 0	11 0 0	
	James Jebbs	March 25, 1840	House	Market-st. Cootehill		20 0 0	2 0 0	
	William Johnston	Oct. 9, 1839	Ditto	Ditto		12 0 0	1 12 0	
	*William Jamison	Oct. 1832	Ditto	Ditto		20 0 0		
	Matthew Suttle	March 26, 1840	House	Bridge-street, ditto		6 0 0	1 5 0	
	Thomas Fay	Oct. 9, 1839	Bridge-street, Cootehill	Ditto		30 0 0	30 0 0	
	*Robert Reilly	Oct. 1832	House and land	Ditto	11 1 14	15 0 0	13 0 0	
	*John Harold	,,	Ditto	Quohaw	13 0 0	8 10 0	10 0 0	
	*Lewis M'Mahon	,,	Ditto	Cornacarrow	29 0 25	35 10 0	45 0 0	
	*Thomas Rogers	,,	Ditto	Maheranuer	2 1 28	4 0 0	3 5 0	
	*Charles Reilly	,,	Ditto	Lislea	21 0 9	25 0 0	22 6 0	
	James Anderson	Dec. 27, 1836	Ditto	Lisclogher	33 0 33	23 0 0	15 0 0	
	John Brady	Oct. 11, 1836	Ditto	Cran	21 0 9	14 0 0	13 0 0	

Rent and Valuation of £10 County Electors (registered 1832 to 1840)—*continued.*

Marked thus (*) registered in 1832, and not since re-registered.

OUNTY CAVAN. COOTEHILL UNION.

Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
	James Bannon	Dec. 27, 1836	House and land	Corrigarry	30 3 4	19 0 0	19 0 0	
	John Boyle	,,	Ditto	Latully	14 2 12	9 0 0	9 0 0	
	*Patrick Caddin	Oct. 1832	Ditto	Nappa	21 1 34	12 0 0	7 18 0	
	*John Clark	,,	Ditto	Ditto	12 0 30	9 0 0	3 19 0	
	*John Clark, jun.	,,	Ditto	Ditto	17 0 1	10 0 0	6 0 0	
	Owen Caddin	June 22, 1840	Mill and land	Lisnaclay	8 0 15	7 0 0	3 0 0	
	Phillip Connell	Oct. 11, 1836	House and land	Dernakesh	28 0 0	26 0 0	26 0 0	
	Hugh Clark	Dec. 22, 1836	Ditto	Nappa	25 0 17	10 0 0	8 0 0	
	James Carroll	,,	Ditto	Cran	16 0 31	11 0 0	11 5 0	
	William Dermott	Mar. 26, 1840	Two good houses and land	Corclogher	100 3 13	77 0 0	62 0 0	
	John Hicks	,,	House and land	Ralayhan	37 2 2	25 0 0	14 0 0	
	Bryan M'Gory	June 22, 1840	Ditto	Barnagrove	34 0 2	25 0 0	18 0 0	
	Thomas M'Gory	,,	Ditto	Ditto	32 1 23	24 0 0	18 0 0	
	James M'Cann	Oct. 11, 1836		Dernakish	9 0 0	9 0 0	9 0 0	
	Patrick M'Cabe	,,	House and land	Ditto	10 2 23	12 0 0	11 10 0	
	John M'Cabe	,,	Ditto	Cran	14 2 12	10 0 0	10 0 0	
	Robert Parker	,,	Ditto	Lisclogher	18 2 20	12 0 0	15 0 0	
	James Pepper	,,	Ditto	Droca	42 0 18	23 0 0	22 0 0	
	Thomas Parker	Mar. 27, 1838	Ditto	Lisclogher	18 2 20	12 0 0	15 0 0	
	John Rice	,,	Ditto	Lisnaclay	19 1 30	12 0 0	6 0 0	
	Patrick Reilly	Oct. 11, 1836	Mill, house, and land	Lurganboy	19 1 30	18 0 0		
	George Sharp	June 22, 1840	House and land	Drumcondra	24 1 7	18 0 0		
	Alexander Sharp	,,	Ditto	Ditto	13 3 2	10 0 0		
	Patrick Sheridan	Dec. 22, 1836	Ditto	Lisnaclay	{4 0 7 {4 3 0	{3 0 0 {5 0 0	{3 0 0 {5 0 0	
	William Sharp	June 15, 1837	Ditto	Drumcondra	13 3 2	10 0 0	2 0 0	
	Stuart Sharp	,,	Ditto	Ditto	13 3 2	10 0 0	2 0 0	
	Thomas White	June 18, 1838	Ditto	Ralayhan	29 3 34	22 10 0	16 0 0	
	George Irwin	June 22, 1840	Ditto	Barnagrove	21 3 18	20 0 0	14 5 0	
	Thomas Stewart	Mar. 26, 1840	Ditto	Killaclare	16 0 31	11 10 0	5 0 0	
	William Brown	,,	Ditto	Cullies	18 2 20	11 0 0	11 0 0	
	*James Anderson	Oct., 1832	Ditto	Knocknalossett	14 2 12	11 0 0	2 7 0	
	*James Bell	,,	Ditto	Kilnacrew	15 3 6	18 0 0	5 0 0	
	*John Bloomer	,,	Ditto	Cullies	26 2 36	16 0 0	20 0 0	
	*James Brown	,,	Ditto	Drumbinnis	64 3 6	40 0 0	40 0 0	
	*William Barren	,,	Ditto	Killecloghan	56 2 31	35 0 0	35 0 0	
	William Brown	June 15, 1837	Ditto	Ditto	16 0 31	12 0 0	4 10 0	
	John Brown	June 18, 1838	Ditto	Drumbinnis	27 2 5	16 0 0	17 0 0	
	Henry Cummins	Mar. 26, 1840	Ditto	Ditto	27 2 12	28 0 0	28 10 0	
	*Matthew Carroll	Oct., 1832	Ditto	Glassdrumin and Cormeen	24 0 0	22 0 0	22 0 0	
	*Philip Cusack	,,	Ditto	Kilnacrew	29 0 25	18 0 0	18 0 0	
	*Owen Carolan	,,	Ditto	Tunnyduff	121 1 38	40 0 0	30 0 0	
	Edward Cummings	Mar. 26, 1840	Ditto	Kilmacran	45 1 16	30 0 0	18 0 0	
	*Thomas Carolan	Oct., 1832	Ditto	Tunnyduff	38 3 20	20 0 0	10 0 0	
	*John Crassan	Oct. 1832	Ditto	Greaghatta	29 0 25	18 0 0	18 0 0	
	David Draffin	Dec. 27, 1836	Ditto	Cullies	20 0 39	15 0 0	10 0 0	
	John Francy	March 27, 1838	Ditto	Killecloghan	18 0 35	11 10 0	6 5 0	
	*Edward Gamble	Oct. 1832	Ditto	Knocknalossett	27 2 5	17 0 0	8 0 0	
	Robert Gamble	Oct. 9, 1839	Ditto	Rooskey	38 3 30	20 0 0	13 0 0	
	John Gamble	April 8, 1833	Ditto	Knocknalossett	27 2 5	17 0 0	8 0 0	
	John Gamble	June 27, 1838	Ditto	Rooskey and Pottle	{11 1 14 {10 2 4	{6 0 0 {8 0 0	{6 6 0 {4 0 0	
	James Gibson	June 18, 1838	Ditto	Killinacrew	18 2 10	11 0 0	4 0 0	
	Simon Hicks	Dec. 27, 1836	Ditto	Gallonetra	16 2 16	11 0 0	9 0 0	
	James Hoey	June 15, 1837	Ditto	Killinacrew	17 3 10	11 0 0	11 0 0	
	Robert Harrison	March 27, 1838	Ditto	Killinacrew and Latchey	28 1 15	18 0 0	10 0 0	
	*George Johnston	Oct. 1832	Ditto	Dooreagh	24 0 0	24 0 0	16 0 0	
	*John Ingram	,,	Ditto	Fartagh	26 3 26	18 0 0	18 0 0	
	*James Irwin	,,	Ditto	Knocknalossett	51 3 13	36 0 0	14 0 0	
	Abel Richey	March 26, 1840	Ditto	Cullies	34 3 12	21 0 0	12 0 0	
	*Patrick Reilly	Oct. 1832	Ditto	Kinnea	31 2 13	21 0 0	19 0 0	
	Thomas Richey	March 26, 1840	Ditto	Cullies	25 3 26	12 0 0	3 10 0	
	*Edward Sanderson	Oct. 1832	Ditto	Tullylurkin	34 0 2	22 0 0	21 0 0	
	John Scott	Dec. 27, 1836	Ditto	Gallonetra	16 0 31	12 0 0	10 0 0	
	Alexander Sharp	,,	Ditto	Tunnybull	34 0 2	23 0 0	21 0 0	
	Edward Saunderson	March 27, 1830	Ditto	Latchey	41 1 8	27 0 0	12 0 0	
	Edward Saunderson	,,	Ditto	Killinacrew	18 2 20	11 0 0	4 0 0	
	*William Tate	Oct. 1832	Ditto	Killacloughan	48 2 15	36 0 0	13 10 0	
	James Thompson	March 26, 1840	Ditto	Lakeland	17 3 10	11 0 0	7 0 0	
	William Thompson	,,	Ditto	Tunnybull	12 0 23	8 0 0	7 10 0	
	David Tate	,,	Ditto	Drumbinnis	32 1 23	20 0 0	9 0 0	
	Bernard Tierney	June 22, 1840	Ditto	Knockbride	{11 1 14 {9 2 35	{9 0 0 {6 0 0	{9 0 0 {6 12 0	
	*George Wogan	Oct. 1832	Ditto	Drumity	23 0 13	16 0 0	16 0 0	
	*Hugh Wallace	,,	Ditto	Gallonetra	25 3 26	19 0 0	8 0 0	
	*Thomas Wallace	,,	Ditto	Drumhilla	31 0 0	31 0 0	31 0 0	
	William Kelly	June 22, 1840	Ditto	Cappy	64 3 6	40 0 0	30 0 0	
	Benjamin Little	,,	Ditto	Kilnacrew	32 1 23	20 0 0	10 0 0	
	William Lucas	Dec. 27, 1836	Ditto	Gallonetra	24 1 7	18 0 0	7 0 0	
	Edward Mahood	June 18, 1839	Ditto	Ladonan and Latchey	45 1 16	28 0 0	28 0 0	
	*James Mahood	Oct. 1832	Ditto	Lisdonan	31 2 13		10 0 0	
	George Mahood	June 22, 1840	Ditto	Kinnea	43 2 37	32 0 0	17 0 0	
	John Maguire	,,	Ditto	Knockbride	31 2 13	18 0 0	18 0 0	

Rent and Valuation of £10 County Electors (registered 1832 to 1840)—*continued.*

Marked thus (*) registered in 1832, and not since re-registered.

COUNTY CAVAN. COOTEHILL UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
KNOCKBRIDE.	George M'Chesney	March 26, 1840	House and land	Drumhilla	16 0 0	16 0 0	15 0 0	
	James M'Chesney	,,	Ditto	Ditto	16 0 0	16 0 0	15 0 0	
	Maxw. Montgomery	,,	Ditto	Tullylurkin	36 0 6	22 0 0	22 0 0	
	Henry M'Gorry	,,	Ditto	Knocknalossett	39 1 4	30 0 0	30 10 10	
	John M'Kaigue	Dec. 27, 1836	Ditto	Cullies	34 3 12	25 0 0	27 0 0	
	Patrick Maxwell	June 15, 1837	Ditto	Killicoghlan	12 0 23	7 10 0	2 12 0	
	Owen M'Quillian	March 27, 1838	Ditto	Tunnybull	43 2 37	30 0 0	25 0 0	
	Andrew Parker	June 22, 1840	Ditto	Curraghgy and Kilmackaran	11 1 14	7 0 0	6 6 0	
	*Francis Wiggins	Oct. 1832	Ditto	Kilnacrew	16 0 31	12 0 0	10 0 0	
	Guy Watson	March 27, 1837	Ditto	Knocknashamer	14 3 37	10 0 0	7 0 0	
	William Wallace	June 15, 1837	Ditto	Coronary	20 0 39	14 0 0	14 16 0	
	Thomas Wiggins	March 27, 1838	Ditto	Tunnybull	19 1 30	13 0 0	5 0 0	
	Benjamin Wilson	Oct. 9, 1839	Ditto	Latchey and Drumelton	27 2 5	22 0 0	8 0 0	
ASHFIELD.	George Adams	March 27, 1837	Ditto	Rakane	65 0 31	60 0 0	54 14 0	
	Christopher Armstrong	March 27, 1838	Ditto	Mullaghboy	24 1 7	23 0 0	21 15 0	
	*William Beatty	Oct. 1832	Ditto	Tullaghbawn	11 1 14	11 10 0	8 13 6	
	Andrew Boyle	March 27, 1837	Ditto	Cabra	20 0 39	26 0 0	5 8 0	
	John Boyle	,,	Ditto	Ditto	112 0 27	140 0 0	24 0 0	
	John Dobbin	Dec. 27, 1836	Ditto	Leighnan	25 3 26	16 0 0	1 5 0	
	Robert Dobbin	,,	Ditto	Ditto	24 1 7	15 0 0		
	Leonard Dobbin	,,	Ditto	Ditto	8 0 15	6 0 0	0 8 0	
	Robert Dobbin	Dec. 27, 1837	Ditto	Cornamuckler and Cornabehey	25 2 0	18 0 0	6 12 2 6 12 2	
	William M'Cullagh	Oct. 9, 1839	Ditto	Mullaghboy	12 0 23	10 0 0	5 0 0	
	Joseph M'Faddin	Dec. 27, 1836	Ditto	Drummartin	12 3 33	10 0 0	0 10 0	
	Hugh M'Faddin		Ditto	Killavahan	45 1 16	30 0 0	14 0 0	
	James Moore	June 15, 1837	Ditto	Leangelton	12 3 33	11 0 0	11 0 0	
	Charles M'Keever	Dec. 27, 1837	Ditto	Cornabehey	35 2 21	25 0 0	19 10 0	
	Charles Roundtree	,,	Ditto	Cornamuckler	51 0 3	33 0 0	26 8 0	
	Richard Roundtree	,,	Ditto	Ditto	29 3 34	20 0 0	15 12 0	
	Thomas Roundtree	,,	Ditto	Ditto	29 3 34	20 0 0	15 12 0	
	Thomas Smith	Oct. 9, 1839	Ditto	Clara	39 1 4	30 0 0		
	James Wogan	June 15, 1837	Ditto	Cornsauce	80 3 38	45 0 0	45 0 0	
	Samuel Caldwell	Oct. 9, 1840	Ditto	Mullaghboy	16 2 16	14 0 0	17 2 0	
	James Lowe	June 22, 1840	Ditto	Ditto	16 0 31	13 0 0	16 0 0	
	John Armstrong	March 26, 1840	Ditto	Dooharrick	25 0 17	22 0 0	3 12 0	
	John Aikins	,,	Ditto	Corwillis	29 3 35	30 0 0	28 8 0	
	George Beatty	,,	Ditto	Corracalvey	25 0 18	23 10 0	21 11 6	
	William Campbell	,,	Ditto	Barragh	19 0 15	17 0 0	16 0 0	
	Thomas Doogan	,,	Ditto	Lettermore	15 0 13	12 10 0	12 5 6	
	David Gardiner	,,	Ditto	Dooharrick	10 2 16	9 0 0	12 0 0	
	Edward Gardiner	,,	Ditto	Corwillis	22 2 20	23 0 0	21 12 0	
	Charles Graham	,,	Ditto	Corracalvey	18 0 35	15 0 0	12 5 0	
	William Hutchinson	Oct. 9, 1839	Ditto	Lisnageer	19 1 30	14 0 0	14 2 5	
	George Hallam	March 26, 1840	Ditto	Dooharrick	23 2 21	20 10 0	20 4 0	
	John Hamill	,,	Ditto	Corballyquill	17 3 10	16 0 0	12 8 6	
	William Johnston, sen.	Oct. 9, 1839	Ditto	Dernaskea	16 0 31	13 0 0	16 10 0	
	Lancelot Johnston, sen.	March 26, 1840	Ditto	Barragh	20 0 16	16 0 0	14 3 3	
	Lancelot Johnston, jun.	,,	Ditto	Ditto	18 0 0	16 0 0	15 9 4	
	Robert Kemp, jun.	,,	Ditto	Largy	26 3 30	19 10 0	19 6 7	
	Thomas Lee	,,	Ditto	Corwillis	22 2 20	20 0 0	18 13 10	
	Thomas Sharp	Oct. 9, 1839	Ditto	Barragh	17 1 26	16 0 0	14 2 0	
	Joseph Stephens	March 26, 1840	Ditto	Lisnageer	24 1 17	17 10 0	17 12 10	
	William Henry Simons	,,	Ditto	Killicreeny, Largy, &c.	30 3 30	26 0 0	24 7 9	
	Henry Simons	,,	Ditto	Cortober		18 10 0	18 10 4	
	William Waugh	,,	Ditto	Tannaghban	23 2 22	20 0 0	16 8 0	
	David Madill	,,	Ditto	Largy	18 2 0	14 10 0	14 6 4	
	John Mawha	,,	Ditto	Corracalvey	25 3 28	25 0 0	24 8 6	
	William M'Adam	,,	Ditto	Dooharrick	24 1 8	22 10 0	20 1 10	
	Redmond M'Mahon	Oct. 9, 1839	Ditto	Clara	4 3 17	3 0 0		
	William Hutchinson	,,	Ditto	Lisnagier	19 1 30	14 0 0	14 2 5	
LARAH.	*Edward Brady	Oct. 1832	Ditto	Drumgoney	44 2 7	34 0 0	32 12 0	
	*Patrick Brady	,,	Ditto	Knockatagart	50 0 34	38 0 0	22 10 0	
	*John Brady	,,	Ditto	Ditto	37 0 0	23 0 0	18 10 0	
	*John Brady	,,	Ditto	Carrickacrumin	20 0 39	9 0 0	10 0 0	
	*Thomas Brady	,,	Ditto	Artana	22 2 28	11 0 0	7 0 0	
	*John Brady	,,	Ditto	Carrickallen	8 0 0	50 0 0	18 4 0	
	*Bernard Brady	,,	Ditto	Ditto	22 2 28	15 0 0	7 1 0	
	John Brady	April 7, 1837	Ditto	Drumcalpin	48 2 15	28 0 0	21 0 0	
	Mathias Brady	,,	Ditto	Drumnegar	58 1 10	38 0 0	25 0 0	
	James Brady	March 26, 1840	Ditto	Ditto	32 1 23	21 0 0	5 0 0	
	*Dennis Brady	Oct. 1, 1832	Ditto	Ditto	14 3 37	9 0 0	9 0 0	
	Andrew Brady	Oct. 11, 1836	Ditto	Drumcalpin	34 0 2	20 0 0	11 0 0	
	Terence Brady	,,	Ditto	Killinagarbett	32 1 23	27 0 0	20 0 0	
	Robert Berne	Dec. 27, 1836	Ditto	Knockatoder	16 0 31	11 0 0	11 0 0	
	Philip Brady, jun.	March 27, 1837	Ditto	Artonagh	90 2 23	26 0 0	28 0 0	
	Michael Casserley	,,	Ditto	Carrickallen	25 2 1	17 0 0	8 0 0	
	Francis Connell	,,	Ditto	Moynalty	25 3 26	18 0 0	11 0 0	
	Thomas Farrelly	,,	Ditto	Carrickacrumin	40 1 39	20 0 0	18 4 0	
	Hugh Fitzpatrick	Oct. 11, 1836	Ditto	Drumcalpin	22 2 28	12 10 0	8 0 0	
	*Patrick Gafney	Oct. 1832	Ditto	Longfield	24 1 2	18 0 0	16 5 0	
	*Mathew M'Donald	,,	Ditto	Drumgoney	17 2 0	12 0 0	11 8 0	
	James Moore	March 27, 1837	Ditto	Aghaway	40 1 39	30 0 0	31 10 0	
	David Patterson	Dec. 27, 1836	Ditto	Knockatoder	16 0 31	11 10 0	11 10 0	
	John Patterson	June 15, 1837	Ditto	Ditto & Drumgoney	16 2 16	12 0 0	10 0 0	

Rent and Valuation of £10 County Electors (registered 1832 to 1840)—*concluded.*

Marked thus * registered in 1832, aud not since re-registered.

COUNTY CAVAN. COOTEHILL UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observations.
				A. R. P.	£. s. d.	£. s. d.	
*Peter Smith	Oct. 1832	House and land	Knockatoder and Drumgooney	37 1 0	26 10 0	26 10 0	
*Francis Smith	,,	Ditto	Carrickallen	29 0 25	15 0 0	8 10 0	
*Patrick Smith	,,	Ditto	Drumgoney	19 3 14	15 0 0	17 10 0	
*Patrick Smith	,,	Ditto	Corredevlis	19 1 30	13 0 0	13 0 0	
*Matthew Smith	,,	Ditto	Drumgar	12 3 33	11 0 0	11 0 0	
James Smith	Dec. 27, 1836	Ditto	Artonagh	145 3 5	56 0 0	49 0 0	
Andrew Smith	March 27, 1837	Ditto	Aghaway	31 2 13	18 0 0	18 10 0	
Bernard Tully	,,	Ditto	Drumgooney	16 2 16	11 0 0	13 10 0	
*Edward M'Cabe	Oct. 1832	House, mill, and land	Knockatagat	12 3 33	24 0 0	6 10 0	
John Adams	Oct. 9, 1839	House and land	Cullion	38 3 20	36 0 0	26 7 6	
Joseph Adams	,,	Ditto	Ditto	38 3 20	36 0 0	26 7 6	
Henry Adams	,,	Ditto	Drumleague	30 3 4	25 10 0	17 0 0	
William Adams	Dec. 27, 1836	Ditto	Rutrussan	21 0 9	12 0 0	5 4 0	
James Adams	June 18, 1838	Ditto	Drumacullia	36 2 0	40 0 0		
*Bernard Collins	Oct. 1832	Ditto	Banduff	20 1 0	13 10 0	3 10 0	
*Owen Higgins	,,	Ditto	Tivenanass	18 2 0	16 0 0	10 0 0	
Samuel Jamison	Oct. 10, 1838	Ditto	Drumacullia	11 0 0	10 0 0	10 0 0	
*Peter Lynch	Oct. 1832	Ditto	Ratrussan	28 1 15	12 0 0	8 10 0	
*Patrick Lynch	,,	Ditto	Ditto	6 3 21	4 10 0	3 8 0	
*Owen Mohan	,,	Ditto	Drumlague	25 0 17	20 0 0	12 0 0	
*Peter M'Cullen	,,	Ditto	Tivenans	10 0 0	9 0 0	. .	When he registered he had 21 acres, but he has underlet 11 acres. He pays £10 for the whole.
James M'Faddin	Oct. 11, 1837	Ditto	Drumcullia	39 1 0	40 0 0	40 0 0	
*Laurence Nolan	Oct. 1832	Ditto	Ratrussan	25 0 17	15 10 0	12 0 0	
George Porter	Oct. 9, 1839	Ditto	Aghatotan	11 1 14	20 0 0	8 16 0	
*Patrick Smith	Oct. 1832	Ditto	Drumnegran	29 0 25	34 0 0	20 4 0	
*Andrew Smith	,,	Ditto	Ratrussan	59 0 19	45 0 0	36 10 0	
*Patrick Smith	,,	Ditto	Ditto				
*James Timmins	,,	Ditto	Drumsilla	14 1 0	18 0 0	13 0 0	
*James Wood	,,	Ditto	Aghatotan	16 0 31	15 0 0	14 0 0	

RENT AND VALUATION OF OCCUPIERS,
(where Rent ascertained.)

COUNTY CAVAN. COOTEHILL UNION.

Electoral Division.	Name of Occupier.	Name of Landlord.	Extent in Irish Measure.	Net Annual Value, as in Rate Book.	Rent.	Observations.
			A. R. P.	£. s. d.	£. s. d.	
ASHFIELD.	Thomas Malone	Mr. Coote	5 2 0	6 14 8	6 14 8	
	Thomas and Owen Fitzpatrick	Ditto	12 2 0	12 0 0	12 0 0	
	James Smith	Ditto	11 2 0	11 10 0	11 0 0	
	Peggy and Peter M'Cann	Ditto	22 2 0	22 10 0	22 10 0	
	Michael Dillon	Ditto	21 0 0	20 0 0	20 0 0	
	Michael Reilly	Ditto	5 2 0	5 10 0	5 5 8	
	Ferdinand, John, and Patrick Shiels	Ditto	8 0 0	7 10 0	6 16 0	
	Edward and Thos. Murtha	Ditto	6 0 0	5 10 0	5 5 0	
	Mary Treanor	Ditto	13 1 0	17 7 6	17 7 6	
	Phil. Duffy & Hugh Smith	Ditto	15 2 0	16 10 0	16 10 0	
	Patrick and Thos. Hare	Ditto	10 2 0	13 0 0	13 0 0	
	Hugh M'Fadden	Ditto	15 1 0	20 0 0	20 0 0	
	Elizabeth Moore	Ditto	11 2 0	12 10 0	12 10 0	
	John Monaghan	Ditto	5 0 0	6 5 0	6 5 0	
	Peter M'Cabe	Ditto	5 1 0	6 10 0	6 10 0	
	Robert Tobbin and Walter Fairbairne	Ditto	12 0 0	16 16 0	16 16 0	
	Mary and Thos. M'Guire	Ditto	7 3 0	8 12 6	7 12 6	
	Edward M'Guire	Ditto	6 0 0	7 0 0	6 0 0	
	Mary, William, and Patrick M'Guire	Ditto	9 0 0	9 10 0	9 0 0	
	Hugh M'Cabe, and Hugh and Michael Beggan	Ditto	19 1 0	20 0 0	19 5 0	
	Michael, Thomas, and Owen Maguire	Ditto	23 0 0	24 0 0	22 10 0	
	Hugh and Jos. Maguire	Ditto	14 3 6	15 0 0	13 15 0	
	Thomas, Samuel, and Patrick Maguire	Ditto	6 3 18	7 13 0	6 13 0	
	James and Patrick M'Cabe	Ditto	9 2 0	9 10 0	9 10 0	
	Bernard M'Cabe	Ditto	6 1 36	7 6 0	6 6 0	
	Phillip M'Donnell and Patrick Kelly	Ditto	8 1 0	9 0 0	8 0 0	
	Hugh M'Faddin	Ditto	7 3 0	11 10 0	11 10 0	
	Thomas Brown	Ditto	4 0 0	5 12 6	5 12 6	
	James Moore	Ditto	8 0 0	11 0 0	11 0 0	£10 freeholder.
	William Moore	Ditto	7 2 0	11 10 0	13 0 0	
	Hugh Shalvey	Ditto	5 1 0	6 14 0	6 14 0	
	James Reilly	Ditto	8 0 0	11 12 8	11 12 8	
	Patrick Fay	Ditto	7 3 0	11 7 6	11 7 6	
	Michael Barlow	Ditto	4 1 28	5 10 0	7 0 0	
	John Jameson and Sally Brown	Ditto	2 2 0	3 1 0	3 1 0	
	Francis Brown	Ditto	2 2 0	3 3 0	3 1 0	
	Phillip M'Gown	Ditto	4 0 0	4 16 0	3 13 8	
	Farrell M'Gown	Ditto	4 0 0	4 10 0	3 13 8	
	John M'Gown	Ditto	4 0 0	4 10 0	3 13 8	

Rent and Valuation of Occupiers—*continued.*

County Cavan. Cootehill Union.

Electoral Divisions.	Name of Occupier.	Name of Landlord.	Extent in Irish Measure.	Net Annual Value, as in Rate Book.	Rent.	Observations.
			A. R. P.	£. s. d.	£. s. d.	
Ashfield.	Bridget Higgins	Mr. Coote	4 0 20	4 0 0	4 0 0	
	Neil Dillon	Ditto	4 2 0	4 10 0	4 2 8	
	Patrick Dillon	Ditto	3 0 0	3 0 0	2 16 0	
	Terence Maguire	Ditto	0 1 0	1 0 0	0 5 0	
	Phillip Reilly	Ditto	3 0 0	3 0 0	2 10 0	
Tullyvin.	Bernard M'Entee	Mr. Boyle	9 1 0	9 10 0	7 10 0	
	Edward M'Auley	Ditto	26 0 0	16 0 0	7 6 0	
	Patrick and Charles Smith	Ditto	12 0 0	9 0 0	12 0 0	
	Thomas Callaghan	Rev. F. M'Cabe	9 1 0	6 10 0	3 0 0	
	Terence, John, Patrick, and Peter Lynch	Mr. Boyle	17 2 0	12 0 0	8 10 0	Patrick Lynch is a £10 Freeholder.
	James Lynch	Ditto	18 2 0	12 0 0	8 0 0	
	Wm. and Charles Sharp	Ditto	13 0 0	13 0 0	3 16 0	
	Laurence Nowlan	Ditto	15 2 0	15 10 0	12 0 0	£10 freeholder.
	Andrew and Patrick Smith	Ditto	36 2 0	45 0 0	36 10 0	£10 freeholders.
	George Adams	Ditto	19 0 0	12 10 0	5 0 0	£50 freeholder.
	James Cernan	George Adams	7 0 0	5 12 0	8 0 0	
	John Bell	Ditto	10 0 0	8 0 0	10 0 0	
	William Adams	Ditto	13 0 0	12 0 0	5 4 0	£10 freeholder.
	M. J. Boyle	In fee	. .	. .	. .	
	Michael Quorkan	Rev. F. M'Cabe	13 0 0	9 0 0	10 8 0	
	Hannah and Daniel Smith	Ditto	19 0 0	13 0 0	16 0 0	
	Patrick and Robert Reilly	Mr. M'Auley	14 2 0	10 0 0	12 12 0	
	Anne O'Reilly	Ditto	7 2 0	5 0 0	6 0 0	
	Sharp and M'Gowan	Mr. Boyle	14 1 0	9 10 0	6 14 0	
	Hugh M'Donnell	Ditto	5 0 0	5 0 0	3 14 0	
	Peter and Bernard Mullen	Ditto	6 1 0	5 0 0	3 0 0	
	John Clarke	Mary Sharp	6 0 0	4 10 0	3 8 4	
	Andrew Clarke and Mary Sharpe	Mr. Boyle	6 0 0	4 10 0	3 0 0	
	Peter Lynch	Ditto	4 1 0	4 10 0	3 8 0	
	John Lynch	Ditto	4 0 0	3 4 0	2 10 0	
	Anne M'Gowan	Ditto	4 2 0	4 5 0	3 10 0	
	Denis Fenigan	Ditto	6 3 0	2 10 0	1 14 0	
	Mary Sharp	Ditto	6 2 0	3 5 0	1 14 0	
	James Boyle	Ditto	3 0 0	4 0 0	2 0 0	
	Pat. Collins	George Adams	3 2 0	3 10 0	4 4 0	
	George Turner	Ditto	3 2 0	3 0 0	6 0 0	
	John Curry	Ditto	3 2 0	3 0 0	4 15 0	
Drumgoon.	Sally Coddin	Mr. Singleton	4 3 30	5 0 0	4 0 0	
	Owen Cuddin	Ditto	5 0 20	7 0 0	3 0 0	
	Patrick Carroll	Ditto	5 3 16	5 0 0	4 0 0	
	John M'Cabe	Ditto	2 0 0	2 0 0	1 6 0	
	Pat. Sheridan	Ditto	9 0 0	8 0 0	6 0 0	
	Pat. Clarke	Ditto	5 0 0	5 0 0	4 0 0	
	James Sheridan	Ditto	8 2 0	9 0 0	9 0 0	
	James Anderson	Ditto	8 2 0	8 0 0	5 0 0	
	William Anderson	Ditto	3 2 0	5 0 0	2 0 0	
	Patrick Sheridan	Ditto	1 2 2	2 0 0	1 2 0	
	Owen Coddin	Ditto	2 2 0	3 0 0	2 0 0	£10 freeholder
	Dominic Dermot and Pat. Sheridan	Ditto	2 3 30	3 0 0	2 0 0	
	Anne Caddin	Ditto	5 0 20	4 0 0	3 0 0	
	Sally Caddin	Ditto	2 0 20	2 0 0	1 0 0	
	Mary Sheridan	Ditto	4 0 0	4 0 0	2 10 0	
	John M'Cabe	Ditto	2 0 0	2 0 0	1 6 0	
	Francis Duffy, jun.	Ditto	6 0 0	4 0 0	3 0 0	
	Mil. M'Donald	Ditto	4 2 20	4 0 0	3 10 0	
	Daniel Duffy	Ditto	4 0 0	4 0 0	3 0 0	
	Patrick Coddin	Ditto	2 2 0	3 0 0	2 0 0	
	David Anderson	Ditto	3 2 30	4 0 0	2 0 0	
	Owen Carroll	Mr. F. Greville	10 0 0	15 0 0	11 0 0	
	Hugh Masterson	Ditto	4 1 26	5 10 0	5 0 0	
	Michael Masterson	Ditto	4 0 22	5 0 0	5 0 0	
	William and John Hicks	Ditto	23 0 6	25 0 0	14 0 0	John Hicks is a 10*l.* freeholder.
	John M'Gorman	Ditto	7 0 0	7 0 0	6 6 0	
	Mary Coyle	Ditto	4 1 0	5 0 0	4 4 0	
	E. Doherty	Ditto	5 0 0	5 0 0	5 5 0	
	Michael Ward	Ditto	4 1 0	5 0 0	4 4 0	
	Peter Reilly	Ditto	6 0 0	6 0 0	6 6 0	
	Thomas Jackson,	Ditto	4 2 0	5 6 0	4 4 0	
	Bernard Connell	Ditto	26 0 0	26 0 0	26 0 0	
	Philip Connell	Ditto	9 0 0	9 0 0	9 0 0	
	Thomas Sharley	Ditto	4 2 0	5 0 0	4 3 0	
	Bernard M'Mahon	Ditto	13 0 0	14 0 0	14 0 0	
	Robert Anderson	Mr. Adams	5 2 0	6 0 0	4 0 0	
	James Anderson	Ditto	20 2 0	23 0 0	15 0 0	
	James Anderson	Ditto	8 2 0	9 0 0	8 10 0	
	Patrick Sheridan	Ditto	4 3 0	5 0 0	5 0 0	Has two holdings, and is a registered 10*l.* freeholder.
	Hugh Reilly	Ditto	6 2 0	7 0 0	6 0 0	
	Rose Reilly	Ditto	6 3 0	7 0 0	6 0 0	
	Thomas and Susan Parker	Ditto	11 2 0	12 0 0	15 0 0	Thomas Parker is a 10*l.* freeholder.
	Hannah Parker	Ditto	11 2 0	12 0 0	15 0 0	
	Bernard M'Daniel	Ditto	7 0 0	8 0 0	7 7 0	
	E. Lynch	Ditto	6 0 0	7 0 0	8 0 0	
	John Lynch	Ditto	6 2 0	7 0 0	6 10 0	
	James Lynch	Ditto	6 2 10	7 0 0	6 10 0	
	Michael Carroll	Mr. F. Greville	4 1 1	6 0 0	4 15 0	
	Benjamin Bell	Ditto	16 2 4	24 0 0	9 0 0	
	George Bell	Ditto	16 2 0	24 0 0	9 0 0	
	William M'Cleery	Ditto	13 2 26	19 10 0	15 10 0	

Rent and Valuation of Occupiers—*continued.*

COUNTY CAVAN. COOTEHILL UNION.

Electoral Divisions.	Name of Occupier.	Name of Landlord.	Extent in Irish Measure. A. R. P.	Net Annual Value, as in Rate-Book. £. s. d.	Rent. £. s. d.	Observations.
DRUMGOON.	Thomas White	Mr. F. Greville	18 2 0	22 10 0	16 0 0	
	Robert Maxwell	Ditto	9 1 0	12 0 0	9 0 0	
	John Nugent	Ditto	2 0 0	2 5 0	0 19 0	
	Bernard Carroll	Ditto	3 1 0	4 0 0	3 13 6	
	Pat. Carrol	Ditto	2 2 0	3 0 0	2 6 0	
	James Carrol	Ditto	2 2 0	3 0 0	2 6 0	
	James M'Mahon	Ditto	1 1 0	2 0 0	1 3 0	
	Pat. Reilly	Ditto	1 0 0	2 0 0	1 3 0	
	Mary Brady	Ditto	2 2 0	3 0 0	3 10 0	
DRUNG.	Redmond O'Brien	Mr. Cummings	5 2 0	6 0 0	6 5 0	
	Patrick Maguire	Ditto	6 2 0	7 0 0	6 18 0	
	Patrick Monahan	Ditto	8 2 0	10 0 0	9 16 0	
	Laurence Foy & Ellen Reilly	Ditto	6 1 0	7 0 0	7 3 0	
	Thomas & Michael Shaloy	Ditto	8 2 0	10 0 0	9 10 0	
	Owen Foy	Mr Crawford	44 0 0	66 0 0	77 0 0	£10 Freeholder.
	Thomas Smith, sen. and Patrick Kellet	Owen Foy	8 2 0	13 0 0	17 0 0	
	Thomas Smith, jun.	Ditto	8 3 0	13 0 0	17 0 0	
	Patrick M'Knew	Mr. Crawford	5 0 0	8 0 0	10 0 0	
	Hugh Reilly	Ditto	4 0 0	6 0 0	8 0 0	
	Patrick Gorman	Ditto	4 2 0	7 0 0	7 0 0	
	William Hall	Bishop of Kilmore	10 0 0	14 0 0	16 0 0	
	Charles Hall	Ditto	7 0 0	9 0 0	8 0 0	
	Mr. Mullen	Ditto	3 0 0	5 0 0	6 0 0	
	Rose Marten	Ditto	14 0 0	20 0 0	22 0 0	
	Philip Reilly	Ditto	6 0 0	7 0 0	7 4 0	
	Patrick Reilly	Ditto	7 0 0	8 0 0	8 8 0	
	Patrick and Charles Foy	Ditto	15 0 0	18 0 0	18 0 0	
	James Foy	Ditto	9 0 0	9 0 0	9 0 0	
	James M'Gervey	Ditto	8 2 0	7 0 0	7 0 0	
	Samuel Flack	Ditto	4 2 0	5 0 0	5 0 0	
	Hugh M'Entee	Ditto	5 2 0	7 0 0	7 3 0	
	John Foy	Ditto	9 0 0	10 0 0	10 16 0	
	John Foy, jun.	Ditto	4 2 0	5 0 0	5 0 0	
	James Foy	Ditto	5 2 0	6 0 0	6 12 0	
	Catherine Caffry	Ditto	10 1 0	13 0 0	13 0 0	
	John Hall	Ditto	13 3 0	16 0 0	16 10 0	£10 freeholder.
	Bernard Foy	Ditto	13 3 0	16 0 0	16 10 0	
	Patrick Conly	Ditto	15 2 0	18 0 0	18 10 0	
	Robert and David Jordan	Ditto	20 0 0	27 0 0	27 0 0	
	James Foy	Ditto	6 1 0	8 0 0	8 6 0	
	Bernard Foy	Ditto	6 1 0	8 0 0	8 7 0	
	Patrick M'Donnell	Ditto	25 0 0	27 0 0	27 0 0	
	John Foy	Ditto	10 1 0	13 0 0	13 10 0	
	James Marten	Ditto	5 0 0	8 0 0	8 10 0	
	Philip Foy	Ditto	8 1 0	12 0 0	16 16 0	
	William Faulkner	Ditto	11 0 0	16 0 0	16 10 0	
	Philip Foy	Ditto	28 2 0	33 0 0	33 0 0	
	John Reilly	Ditto	9 3 0	11 0 0	9 0 0	
	John M'Entee	Ditto	5 3 12	7 0 0	6 6 0	
	John Foy	Ditto	9 2 0	11 0 0	11 8 0	
	Patrick Boylan	Ditto	4 0 0	6 0 0	5 0 0	
	Owen Reilly	Ditto	4 0 0	6 0 0	5 0 0	
	John Hall	Ditto	4 0 0	6 0 0	5 0 0	
	Patrick Cahill	Ditto	9 0 0	11 0 0	11 14 0	
	Jane Coyle	Ditto	7 2 0	10 0 0	9 15 0	
	Peter Cahill	Ditto	6 0 0	7 0 0	7 16 0	
	Bernard Foy	Ditto	6 0 0	7 0 0	7 14 0	
	Frank Foy	Ditto	6 2 0	8 0 0	8 0 0	
	Patrick Foy	Ditto	6 0 0	7 0 0	7 14 0	
	Bryan Foy	Ditto	6 0 0	7 0 0	7 14 0	
	James Foy	Ditto	6 0 0	8 0 0	7 4 0	
	Thomas Reilly	Ditto	8 0 10	10 0 0	9 12 0	
	Bernard Connell	Ditto	6 1 0	8 0 0	7 10 0	
	Bryan Brady	Ditto	7 0 0	9 0 0	8 8 0	
	Patrick Smith	Mr. Cummings	20 0 0	26 0 0	30 0 0	
	Laurence & Pat. M'Entee	Ditto	10 1 0	12 0 0	12 10 0	
	James and Philip Smith	James Smith	18 0 0	23 0 0	31 10 0	
	Bart. and Patrick Boylan	Ditto	22 0 0	28 0 0	38 10 0	
	John Fitzsimmons	Mr. Cummings	7 1 0	9 0 0	7 15 0	
	Thomas Smith	Ditto	5 2 0	7 0 0	7 0 0	
	Christopher Armstrong	Ditto	5 0 0	6 0 0	6 5 0	
	Patrick and Rose Smith	Miss Harman	10 0 0	13 0 0	15 10 0	
	Hugh and John M'Entee	Mr. Cummings	11 2 0	12 0 0	12 5 0	
	Michael Smith	Ditto	13 2 10	16 0 0	16 4 0	
	John Smith	Ditto	8 3 0	10 0 0	10 15 0	
	Hugh Cusack	Ditto	9 0 0	10 0 0	10 12 0	
	James Sherry & Hugh Foy	Ditto	16 0 0	20 0 0	19 10 0	
	Peter M'Entee	Ditto	4 3 0	6 0 0	5 10 0	
	Bernard & Jno. Cavanagh	Ditto	25 0 0	30 0 0	30 0 0	
	Patrick Cavanagh	Ditto	11 3 0	13 0 0	13 10 0	
	Denis Cavanagh	Ditto	10 1 0	12 0 0	12 0 0	
	Michael Greenan	Ditto	6 2 0	7 0 0	7 4 0	
	John Greenan	Ditto	6 0 0	7 0 0	6 12 0	
	Patrick Greenan	Ditto	5 2 0	6 0 0	6 5 0	
	Margaret Gorman	Owen Storey	1 0 0	2 0 0	3 0 0	
	Michael M'Donnell	Ditto	1 0 0	2 0 0	4 0 0	
	Bernard Rielly	Mr. Crawford	2 2 0	4 0 0	6 0 0	
	Owen Gorman	Ditto	1 2 0	3 0 0	2 10 0	
	Patrick M'Canvan	Ditto	5 2 0	4 0 0	4 2 0	
RAKENNY.	Anne Star	Mr. Clements	9 0 0	13 0 0	14 10 0	

Rent and Valuation of Occupiers—*continued.*

County Cavan. Cootehill Union.

Electoral Divisions.	Name of Occupier.	Name of Landlord.	Extent in Irish Measure. A. R. P.	Net Annual Value, as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
Rakenny.	Robert Tannen	Mr. Clements	4 2 0	7 0 0	7 11 0	
	Moses Tannen	Ditto	4 2 0	7 0 0	7 11 0	
	Catharine Lynch	Mr. Elliott	6 0 0	6 0 0	7 10 0	
	Patrick Keel	Ditto	6 0 0	6 0 0	7 10 0	
	Brian Bannon	Ditto	7 2 0	8 0 0	9 12 0	
	Patrick Lynch	Ditto	5 0 0	5 0 0	7 17 0	
	James King, sen.	Ditto	7 2 0	8 0 0	9 12 6	
	Edward M'Donnell	Ditto	7 2 0	9 0 0	9 12 0	
	Thomas Smyth	Ditto	4 2 0	5 0 0	5 0 0	
	James Lynch	Ditto	4 2 0	5 0 0	5 0 0	
	Thomas Kelly	Ditto	6 0 0	6 0 0	7 0 0	
	Terence Dunn	Ditto	7 2 0	8 0 0	9 12 0	
	James King, jun.	Ditto	7 2 0	8 0 0	9 12 0	
	John Smith	Ditto	7 2 0	8 0 0	9 12 0	
	Brian Smith	Ditto	5 2 0	6 0 0	7 0 0	
	Hugh Clerken	Mr. Montgomery	6 0 0	7 0 0	7 15 0	
	Michael Clerken	Ditto	5 0 0	6 0 0	6 5 0	
	James Castles	Ditto	8 1 0	10 0 0	9 12 0	
	Philip Flood	Ditto	25 0 0	38 0 0	38 0 0	
	George Levingstou	Ditto	11 1 20	16 0 0	16 0 0	
	Bernard M'Quillan	Ditto	3 1 0	5 0 0	5 5 0	
	James Galaher	Ditto	3 1 0	5 0 0	5 5 0	
	Patrick Flood	Ditto	8 2 0	8 0 0	8 18 0	
	Francis Flood	Ditto	7 3 0	8 0 0	8 4 0	
	Henry Reilly	Ditto	4 1 0	6 0 0	6 6 0	
	Patrick Gilroy	Ditto	5 2 0	7 0 0	8 0 0	
	Patrick Brady	Ditto	12 3 7	18 0 0	19 10 0	
	John M'Cabe	Ditto	10 0 0	11 0 0	10 0 0	
	Patrick Flanagan	Ditto	4 3 0	7 0 0	7 0 0	
	Arthur M'Mahon	Ditto	11 0 0	14 0 0	15 5 0	
	Rev. Marcus Beresford	Mr. Dawson	12 2 0	16 0 0	16 0 0	£50 freeholder.
	Patrick Conerty	Ditto	8 0 0	8 0 0	8 14 0	
	John Reilly	Ditto	4 1 0	5 0 0	4 10 0	
	Andrew Connerty	Ditto	15 0 0	14 0 0	15 0 0	
	Philip Connerty	Ditto	13 0 0	10 0 0	13 0 0	
	Connerty and M'Entee	Ditto	14 0 0	12 0 0	14 0 0	
	Peter & Bernard Connerty	Ditto	20 1 0	18 0 0	20 0 0	
	John Connerty	Ditto	10 0 0	10 0 0	9 0 0	
	Brian Connerty	Ditto	10 0 0	10 0 0	9 0 0	
	Patrick Flood	Ditto	9 1 0	12 0 0	13 10 0	
	John Marten	Ditto	6 1 0	8 0 0	9 10 0	
	Philip Henthorn	Ditto	8 0 0	8 0 0	8 0 0	
	Michael Smith	Mr. Elliott	4 0 0	5 0 0	5 0 0	
	Hugh Magheran	Ditto	4 0 0	5 0 0	5 0 0	
	John Lockington	Rev. M. Beresford	20 0 0	30 0 0	26 0 0	
	William Argue	Ditto	10 0 0	13 0 0	13 0 0	
	Anne Reilly	Mr. Montgomery	9 0 0	11 0 0	11 12 0	
	Hugh Clerkin	Ditto	9 0 0	11 0 0	11 12 0	
	Arthur Corken	Ditto	5 1 0	7 0 0	8 4 0	
	Thomas and E. Bradburn	Ditto	7 0 0	10 0 0	10 5 0	
	Owen Brady	Ditto	7 1 0	10 0 0	11 0 0	
	Patrick Hogarty	Ditto	4 1 0	6 0 0	6 0 0	
	Robert Fannon	Ditto	20 2 0	32 0 0	39 6 0	
	Moses Fannon	Ditto	20 2 0	32 0 0	39 6 0	
	James Tully	Ditto	3 0 0	6 0 0	5 0 0	
	Edward M'Entee	Ditto	4 1 0	6 0 0	8 0 0	
	Patrick M'Entee	Ditto	7 0 0	10 0 0	12 12 0	
	Patrick King	Ditto	8 0 0	10 0 0	12 0 0	
	Thomas King	Ditto	8 0 0	10 0 0	12 0 0	
	James King	Ditto	8 0 0	10 0 0	12 0 0	
	Michael M'Entee	Ditto	3 2 0	5 0 0	5 5 0	
	Felix Reilly	Ditto	3 0 0	5 0 0	4 10 0	
	Peter M'Entee	Ditto	6 0 0	8 0 0	9 0 0	
	James & Manly Anderson	Ditto	21 0 0	31 0 0	33 16 0	
	Catherine & Owen Smith	Ditto	11 0 0	17 0 0	18 10 0	
	Michael & James Connerty	Ditto	15 0 0	22 0 0	23 15 0	
	John Fannon, jun.	Ditto	8 3 14	16 0 0	15 0 0	
	John Fannon, sen.	Ditto	7 1 0	11 0 0	12 0 0	
	Bernard Coyle	Mr. Elliott	3 2 0	3 0 0	4 10 0	
	Peter Connerts	Mr. Montgomery	1 0 0	2 0 0	2 0 0	
	Thomas Bradburn	Ditto	0 3 0	2 0 0	1 0 0	
	James Gallaher	Ditto	0 2 0	1 0 0	2 0 0	
	Alexander Turner	Ditto	0 2 10	1 0 0	1 0 0	
	Andrew Dromer	Ditto	2 0 0	3 0 0	3 0 0	
	Andrew Dromer	Ditto	1 2 0	2 0 0	3 0 0	
	Thomas Connerts	Mr. Dawson	2 2 0	3 0 0	2 0 0	
Lahah.	Owen Raal	Mr. Nesbitt	7 2 0	7 0 0	6 10 0	
	Andrew Tully	Ditto	5 2 0	6 0 0	5 10 0	
	James Tully, sen.	Ditto	13 0 0	12 0 0	11 5 0	
	Edward Smith	Ditto	15 2 0	15 0 0	13 0 0	
	Thomas Smith	Ditto	7 2 0	6 0 0	5 0 0	
	Michael Smith	Ditto	7 2 0	6 0 0	5 0 0	
	Edward & Patrick M'Entee	Ditto	14 0 0	9 0 0	8 0 0	
	Patrick Degnan	Ditto	10 0 0	6 0 0	5 0 0	
	Owen Fleming	Ditto	8 0 0	7 0 0	6 0 0	
	Philip & Bernard Clarke	Ditto	14 0 0	12 0 0	10 10 0	
	Patrick Raal	Ditto	12 0 0	11 0 0	9 0 0	
	John Raal	Ditto	11 0 0	11 0 0	8 4 0	
	John Patterson	Ditto	4 0 0	5 0 0	4 0 0	
	Robert Patterson	Ditto	10 0 0	11 0 0	10 10 0	
	James Patterson	Ditto	4 2 0	5 0 0	4 10 0	
	Ellen Reilly	Ditto	12 0 0	12 12 0	12 12 0	
	David Patterson	Ditto	10 0 0	11 10 0	11 10 0	Is a £10 freeholder.

Rent and Valuation of Occupiers—*continued.*

COUNTY CAVAN. COOTEHILL UNION.

Electoral Divisions.	Name of Occupier.	Name of Landlord.	Extent in Irish Measure.			Net Annual Value, as in Rate Book.			Rent.			Observations.
			A.	R.	P.	£.	s.	d.	£.	s.	d.	
LARAH.	Terence O'Brien	Mr. Nesbitt	6	0	0	7	0	0	7	7	0	
	John O'Brien	Ditto	5	2	0	7	0	0	6	10	0	
	Michael Smith	Ditto	8	0	0	11	0	0	11	0	0	
	James O'Brien	Ditto	5	2	0	7	0	0	6	10	0	
	Patrick O'Brien	Ditto	5	2	0	7	0	0	6	10	0	
	Terence O'Brien	Ditto	6	0	0	8	0	0	7	10	0	
	Bridget Smith	Ditto	25	0	0	28	0	0	20	0	0	
	Anthony O'Connell	Lord Annesley	37	0	0	54	0	0	8	14	0	
	John Mortogh	Ditto	10	0	0	10	0	0	6	4	0	
	M. and Bernard Buddan	Ditto	22	0	0	17	0	0	14	0	0	
	John and Patrick Smith	Ditto	23	0	0	15	0	0	14	0	0	
	Owen Brady	Ditto	11	0	0	5	0	0	5	0	0	
	T. & G. Henthorne, jun.	Ditto	20	0	0	17	0	0	8	10	0	
	T. & G. Henthorne, sen.	Ditto	40	0	0	30	0	0	16	0	0	
	Philip Smith	Mr. Nesbitt	90	0	0	56	0	0	49	0	0	
	Michael Magee	Ditto	11	0	0	8	0	0	5	0	0	
	Thomas Brady	Ditto	14	0	0	11	11	0	7	0	0	
	Daniel Brady, Bryan Brady, and 4 others	Ditto	56	0	0	28	0	0	26	0	0	
	Patrick Tully	Ditto	6	0	0	4	0	0	3	15	0	
	John Brady	Ditto	5	0	0	2	0	0	1	0	0	
	Phillip Raal	Ditto	7	0	0	4	0	0	3	7	0	
COUNTY MONAGHAN.												
CORMEEN.	James Conlan (Little)	Mr. Hamilton	5	2	24	9	0	0	7	0	0	
	Patrick Conlan	Ditto	8	2	0	10	0	0	10	0	0	
	Fanny Taylor	Ditto	4	0	0	5	0	0	5	0	0	
	Mortimer Dempsey	Ditto	3	2	0	6	0	0	4	10	0	
	Patrick Dempsey	Ditto	3	2	0	5	0	0	4	10	0	
	Owen Hand	Ditto	6	0	0	7	0	0	7	10	0	
	John Kelly	Ditto	6	0	0	7	0	0	7	0	0	
	H. M'Quiggan and G. Lee	Ditto	6	0	0	7	0	0	7	10	0	
	John Taylor	Ditto	4	0	0	5	0	0	5	0	0	
	Betty Hall	Ditto	8	0	0	11	0	0	11	0	0	
	Patrick M'Cabe	Ditto	4	2	0	6	0	0	6	0	0	
	Owen Boylan	Ditto	3	0	0	6	0	0	7	0	0	
	Patrick Kelly, jun.	Ditto	5	0	0	6	0	0	6	0	0	
	Patrick Kelly, sen.	Ditto	5	0	0	6	0	0	6	0	0	
	Bernard M'Guire	Captain Mayne	4	1	0	5	0	0	6	0	0	
	Thomas M'Guire	Ditto	3	3	0	5	0	0	6	0	0	
	John Dowd	Ditto	5	2	16	8	0	0	9	0	0	
	Phillip Dowd	Ditto	6	2	8	9	0	0	10	0	0	
	William Henry	Ditto	5	1	0	7	0	0	7	10	0	
	John Henry	Ditto	6	3	1	9	0	0	10	0	0	
	Joseph Nelson	Ditto	5	0	0	7	0	0	7	10	0	
	Francis Coyle	Ditto	6	1	0	8	0	0	10	0	0	
	Peter Clerkin	Ditto	11	2	20	14	0	0	14	0	0	
	Patrick Clerkin	Ditto	9	2	0	12	0	0	13	10	0	
	Philip Clerkin	Ditto	3	3	0	5	0	0	5	0	0	
	Patrick Branigan	Ditto	4	1	0	6	0	0	6	0	0	
	Captain John Mayne	In fee	10	0	0	20	0	0	0	0	0	
	Patrick Boylan	Mr. Hamilton	4	1	0	5	0	0	5	0	0	
	John Lennon	Ditto	3	0	0	4	0	0	4	0	0	
	Patrick Duffy	Ditto	1	0	25	1	0	0	1	0	0	
	Michael Hand	Ditto	1	0	0	1	0	0	1	0	0	
	John Dancey	Ditto	3	0	14	4	0	0	3	18	0	
	Patrick Boylan	Ditto	1	0	0	1	0	0	1	0	0	
	Martha Dempsey	Captain Mayne	8	2	0	10	0	0	12	0	0	
	Peter M'Cabe	Ditto	4	2	0	6	0	0	6	15	0	
	Peter Mullen	Ditto	7	1	0	8	0	0	9	0	0	
	John Duffy, sen.	Ditto	3	3	0	5	0	0	5	0	0	
	Peter Mullen	Ditto	5	0	0	7	0	0	7	10	0	
	Patrick Duffy	Ditto	3	2	0	5	0	0	5	0	0	
	John Duffy, jun.	Ditto	11	1	0	14	0	0	16	0	0	
	Rev. Owen M'Guire	Ditto	12	3	10	15	0	0	18	0	0	
	S. Carlisle	Ditto	7	0	0	9	0	0	9	9	0	
	James Dempsey	Ditto	6	0	2	8	0	0	9	0	0	
	Anne Dempsey	Ditto	3	1	0	5	0	0	5	0	0	
	Hugh Dempsey	Ditto	5	0	0	6	0	0	6	0	0	
	Thomas M'Entee	Ditto	8	1	18	11	0	0	11	0	0	
	Francis Clerkin	Ditto	6	1	0	8	0	0	8	2	0	
	Owen Cavanagh	Mr. Hamilton	4	0	0	6	0	0	5	0	0	
	John Duffy	Ditto	3	2	26	5	0	0	5	0	0	
	Andrew Hand	Ditto	5	1	23	6	0	0	6	0	0	
	John Hand	Ditto	5	2	0	7	0	0	8	0	0	
	Roger M'Mahon	Ditto	5	0	0	6	0	0	8	0	0	
	Hugh Trainor and Andrew Trainor	Ditto	9	2	30	11	0	0	12	0	0	
	Roger M'Mahon	Ditto	5	0	0	6	0	0	6	10	0	
	John Conlon	Ditto	12	0	0	15	0	0	15	0	0	
	James Hand	Ditto	4	1	0	5	0	0	5	0	0	
	George Hall	Ditto	5	0	0	7	0	0	6	10	0	
	Charles Hall	Ditto	5	0	0	7	0	0	6	10	0	
	John Hall	Ditto	5	0	0	7	0	0	6	10	0	
	James Conlon	Ditto	7	2	0	9	0	0	9	2	0	
	James Conlon, sen.	Ditto	8	1	0	10	0	0	10	0	0	
	Owen Sheridan	Ditto	1	0	0	1	0	0	1	0	0	
	Michael Hand	Ditto	1	0	0	2	0	0	1	0	0	
	Alexander M'Cabe	Ditto	2	2	0	3	0	0	3	0	0	
	Patrick Carroll	Ditto	2	2	0	3	0	0	3	0	0	

Rent and Valuation of Occupiers—*continued.*

County Monaghan. Cootehill Union.

Electoral Division.	Name of Occupier.	Name of Landlord.	Extent in Irish Measure.			Net Annual Value, as in Rate Book.			Rent.			Observations.
			A.	R.	P.	£.	s.	d.	£.	s.	d.	
Dartrey.	Ellen Leany	Mr. Hamilton	1	0	0	1	0	0	1	0	0	
	Patrick Hand	Ditto	2	3	26	4	0	0	4	0	0	
	Bridget Trainor	Ditto	2	0	0	3	0	0	3	0	0	
	Patrick Hand	Ditto	3	0	0	4	0	0	4	0	0	
	Anne Hall	Ditto	2	2	0	3	0	0	3	0	0	
	James Hall	Ditto	2	2	0	3	0	0	3	0	0	
	William Dempsey	Captain Mayne	1	3	10	3	0	0	3	0	0	
	Patrick M'Gough	Ditto	3	1	0	4	0	0	4	10	0	
	William Stewart	Colonel Verner.										
	James Crowe	Ditto	3	2	0	5	0	0	6	0	0	
	John M'Givern	Ditto	18	1	0	30	0	0	32	0	0	
	James M'Cleary	Ditto	4	1	0	7	0	0	8	0	0	
	John M'Givern, jun.	Ditto	11	3	0	16	0	0	18	0	0	
	Dominick Alwell	Ditto	4	0	0	6	0	0	6	16	0	
	James Alwell	Ditto	6	0	0	9	0	0	10	4	0	
	Patrick M'Gorman	Ditto	5	0	0	8	0	0	8	10	0	
	James Stuart	Ditto	9	2	0	13	0	0	15	0	0	
	William Stuart	Ditto	3	0	0	5	0	0	4	10	0	
	Patrick Keely	Ditto	7	2	26	11	0	0	11	10	0	
	Owen Cleary	Ditto	4	0	0	6	0	0	6	16	0	
	Philip Donoghue	Ditto	3	1	0	5	0	0	5	10	0	
	William Browne	Ditto	3	3	0	6	0	0	6	0	0	
	Thomas Stuart	Ditto	5	0	0	7	0	0	7	10	0	
	William Stuart	Ditto	2	3	30	5	0	0	5	0	0	
	Francis M'Cabe	Ditto	4	2	20	6	0	0	7	0	0	
	Henry M'Cabe	Ditto	4	2	20	6	0	0	7	0	0	
	Rev. Samuel Moore	Lord Plunkett	6	1	0	9	0	0	4	0	0	
	James Woods	Ditto	11	2	0	15	0	0	7	0	0	10*l.* freeholder.
	John Kane	Ditto	10	0	1	15	0	0	7	0	0	Ditto.
	James Greenan	Ditto	4	2	4	7	0	0	7	0	0	
	Charles Elliott	Ditto	4	2	4	7	0	0	7	0	0	
	Philip Clerkin	Lord Cremorne.	6	0	0	9	0	0	7	10	0	
	James Smith	Ditto	6	0	0	9	0	0	7	10	0	
	James Crosson	Ditto	6	0	0	9	0	0	7	10	0	
	James Fitzpatrick	Ditto	3	0	0	5	0	0	4	0	0	
	Moses Lyttle	Ditto	14	1	5	22	0	0	18	0	0	10*l.* freeholder.
	John Creighton	Ditto	6	1	0	9	0	0	8	0	0	
	John Harper	Ditto	12	2	20	18	0	0	15	0	0	
	Jane Gilroy	Ditto	6	3	0	10	0	0	8	0	0	
	Joseph Mills	Ditto	18	1	0	27	0	0	21	0	0	
	Bridget Moore	Ditto	6	1	0	9	0	0	6	0	0	
	Henry Walsh	Ditto	3	2	0	5	0	0	4	5	0	
	James M'Cabe	Ditto	7	1	4	10	0	0	9	5	0	
	John Welsh	Ditto	8	2	0	12	0	0	11	0	0	
	Margaret & Henry M'Cabe	Ditto	5	0	0	7	0	0	6	5	0	
	Thomas Thompson	Lord Plunkett	4	2	0	7	0	0	8	0	0	
	James Thompson	Ditto	10	2	0	15	0	0	16	10	0	
	Patrick Daly	Ditto	7	1	18	10	0	0	12	0	0	
	Robert Harpur, sen.	Ditto	15	2	0	24	0	0	26	0	0	
	Robert Harpur, jun.	Ditto	14	2	0	21	0	0	24	10	0	
	David Lyttle	Ditto	0	3	0	2	0	0	Free.			School.
	James M'Guire	Mr. Brunker	5	1	0	7	0	0	8	0	0	
	John Boyle	Ditto	4	2	1	7	0	0	7	0	0	
	John Connor	Ditto	6	2	0	10	0	0	10	0	0	
	James Winslow	Ditto	3	3	0	6	0	0	5	10	0	
	James Winslow, jun.	Ditto	3	2	0	6	0	0	5	6	0	
	Henry M'Cabe	Ditto	3	3	20	6	0	0	5	0	0	
	Hugh Boyle	Ditto	3	2	2	6	0	0	5	0	0	
	James Browne	Ditto	5	3	0	8	0	0	8	0	0	
	James Browne, jun.	Ditto	9	0	0	12	0	0	12	12	0	
	William Lee	Ditto	3	3	11	5	0	0	5	0	0	
	Edward Lero	Lord Cremorne.	3	1	0	5	0	0	4	0	0	
	Robert Nesbitt	Lord Plunkett	31	0	0	50	0	0	56	0	0	
	William Greenan	Ditto	9	2	0	14	0	0	16	4	0	
	Margaret Williamson	Ditto	10	0	0	16	0	0	18	0	0	
	Patrick Greenan	Ditto	5	2	10	8	0	0	10	0	0	
	Robert Lyttle	Ditto	8	1	20	12	0	0	14	10	0	
	Joseph Curry	Ditto	13	0	0	18	0	0	20	0	0	
	John Wadsworth	Ditto	9	1	2	13	0	0	15	6	0	
	Francis Wadsworth	Ditto	20	1	0	34	0	0	32	0	0	
	Thomas Wadsworth	Ditto	10	1	0	15	0	0	16	10	0	
	Francis Wadsworth	Ditto	0	2	0	5	0	0	10	0	0	
	Josiah Richardson	Ditto	8	0	0	13	0	0	16	0	0	
	John Richardson	Ditto	8	1	0	10	0	0	12	0	0	
	Thomas Richardson	Ditto	10	0	0	16	0	0	17	10	0	
	John Davis	Ditto	7	2	0	10	0	0	13	0	0	
	Robert Richardson	Ditto	7	2	0	10	0	0	13	0	0	
	Robert Nesbitt	Ditto	8	1	0	12	0	0	14	8	0	
	William Spear	Ditto	13	1	0	20	0	0	23	8	0	
	A. and J. Harpur	Ditto	13	1	0	19	0	0	22	0	0	
	John Elliott	Ditto	5	2	0	8	0	0	9	10	0	
	Alexander Boyd	Mr. M'Connell	3	2	5	5	0	0	6	0	0	
	Arthur Colston	Ditto	5	2	0	8	0	0	11	0	0	
	Joseph Bradford	Lord Plunkett	4	1	0	7	0	0	7	0	0	
	Robert Allen	Mr. Bradford	4	0	0	7	0	0	10	0	0	
	James Pogue	Ditto	3	0	0	6	0	0	6	0	0	
	Robert Barclay	Lord Plunkett	13	2	0	21	0	0	10	0	0	
	Robert M'Connell	Ditto	12	2	0	18	0	0	10	0	0	
	William Elliott	Ditto	5	2	22	8	0	0	9	0	0	
	William Francey	Ditto	6	0	0	11	0	0	9	0	0	
	William Bradford	Joseph Bradford	7	0	0	12	0	0	13	0	0	
	Francis Winters	Lord Plunkett	7	1	0	10	0	0	14	0	0	
	Robert M'Cracken	Ditto	3	0	0	5	0	0	6	0	0	

Rent and Valuation of Occupiers—*concluded.*

COUNTY MONAGHAN. COOTEHILL UNION.

Electoral Division.	Name of Occupier.	Name of Landlord.	Extent in Irish Measure. A.	R.	P.	Net Annual Value, as in Rate Book. £.	s.	d.	Rent. £.	s.	d.	Observations.
DARTREY.	James Breaky	Lord Plunkett	6	3	0	11	0	0	5	0	0	
	Thomas Howe	Ditto	6	1	20	10	0	0	13	0	0	
	James Armstrong	Ditto	4	2	16	7	0	0	9	0	0	
	James Gilroy	Ditto	10	2	21	16	0	0	6	0	0	
	Thos. and Patrick Keenan	Ditto	7	2	6	10	0	0	14	0	0	
	Francis Wadsworth	Ditto	0	2	0	1	0	0	1	0	0	
	Robert and Chas. Elliott	Ditto	13	1	0	20	0	0	8	0	0	
	Philip Clerkin	Mr. Dawson	8	0	0	11	0	0	12	10	0	
	Hugh M'Ginn	Ditto	9	3	2	14	0	0	14	10	0	
	Michael Cotton	Ditto	6	1	8	8	0	0	9	0	0	
	John Wiley	Ditto	10	3	20	14	0	0	16	10	0	
	John Cleary	Ditto	0	2	0	1	0	0	1	0	0	
	Henry Jack	Ditto	17	1	0	25	0	0	28	0	0	
	Patrick Duffy	Ditto	11	3	0	16	0	0	18	0	0	
	William Tait	Ditto	5	3	5	8	0	0	9	0	0	
	Thomas Keenans	Ditto	14	0	0	20	0	0	22	0	0	
	James Meekan	Ditto	7	3	0	10	0	0	12	0	0	
	Patrick Cleary	Ditto	10	2	22	14	0	0	16	0	0	
	Bernard Mullarkey	Ditto	7	0	8	9	0	0	10	10	0	
	James M'Gibbon	Ditto	12	0	15	17	0	0	19	0	0	
	Patrick Clerkin	Ditto	6	0	0	9	0	0	9	10	0	
	John Dawson	Ditto	27	0	0	40	0	0	40	0	0	
	Robert Wandrom	Ditto	5	1	0	7	0	0	8	0	0	
	Bernard Farmer	Ditto	3	0	0	5	0	0	5	10	0	
	James Clery	Ditto	10	2	15	15	0	0	16	0	0	
	Judy M'Cabe	Ditto	8	0	0	11	0	0	12	0	0	
	Anne M'Connell	Ditto	5	0	0	7	0	0	7	10	0	
	William Stuart	Colonel Verner	2	2	20	4	0	0	3	10	0	
	Patrick M'Phillip's	Mr. Brinsker	1	0	0	1	0	0	0	10	0	
	George Lee	Ditto	3	0	0	1	0	0	1	0	0	
	Michael Couver	Ditto	2	2	15	4	0	0	4	0	0	
	Catherine Brown	Ditto	2	3	0	4	0	0	4	0	0	
	Ellen Bradford	Lord Plunkett	2	0	0	3	0	0	3	0	0	
COUNTY CAVAN.												
DRUMGOON, (*additional.*)	James M'Phillips	Mr. Powell	5	0	0	6	0	0	8	0	0	
	Patrick M'Enree and Chas. M'Phillips	Ditto	6	1	0	8	0	0	10	0	0	
	John Fitzgerald and Patrick Fox	Ditto	5	1	0	6	0	0	9	0	0	
	Mary Brady	Ditto	7	2	0	9	0	0	14	0	0	
	Patrick M'Phillip	Ditto	2	0	0	2	0	0	4	0	0	
	Daniel Crosson	Ditto	2	0	0	2	0	0	4	0	0	
	Michael Crosson	Ditto	2	2	0	3	0	0	5	0	0	
	Owen M'Enroe	Ditto	3	0	0	4	0	0	6	0	0	
	James Steenson	Ditto	3	2	0	4	0	0	4	0	0	
	Owen M'Phillips	Ditto	3	0	0	4	0	0	6	0	0	
	Patrick Crosson	Ditto	2	0	0	3	0	0	4	0	0	
	Henry M'Phillips	Ditto	4	2	0	3	0	0	5	0	0	
	Simon Lyttle	Ditto	2	0	0	2	0	0	2	0	0	
	Hugh Sheridan	Ditto	1	0	0	1	0	0	1	0	0	
	Kitty Crosson	Ditto	2	2	0	2	0	0	3	0	0	
			4605	2	23	5431	2	4	5313	3	0	

Comparison of Griffith's Valuation, the Poor Law Valuation, and the Rent, of Twelve Townlands, considered to be let at high Rents.

COUNTIES OF CAVAN AND MONAGHAN. COOTEHILL UNION.

Electoral Divisions.	Townlands.	Area. A.	R.	P.	Griffith's Valuation. £.	s.	d.	Poor Law Valuation. £.	s.	d.	Rent paid. £.	s.	d.
Ashfield	Drumhurt	243	3	24	152	13	0	192	10	0	251	0	0
Drumgoon	Cashell	138	0	0	80	0	0	95	0	0	121	0	0
Drung	Mullalogher	296	2	18	187	6	6	245	0	0	310	0	0
Ditto	Coolcanadas	241	3	31	163	7	0	179	0	0	229	10	0
Rakenny	Cornagarrow	251	3	19	180	4	10	185	0	0	228	10	0
Ditto	Cavanarainy	184	1	2	77	8	4	129	0	0	166	10	0
Ditto	Nutfield	109	1	14	72	4	6	101	0	0	129	10	0
Larah	Lisegney	135	2	25	109	10	5	140	0	0	179	10	0
Knockbride	Killaliss	219	0	0	116	10	0	141	10	0	212	10	0
Cormeen	Derryroosk	141	0	38	84	12	9	129	0	0	162	0	0
Ditto	Kenoghbane	139	3	16	89	10	2	137	0	0	229	10	0
Aghabog	Crappagh	174	3	16	88	13	7	122	0	0	147	0	0
		2276	2	3	1402	1	1	1796	0	0	2366	10	0

Cootehill.

COMPARISON of Rent with Poor Law Valuation and Griffith's Valuation of Townlands considered to be held at fair Rents (in some instances adopted by the Poor Law Valuator).

COUNTIES OF CAVAN AND MONAGHAN. COOTEHILL UNION.

Electoral Divisions.	Townlands.	Area in Statute Measure.			Griffiths' Valuation, including houses.			Wilson's Valuation.			Annual Rent paid.		
		A.	R.	P.	£.	s.	d.	£.	s.	d.	£.	s.	d.
COOTEHILL	Aghageshlan	342	0	13	154	9	11	184	18	0	211	4	0
	Ballinahahy	117	3	5	58	18	2	78	10	0	72	0	0
	Cabragh	205	2	17	127	4	5	157	19	0	151	0	0
	Drumbarkey	139	3	13	110	10	0	160	0	0	152	0	0
	Killaquill	53	3	28	36	1	6	39	0	0	33	5	0
ASHFIELD	Cortobber	397	1	11	253	1	10	370	0	0	378	6	0
	Drummurry	221	2	17	162	0	0	213	10	0	137	10	0
	Enagh	88	1	39	52	3	0	66	15	0	54	0	0
	Killycreeny	204	1	28	164	6	1	197	10	0	187	0	0
	Lettermore	229	1	26	154	11	6	176	10	0	165	0	0
	Cabragh	188	3	14	148	5	3	221	0	0	101	0	0
	Drumhirk	161	2	10	119	0	7	157	0	0	146	0	0
	Greaghmacross	394	0	22	188	0	5	204	0	0	197	0	0
	Killyvaghan	111	1	27	65	17	5	68	10	0	51	0	0
	Labbenlee	175	0	20	95	18	2	125	0	0	122	0	0
TULLYVIN	Aghatotin	197	1	25	159	15	10	186	0	0	152	0	0
	Bindoo	222	0	12	93	7	0	115	0	0	31	10	0
	Cornabrahir	192	2	2	131	0	1	191	10	0	192	0	0
	Drumnagran	356	2	16	340	1	6	630	10	0	593	0	0
	Ratrussin	605	2	26	233	10	2	274	10	0	222	0	0
DRUNG	Corcraff	91	2	26	57	14	2	65	0	0	65	0	0
	Lisboduff	186	3	3	144	10	9	155	0	0	121	0	0
	Drumskelt	148	2	9	91	8	11	88	0	0	95	0	0
	Corrinshigo	99	3	38	71	8	0	50	0	0	59	0	0
	Lisarney	242	0	12	171	16	1	189	0	0	214	0	0
	Dunmurry	79	2	34	55	14	4	61	0	0	70	0	0
	Duncollog	138	3	34	86	5	1	108	0	0	117	10	0
RAKENNY	Corravogy	267	1	4	150	16	6	198	0	0	220	0	0
	Tullawella	252	0	32	187	11	2	215	0	0	222	10	0
	Drumechon	168	3	5	113	8	6	120	0	0	126	0	0
	Cornabaste	165	3	11	117	8	8	137	0	0	134	10	0
	Lisgannon	294	0	17	215	14	4	249	0	0	271	0	0
LARAH	Aghaway	328	2	6	196	16	0	178	0	0	190	0	0
	Carrickallen	504	1	1	216	8	3	218	0	0	145	0	0
	Drumgooney	182	0	4	111	13	6	131	0	0	135	0	0
	Tullycoe	203	0	2	138	17	1	130	15	0	133	0	0
	Carrickacroman	1425	3	22	487	3	6	499	0	0	482	6	0
CORMEEN	Lisnagalliah†	239	1	2	169	6	6	248	0	0	156	0	0
	Mount Carmel	183	3	18	122	11	4	157	0	0	166	0	0
	Latton	333	3	30	189	10	3	236	0	0	261	0	0
	Mahon	497	0	33	188	3	0	255	0	0	296	0	0
	Lisgallon	295	0	16	187	8	6	245	0	0	276	0	0
DARTREY	Drumgole	167	0	27	105	18	7	171	0	0	120	10	0
	Dernamoyle	276	3	39	192	7	8	260	0	0	175	7	0
	Cornatwall	143	0	24	124	3	7	166	0	0	137	0	0
AGHABOG	Drumbrain	268	0	20	217	12	9	304	0	0	214	15	0
	Mullygreenon	176	3	19	121	3	3	159	0	0	120	10	0
	Corduff	253	2	39	132	4	5	188	0	0	226	10	0
	Feaugh	240	0	39	156	2	8	206	0	0	248	13	0
DRUM	Aghareagh	116	1	30	172	6	10	184	0	0	(This Division, in general, is rented nearly at Wilson's Valuation, rather at or above it.)		
	Cormeen	347	1	5	160	5	5	173	0	0			
	Drumgrone	205	0	8	136	12	1	166	0	0			
	Corrinary	188	3	6	115	0	2	164	0	0			
		13318	2	26	7953	14	8	9891	7	0	9,234	16	0*

* This total assumes the rent of the four last townlands to be the same as Wilson's valuation.
† A mill in this townland, rent £16, valued at £100.

ROSCREA UNION.

Extracts from Minute Book of Board of Guardians.

Extracts from Minute Book.

Friday, 28th June, 1839.

Resolved,—That it is the opinion of this Board, that there is no existing valuation which can be made available, sufficient for the purpose of estimating the net annual value of the rateable property in the Union, and that a fresh valuation will be required.

New valuation required.

Resolved,—That a competent person be appointed to value the whole of the rateable property throughout the Union, and revise and correct existing surveys when necessary; and that the clerk be directed to insert advertisements in the "Leinster Express," and "Tipperary Free Press," calling on competent Valuators for tenders for their service.

Advertisement for valuators.

Resolved,—That a Special Committee for superintending the valuation of the rateable property be appointed, and that the following Guardians be appointed members of the committee (3 to be a quorum)—(*here followed the Names*).

Valuation Committee.

Thursday, 8th August, 1839.

To the Roscrea Board of Guardians.

Gentlemen,—I hereby propose to value the Union under your guardianship at the rate of 2*l.* per 1000 acres, and I will also furnish to you a valuation of the several towns in the Union for the sum of 50*l.* sterling. (Signed) H. SCROOPE.

Proposal for valuation.

The above proposal was agreed to unanimously.

Thursday, 11th July, 1839.

Resolved,—That Henry Scroope, Esq., be appointed Valuator of this Union, at 2*l.* 15*s.* per 1000 acres. The Board agreed unanimously to this appointment.

Valuator appointed at 2*l.* 15*s.* per 1000 acres.

5th November, 1839.

It was ordered unanimously, that Mr. Scroope be requested by our clerk to attend the next Board; and that, in the meantime, if he has an electoral division valued, and ready to be laid before the Committee of Valuation, the name of the said electoral division be communicated to each member of the said committee, and that they be summoned to attend on that day, and each day successively, as each electoral division shall be ready in future.

Summons to Valuation Committee.

5th November, 1839.

By resolution of this date, the Guardians of each electoral division were permitted to vote with the committee.

Valuation Committee open to Guardians.

15th February, 1840.

That the members of the electoral division under consideration by the Valuation Committee be added to and vested with all the powers of said committee during the period such electoral division is under consideration, provided two of the seven members originally appointed be of the quorum.

2nd March, 1840.

There being much discussion about the valuation, it was determined that a little further time be given to Mr. Scroope to revise it, after which it is the opinion of the Board that very many objections will be removed, and then the public shall have due notice when their objections will be heard.

Evidence.

Mr. SCROOPE, valuator of the Union, *examined.*

Mr. Scroope, Valuator.

The valuation he considers *rather low;* in very few cases, if in any, exceeding the rents paid by the tenants; and in most cases considerably under.

Valuation rather low.

He valued the Union on the principle, which he considers an equitable one, that every tenant should have an interest in his holding.

Principle of valuation.

And, at his valuation, he thinks that interest (supposing the tenant to have a lease of 21 to 31 years) would vary from 2*l.* to 10*l.* per acre on large farms, and from 10*l.* to 15*l.* per acre on smaller ones.

Value of tenant's interest.

The disparity in the value of the interest between the large and small farms, he thinks, arises from the circumstance of the smaller farms being within the reach of the greater number of parishioners, and from those who possess large sums being able to make a better investment than in the purchase of farms.

Cause of disproportion of value of small holdings.

He thinks that his valuation is at least 25 per cent. under the rack-rent; and he knows instances in which a rack-rent of 50 per cent. over his valuation is charged.

Valuation 25 per ct. under rack-rent.

In the towns, he valued the houses something below the letting value—say, 15 per cent.

Townholdings.

In the country, he put a very low value on common farm houses.

Farm Houses.

He valued gentlemen's seats from 10 to 35 per cent. in addition to the value of the land.

Gentlemen's seats.

He is a professional valuator: is a native of England; and was brought up in a valuator's office there; has been some years in this country.

Is a valuator by profession.

His valuation for the poor-rate is something—say 10 to 15 per cent.—lower than he would have valued the Union, if employed to do so, for letting or sale.

Poor Law valuation 10 to 15 per cent. below valuation for letting or sale.

Roscrea.

Evidence.

In the latter case allows for competition.

Accordance of valuation with directions issued by Poor Law Commissioners.

The reason of which is, that, in that case, he would take the competition for land into account, which he has not done in the present valuation.

Having drawn Mr Scroope's attention to the principle on which the Poor-Law Act and the Commissioners' Circular on valuation and rating prescribed that the net annual value of the different hereditaments should be ascertained—namely, "the rent at which, one year with another, the same might, in their actual state, be reasonably expected to let from year to year; the probable annual average cost of the repairs, insurance, and other expenses (if any necessary), to maintain the hereditaments in their actual state; and all rates, taxes, and public charges (if any), except tithes, being paid by the tenant:"—and asked whether he thought the principle on which he proceeded, of going 10 to 15 per cent. below what he would have done if valuing for letting or sale, was reconcileable with this requirement of the Act and of the Circular of the Commissioners—he stated, in reply, "That he felt that, owing to the short time allowed for so extended a valuation as 150,000 acres, and the small remuneration sanctioned by the Commissioners, that it was totally out of his power to do the justice he should have wished to the valuation he undertook: he consequently considered that, by valuing at what he thought a low rate, he was quite sure he would give the tenant the advantage, rather than the landlord."

Beneficial interest of tenements valued at 5*l.* equal to 12*l.* or 15*l.*

Having inquired from Mr. Scroope what beneficial interest the occupiers of tenements rated at or about 5*l.* usually derived from their farms, according to the mode of cultivation generally practised by small farmers, he replied—

That, casting his eye over half-a-dozen farms in the townland of Clougheen, division of Ettagh, varying in extent from 7¼ acres to 15 acres, and valued by him at from 5*l.* 15*s.* to 12*l.*, if everything that grew on the farm was sent to market, and was put to the credit of the farm, and supposing that it was charged, with the rent at which he has valued it, with all taxes, with seed, labour, tear and wear—all the cost of production—there would be a clear profit of 15*l.* on the farms of 7½ acres, valued at 5*l.* 15*s.* in the rate-book; and at the same rate on the larger farms.

If no manual labour paid for, beneficial interest 25*l.* per annum.

And if the tenant had not to pay for manual labour, there would be an additional profit of 10*l.*, making 25*l.* in all: and he considers the farms he has alluded to, to be of rather an inferior quality of land.

Instances of valuation.

Taking the same farms in another point of view, an additional rent of 4*l.* might be got on the farms valued at 5*l.* 15*s.* One of the farms valued by him at that sum, he knows is let at 7*l.* 10*s.*

Principle of valuation.

His principle of valuation, generally speaking, is the one-third of the *disposable* produce to cover the expense of production (including taxes), one-third to the landlord, and one-third to the tenant: but this principle, in valuing lands for letting or sale, must be controlled by the practice of each district, and the demand then existing for farms.

Very few leases in the Union.

There are very few leases in the Union, owing principally, as he believes, to an indisposition on the part of the landlords to make voters; and he also thinks it may arise from a feeling in the mind of the landlords that they have a greater control over their tenants when there are no leases.

Objections to valuation.

On what grounds.

There have been a good many objections to the valuation, on the ground of inaccuracies as to the extent of the different holdings (arising from the insufficiency of the surveys); but there have been very few objections as to the scale of valuation adopted. Some landlords have expressed an opinion that the valuation is rather low; but no formal objections have been made by any landlord on this ground.

Hon. F. A. Prittie, Chairman of the Board of Guardians.

The Hon. Francis A. Prittie, chairman of the Board of Guardians, *examined.*

Tenders for valuation.

States that there were advertisements inserted, requiring tenders for the valuation; there were tenders by several other valuators, and Mr. Scroope was unanimously appointed by the guardians.

Committee of revision.

A Committee of Revision of Valuations, consisting of seven members of the Board (four ex-officio), was appointed.

Valuation satisfactory.

The committee met once to examine some of the books which were first completed; and, being satisfied with the manner in which the valuation was done, no further revision took place; and the Board unanimously expressed their approbation of the manner in which the valuation was conducted.

There are very few leases within this Union: he conceives the reason to be, that landlords do not like their tenants to go against them at elections.

Mr. Smallman, elected Guardian.

Mr. Smallman, elected guardian, *examined.*

Stated that he was not acquainted with any part of the Union but that in which his own land was situated. He holds some land himself, and does not think it over-valued.

Captain Smith, elected Guardian.

Captain Smith, of Mount Butler, elected guardian, *examined.*

Is a magistrate, and deputy chairman:

Generally speaking, Mr. Scroope's valuation is from 15 to 20 per cent. below the fair letting value.

Definition of letting value.

His idea of the fair letting value is this,—that if a man had a lease of a farm at what he conceives to be the fair letting value, he would get from 8*l.* to 10*l.* per acre for his interest, for his bargain.

Where tenant holds *immediately*, beneficial interest exists.

And wherever the tenants hold *immediately* from the proprietors, the tenants generally have this interest in their holdings.

J. P. LIDWELL, Esq., a magistrate, and elected guardian, *examined.*

Evidence. J. P. Lidwell, Esq., elected Guardian.

Concurred in what Captain Smith had stated.

He also said it was a fallacy to suppose that the qualification in Lord Morpeth's Bill would enfranchise the old 40*s.* freeholders: it would disfranchise five out of every seven of them.

Effects of proposed electoral qualification.

There exists a good deal of indifference on the part of the farmers to get registered, arising from having seen a good deal of misfortune brought on many who have opposed their landlords.

Indisposition to registering. Its causes.

Thinks Mr. Scroope's valuation is a low one.

Mr. O'BRIEN, clerk of the Union, *examined.*

Mr. O'Brien, Clerk of Union.

Stated as an instance of the lowness of Mr. Scroope's valuation,

That he had been in treaty for purchasing the interest in the lease of a farm in Clogheen, No. 7, in the division of Ellagh, for which the Rev. Mr. Kelly is rated at 48*l.*: it contains 54 Irish acres. Witness offered 100*l.* for the interest, and 30*s.* per acre, which was refused.

Instance of low valuation.

RENT and VALUATION of £10 COUNTY ELECTORS (registered 1833 to 1840) so far as ascertained.

COUNTY TIPPERARY. ROSCREA UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	OBSERVATIONS.
ROSCREA.	Bennett, George	Jan. 11, 1840	Lands	Camlin	44 0 33	31 15 0	27 0 0	
	Parr, Thomas	,,	House and lands	Asmeard	49 1 24	33 0 0	30 0 0	
	Harrold, Michael	Oct. 26, 1839	Lands	Lismacken	28 3 0	20 0 0	20 10 0	
	Harrold, Thomas	,,	Ditto	Ditto	18 2 20	12 10 0	12 15 0	
	Smith, John Sidney	Jan. 11, 1840	Ditto	Derryvale	113 0 0	77 0 0	85 0 0	
	Carroll, Michael	Oct. 26, 1839	House	Roscrea	0 0 0	40 0 0	7 0 0	Ground-rent.
	Feehan, John	Oct. 13, 1836	Ditto	Ditto	0 0 0	6 0 0	6 10 0	
	Healey, Rodger	Oct. 26, 1839	Ditto	Ditto	0 0 0	8 0 0	6 18 0	
	Keeshan, Timothy	Oct. 18, 1836	Ditto	Ditto	0 0 0	8 0 0	8 8 6	
	Keeshan, Andrew	,,	Ditto	Ditto	0 0 0	5 0 0	3 3 0	
	Kennedy, Edward	Oct. 26, 1839	House and shop	Ditto	0 0 0	7 10 0		
	Keeshan, James	Jan. 11, 1840	House	Ditto	0 0 0	15 0 0	14 0 0	
	Lynch, Daniel	,,	House and land	Ditto	1 2 20	2 10 6	4 7 0	
	Molloy, Peter	Oct. 26, 1839	House and shop	Ditto	0 0 0	10 0 0	12 0 0	
	Meagher, Matthew	Jan. 11, 1840	Ditto	Ditto	0 0 0	12 0 0	12 0 0	
	Phelan, James	Oct. 26, 1839	Ditto	Ditto	0 0 0	18 0 0	20 0 0	
	Quinlisk, Patrick	Jan. 11, 1840	House	Ditto	0 0 0	5 0 0	7 0 0	
	Shanahan, John	Oct. 26, 1839	Ditto	Ditto	0 0 0	30 0 0	35 0 0	
BURRISNAFARNEY.	Golding, Joseph	Oct. 19, 1837	Lands, &c.	Killoskehane	11 1 14	14 0 0	- -	Thomas Golding in Rate Book.
	Leamy, John	Jan. 9, 1837	Ditto	Ditto	131 0 33	64 0 0	73 0 0	Mrs. Leamy in Rate Book.
	Bohan, Timothy	Oct. 18, 1836	Ditto	Barnane	22 2 28	24 10 0		
	Bohan, James	Oct. 19, 1837	Ditto	Ditto	20 3 23	25 15 0		
	Bohan, Patrick	,,	Ditto	Ditto	22 2 4	24 5 0		
	Dwyer, Matthew	June 22, 1835	Ditto	Ditto	12 3 23	9 0 0		
	Dullahunty, Daniel	Oct. 19, 1837	Ditto	Ditto	19 1 30	22 15 0		
	Fogarty, Timothy	,,	Ditto	Ditto	17 3 10	19 5 0		
	Fogarty, Patrick	,,	Ditto	Ditto	14 2 12	17 5 0		
	Gray, James	June 22, 1835	Ditto	Ditto	41 2 27	33 0 0		
	Kennedy, Daniel	Oct. 19, 1837	Ditto	Ditto	11 1 14	12 5 0		
	Kennedy, Cornelius	,,	Ditto	Ditto	13 1 21	16 10 0		
	Kennedy, Thomas	April 10, 1838	Ditto	Ditto	14 3 37	16 5 0		
	Kennedy, Bartholomew	Oct. 31, 1840	Ditto	Ditto	3 2 0	3 15 0		
	Long, John	Oct. 19, 1837	Ditto	Ditto	30 3 4	17 2 6		
	Maher, Timothy	,,	Ditto	Ditto	12 3 33	7 0 0		
	Ryan, Michael	,,	Ditto	Ditto	14 0 27	7 10 0		
	Woods, William	June 22, 1835	Ditto	Ditto	19 1 9	11 15 0		
	Wood, Thomas	Oct. 18, 1835	Ditto	Ditto	14 2 12	8 0 0		
	Wood, Richard	Oct. 19, 1835	Ditto	Ditto	18 2 20	9 0 0		
	Wood, William	Oct. 31, 1840	Ditto	Ditto	14 2 12	8 0 0		
RATHNAVEAGUE.	Cole, Benjamin	Jan. 11, 1840	Ditto	Ballinakill	25 3 26	23 0 0	20 0 0	
	Doyle, Jeremiah	Oct. 26, 1839	Ditto	Ballymoheen	34 2 9	10 10 0		
KILLEA.	Halloran, Philip	Oct. 19, 1835	Ditto	Killawardy	20 3 0	13 10 0	- -	Widow Halloran.
	Halloran, Daniel	,,	Ditto	Ditto	20 3 0	13 10 0		
	Halloran, John	,,	Ditto	Ditto	19 1 8	12 10 0		
	Bohan, Michael	,,	Ditto	Killduff	35 2 21	24 5 0		
	Mara, John	Oct. 26, 1839	Ditto	Lisnavelin	6 3 21	8 15 0		
	Costigan, Peter	,,	Ditto	Graiguebeg	8 15 0	6 15 0	6 15 0	
	Russell, James	Oct. 19, 1837	Ditto	Ditto	16 0 31	15 0 0		
	Whealan, Timothy	Oct. 18, 1835	Ditto	Kilkip	6 1 36	5 0 0		
	Bowen, Cornelius	Oct. 26, 1839	Ditto	Killough	27 1 21	12 15 0	20 0 0	
BOURNA.	Hendy, Stephen	Oct. 26, 1839	Ditto	Behegloss	49 1 24	33 10 0	35 0 0	
	Moylan, Patrick	,,	Ditto	Ditto	34 3 12	23 12 6	24 0 0	
	Tracy, William	,,	Ditto	Killana	64 3 6	25 15 0	28 0 0	
	Tracy, Daniel	Jan. 11, 1840	Lands & commonage	Gortnaskea	39 1 4	21 0 0	17 0 0	
	Cooper, John	Oct. 26, 1839	Ditto	Loran	54 2 27	24 0 0	18 13 4	
	Leahey, John	,,	Ditto	Ditto	59 3 29	20 0 0	17 15 0	

Rent and Valuation of £10 County Electors—*concluded.*

COUNTY TIPPERARY. ROSCREA UNION.

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					A. R. P.	£. s. d.	£. s. d.	
Killavenogue.	Fitzpatrick, William	Mar. 30, 1835	Lands	Clonmore	13 2 18	10 10 0	13 0 0	
	Fitzpatrick, Joseph	,,	Ditto	Ditto	41 3 35	32 2 6	37 0 0	
	Martin, Patrick	Oct. 26, 1839	Lands, &c.	Ditto	11 2 39	9 10 0	12 7 0	
	Shelly, John	Oct. 19, 1837	Lands and cabin	Gurtnagoona	48 2 15	15 0 0	20 0 0	
	Deegan, John	Oct. 26, 1839	Lands & commonage	Clonboo	97 0 30	68 0 0	80 0 0	
	Laffan, Nicholas	,,	Ditto	Ditto	59 3 29	52 0 0	60 0 0	
	Bergan, Michael	Oct. 19, 1835	Cabin and garden	Dromard	3 0 38	1 10 0		
	Murphy, Michael	,,	Lands, &c.	Ditto	50 3 14	41 0 0	42 0 0	
	Maher, Timothy	Oct. 26, 1839	Lands	Ditto	18 2 20	14 15 0		
	Murphy, James	,,	Lands, &c.	Ditto	29 0 35	24 0 0	24 15 0	
	Edward, Thomas	,,	Ditto	Graffan	16 0 31	15 0 0	20 0 0	
	Egan, John	,,	Ditto	Ditto	16 0 31	15 0 0	20 0 0	
	Fitzpatrick, Brian	,,	Ditto	Ditto	12 3 33	6 5 0	8 0 0	
	Kirwan, Joseph	,,	Ditto	Ditto	17 3 10	16 10 0	17 15 0	

RENT and VALUATION of £10 COUNTY ELECTORS (registered 1832 to 1840) so far as ascertained.

KING'S COUNTY. * Marked thus registered in 1832, and not since re-registered. ROSCREA UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observations.
					A. R. P.	£. s. d.	£. s. d.	
Roscomroe.	*Brown, Michael	Oct. 31, 1832	Lands & commonage	Newtown	42 0 18	18 0 0	17 0 0	
	*Carry, John	Nov. 5, 1832	Lands	Ditto	44 2 7	21 0 0	21 0 0	
	*Molloy, Michael	Oct. 24, 1832	Lands & commonage	Ditto	74 2 1	28 0 0	26 0 0	
	*Mooney, William	Nov. 16, 1832	Ditto	Ditto	64 3 6	35 0 0	38 0 0	
	*Mooney, Rodger	,,	Ditto	Ditto	43 3 19	28 0 0	27 0 0	
	Delany, Daniel	June 27, 1833	Ditto	Ditto	226 3 3	145 0 0		
	Molloy, James	Jan. 2, 1835	Lands	Ditto	38 0 3	23 10 0	29 0 0	
	*Fooher, John	Oct. 30, 1832	Lands & commonage	Classroe	97 0 30	38 0 0		
	Bergan, John	Nov. 6, 1832 April 2, 1836	Lands	Gurteen, Roscomroe	16 0 31	8 5 0		
	*Bergan, Loghlin	Nov. 6, 1832	Ditto	Ditto	17 0 1	8 10 0		
	Maurice, John	Jan. 4, 1836	Ditto	Ditto	16 0 31	10 0 0		
	Rigny, Timothy	,,	Lands and cabin	Ditto	12 2 8	6 10 0		
	Bergin, Patrick	April 2, 1836	Lands	Ditto	11 1 14	5 0 0		
	Mooney, John	Oct. 25, 1836	Ditto	Ditto	26 2 26	16 10 0		
	Maurice, Michael	,,	Ditto	Ditto	12 3 33	8 0 0		
	Bergan, John Lochlin	Oct. 24, 1837	Ditto	Ditto	35 2 21	17 0 0		
	Cleer, Edward	Jan. 4, 1836	Ditto	Gortahurka	29 2 9	11 0 0		
	Gorman, John	,,	Ditto	Ditto	22 2 28	9 15 0		
	Cleer, Thomas	April 2, 1836	Ditto	Ditto	11 2 30	4 5 0		
	Murray, Thomas	,,	Ditto	Ditto	34 0 2	11 5 0		
	Murray, Andrew	,,	Ditto	Ditto	22 2 28	7 10 0		
	M'Cann, James	June 29, 1836	Lands	Gortahurka	22 2 28	9 15 0		
	Stapleton, John	,,	Ditto	Ditto	17 3 10	6 5 0		
	Treacy, John	April 2, 1836	Ditto	Ditto	15 0 19	5 10 0		
Aghancon.	Corcoran, Patrick	April 2, 1836	Lands, &c.	Monafooda	61 2 8	43 10 0		
	Meara, Patrick	April 11, 1839	Ditto	Ditto	91 3 28	72 0 0		
	*Bergin, John	Nov. 2, 1832	Lands, mill, &c.	Glasheen and Tancraft.	58 1 10	55 0 0		
	Sheedy, Philip	Oct. 25, 1836	Lands		40 1 39	22 0 0		
	Cane, John	July 2, 1840	Ditto		9 2 35	5 5 0		
	*Drought, Robert	Nov. 6, 1832	Lands, &c.	Ballybrit	24 2 32	18 10 0	5s. per acre.	
Ettagh.	Kelly, Rev. John	Oct. 28, 1834	Lands	Cloghan	87 1 35	48 0 0	50 0 0	
	*Wallace, James	Nov. 3, 1832	Lands, &c.	Ditto	12 3 33	8 0 0		
	Bergin, Daniel	Jan. 2, 1837	Lands	Ditto	8 5 25	5 0 0		
	*Wallace, Peter	Nov. 3, 1832	Land	Aughadouglass	9 2 55	6 0 0	8 0 0	
	*Wallace, Jeremiah	,,	Lands, &c.		12 3 33	7 5 0	10 0 0	
	Splint, Nathaniel	Nov. 16, 1832 Oct. 20, 1840	Ditto	Glosterbeg	34 2 0	25 0 0	30 0 0	
Kilmurry.	Walshe, Mathew	April 9, 1838	Lands, &c.	Ballincur	23 0 13	17 10 0	19 0 0	
	*Horan, Patrick	Nov. 7, 1832	Lands & commonage	Cloneheen	53 1 32	22 0 0	20 0 0	
	*Ross, Trevor	Oct. 27, 1832	Lands and house		7 2 6	6 0 0	6 0 0	
	*White, Benjamin F.	Jan. 30, 1832	Ditto	Rathcahill	72 3 22	80 0 0	102 0 0	
	Feehan, John	Oct. 18, 1832 Jan. 9, 1840	Lands	Corolante	38 0 10	37 0 0	35 0 0	
	M'Loughlin, William	Oct. 22, 1833	Lands, house, and commonage.	Ditto	25 3 26	20 0 0	25 0 0	
	Stenson, Thomas	Jan. 4, 1836	Lands, &c.	Ditto	32 1 23	35 0 0	45 0 0	
	Feehan, Thomas	Jan. 9, 1840	Lands		24 1 7	24 0 0	32 0 0	
	Abbot, John	Jan. 8, 1833	Lands and house	Brusna	17 3 10	16 0 0	4 16 0	
	Lucas, Benjamin	Oct. 27, 1835	Ditto		56 2 31	42 0 0		
Shinrone.	Armstrong, William	April 2, 1836	Lands	Kilballyekeagh	61 2 8	34 5 0		
	*Burne, George	Oct. 31, 1832	Ditto	Shinrone	10 2 4	7 10 0		
	*Carry, William	Nov. 2, 1832	Cabin	Ditto		2 0 0		
	*Corcoran, Thomas	Nov. 2, 1832	Lands	Ditto	30 3 4 1 2 19	10 15 0 1 15 0		

Rent and Valuation of £10 County Electors—*concluded.*

KING'S COUNTY. ROSCREA UNION.

Electoral Divisions.	Name or Situation of Property as stated in Rate Book.	Date of Registry as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Name or Situation of Property as stated in Rate-Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
Shinrone.	*Kennedy, Michael	Oct. 20, 1832	House and garden	Shinrone		5 0 0		
	Oldam, John	Jan. 8, 1833	Lands	Ditto	1 0 34	1 0 0		
	Carroll, Thomas	Oct. 28, 1834	House and garden	Ditto	0 0 32	9 10 0		
	Summers, Denis	Oct. 24, 1837	Ditto	Ditto	2 1 28	10 0 0		
	*Revington, Thomas	Nov. 17, 1832	Lands	Ditto	1 2 19	1 10 0		
			Lands, &c.	Maugheramore	14 3 37	11 0 0	10 0 0	
Dunkerrin.	*Lawlor, William	Nov. 23, 1832	Lands and house	Mount Heton	24 1 7	18 0 0	20 0 0	
	Bergan, Daniel	Jan. 2, 1837	Lands	Drumakeenan	61 2 8	42 0 0	Nominal.	
	Abbot, John	Jan. 29, 1835	Cabin, &c.	Dunkerrin	0 1 24	3 0 0		
	Tracy, Patrick	Jan. 3, 1834	Lands & bogland.	Ditto	8 0 15	10 0 0		
	Cantwell, William	Nov. 13, 1832 Oct. 24, 1839	Lands	Clonegana	29 0 25	20 15 0		W. & J. Cantwell in Rate Book.
	Bannin, Denis	,,	Lands & commonage	Ditto	28 0 12	18 0 0		
	*Cole, Benjamin	Nov. 5, 1832	Lands	Brockera	48 2 15	29 0 0		
	Dwane, Daniel	June 29, 1835	Ditto	Clyduff	8 3 25	5 5 0	7 15 0	
	Olive, William	Jan. 3, 1839	Ditto	Ditto	17 2 18	10 13 0	12 5 0	
	Carroll, Michael	Nov. 2, 1832 Jan. 3, 1839	Ditto	Cooraclevin	18 0 10	11 0 0	13 0 0	
	*Claney, Edward	Nov. 6, 1832	Ditto	Ditto	25 3 26	17 10 0		
Kilcommon.	Hogan, John Hogan, Denis	Oct. 26, 1836 Jan. 7, 1837	Lands, moors, &c.	Boultty	115 0 1	45 0 0	70 0 0	M. D. and J. Hogan in Rate Book.
	*Tyquin, Thomas	Oct. 30, 1832	Ditto	Kilcommon	6 1 36	4 5 0		Widow Tyquin in Rate Book.
	*Parr, Thomas	Oct. 26, 1832	Ditto	Clicka	20 0 39	9 10 0	16 0 0	
	*Tidd, Dancer	Oct. 30, 1832	Ditto	Ditto	71 1 3	46 0 0	55 0 0	
Cullenwane.	*Hayes, John	Oct. 19, 1832	Lands, &c.	Clonmohan	127 3 34	60 0 0	65 0 0	
	*Meara, Daniel	Nov. 16, 1832	Ditto	Ditto	29 0 25	14 0 0	20 0 0	
	White, John	June 29, 1835	Lands	Ditto	16 0 31	6 5 0	6 0 0	
	Brenan, Michael	Nov. 1, 1832 Jan. 9, 1840	Ditto	Langhane	45 1 16	17 0 0	23 0 0	
	Tooley, William	Jan. 4, 1836	Ditto	Ditto	24 0 10	16 5 0	18 0 0	
	Tooley, James	Oct. 24, 1839	Ditto	Ditto	24 0 10	16 5 0	18 0 0	
	Cormack, Richard	Nov. 2, 1832 Jan. 3, 1839	Lands & commonage	Ballurdagh	29 2 9	18 0 0	17 0 0	
	Lowry, James	Oct. 22, 1832 Jan. 3, 1839	Ditto	Ballydonagh	55 3 21	20 10 0		
	Maher, Stephen	April 4, 1837	Ditto	Ditto	125 3 16	58 0 0	64 0 0	
	Egan, John	Oct. 24, 1839	Ditto	Ditto	51 3 15	32 0 0	18s. per acre	
	Egan, Michael	,,	Ditto	Ditto	151 0 33	60 0 0	18s. per acre	
	Tierney, John	Jan. 9, 1840	Ditto	Ditto	24 1 7	11 7 6	11 7 6	
	*Friend, John	Nov. 17, 1832	Lands	Gaurane	22 2 28	16 0 0		
	Friend, John	Oct. 29, 1835	Ditto	Ditto	11 1 14	8 10 0		
	Larkin, Dennis	Oct. 22, 1832 Jan. 3, 1839	Lands and house	Emmel	46 0 26	28 10 0	31 0 0	
	*Meagher, Patrick	Nov. 16, 1832	Ditto	Ditto	46 0 26	28 10 0	31 0 0	
	*Flaherty, John	Nov. 6, 1832	Lands	Ballygrawn	38 3 20	36 0 0	39 0 0	
	*Hayes, Humphrey	Oct. 18, 1832	Lands, &c.	Ditto	43 2 37	27 15 0	27 0 0	
	*Hayes, Joseph	,,	Ditto	Ditto	7 1 6	5 0 0	5 15 0	
	*Jones, William	Oct. 9, 1832	Ditto	Ditto	24 1 7	18 15 0	25 0 0	
	*Morkan, John	Nov. 16, 1832	Ditto	Ditto	23 1 38	16 0 0	24 0 0	
	Corcoran, Patrick	Jan. 3, 1839	Ditto	Ditto	10 2 4	7 10 0	10 0 0	
	*Gilfoyle, John	Nov. 14, 1832	Lands and moors	Cullenwane	22 2 28	20 0 0	24 0 0	
	Guilfoyle, William	Jan. 29, 1835	Ditto	Ditto	68 0 5	50 0 0	56 0 0	G. Hayes in Rate Book.
	*Hayes, George	Oct. 19, 1832	Lands	Silverhill	19 1 30	16 0 0		
	*Carroll, Cain	Nov. 2, 1832	Lands, &c.	Barngarotty	28 3 0	17 15 0		
	*Morkan, William	Nov. 16, 1832	Ditto	Ditto	16 0 31	10 0 0		
	Nagle, Garrett	Oct. 26, 1836	Ditto	Ditto	77 3 0	43 5 0		
	Bermingham, William	Nov. 1, 1832 June 29, 1835	Cabin and garden.	Moneygall	3 0 38	2 17 6		
	Hassett, Timothy	April 4, 1837	House and garden	Ditto	1 0 32	2 15 0		
	Scurlough, Patrick	Nov. 17, 1832 Jan. 3, 1839	Lands & commons	Bricana	44 2 70	23 10 0		
	Cormick, John	Oct. 25, 1836	Ditto	Ditto	32 0 23	12 15 0		

RENT and VALUATION of £10 COUNTY ELECTORS (registered 1833 to 1840), so far as ascertained.

QUEEN'S COUNTY. ROSCREA UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Name or situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
Erke.	Egan, Patrick	June 24, 1840	Lands, &c.	Graigueadrisley	22 2 28	14 15 0		
	Holohan, Richard	Oct. 21, 1840	Ditto	Ditto	16 0 31	10 10 0		
	Cushen, William	April 7, 1835	Lands	Graiguagarrôn	72 3 22	22 0 0		
	Dillon, Robert.	,,	Ditto	Ditto	24 1 7	21 0 0		
	Glennan, James	Oct. 14, 1840	Ditto	Ballinfras	20 1 23	12 0 0	20 0 0	
	Gore, Charles	Dec. 30, 1840	Ditto	Ditto	21 2 2	12 5 0	19 0 0	
Rathdowney.	Byrne, Michael John	Dec. 31, 1839	Ditto	Graigeavalla	82 0 33			
	Carroll, Charles	April 2, 1840	Lands and house	Ditto	57 2 0	32 0 0	38 0 0	
	Dowling, Martin	April 3, 1833 Oct. 10, 1839	Ditto	Ditto	29 0 25	19 0 0	21 0 0	

Rent and Valuation of £10 County Electors—*concluded.*

QUEEN'S COUNTY. ROSCREA UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
Rathdowney.	Rudd, Gordon	June 20, 1837	Lands and house	Graigeavalla	34 1 10	23 0 0	24 0 0	
	Croke, Thomas	,,	Lands	Templequain	29 0 25	19 5 0	25 0 0	
	Pratt, George	April 4, 1839	Ditto	Eglish	48 2 15	38 0 0	39 0 0	
	Pratt, William	June 18, 1839	Ditto	Ditto	48 2 15	42 0 0	39 0 0	
	Carroll, Charles	Oct. 10, 1839	Ditto	Baunavonna	8 0 15	7 10 0		
	Brunel, George	Oct. 27, 1836	Ditto	Clonemene	64 3 6	88 0 0		
	Campion, James	Oct. 10, 1839	Ditto	Ditto	53 1 32	36 5 0		
	Delany, Martin	,,	Ditto	Ditto	40 1 39	28 15 0	22 0 0	
	Delany, William	June 18, 1839	Ditto	Kilchaw	68 0 5	57 5 0	60 0 0	
	Davy, Edward	April 7, 1835	Ditto	Knockahaw	25 3 26	21 0 0	25 0 0	
	Davy, Thomas	,,	Ditto	Ditto	25 3 26	23 0 0	27 0 0	
	Mitchell, Richard	Oct. 22, 1835	Lands, &c.	Clonmore	21 0 9	17 0 0		
	Pierson, Henry	June 18, 1839	Ditto	Ditto	53 0 32	40 0 0		
	Pratt, John	,,	Ditto	Ditto	37 1 0	28 15 0		
	Pratt, Richard	,,	Ditto	Ditto	16 0 31	10 0 0		
	Pratt, John	April 4, 1839	Lands	Garryduff	43 2 37	33 5 0		
	Fitzpatrick, John	April 3, 1833	Ditto	Ballinakill	4 0 7	2 15 0		
	M'Leane, John	April 4, 1839	Ditto	Ditto	27 2 5	18 0 0		
	Byrne, Edward	Oct. 21, 1840	Ditto	Errill	23 0 1	17 5 0	21 0 0	
	Carroll, Roger	Jan. 4, 1837	Ditto	Ditto	16 0 32	13 0 0	16 1 6	
	Connor, Jeremiah	Jan. 20, 1837	Ditto	Ditto	19 0 17	11 0 0	12 8 0	
	Dowling, Morris	Oct. 27, 1836	Ditto	Ditto	8 3 25	7 10 0	8 0 0	
	Dowling, Dennis	,,	Ditto	Ditto	19 1 18	16 0 0	17 6 0	
	Dowd, Michael	Jan. 4, 1837	Ditto	Ditto	5 2 27	6 0 0	7 6 6	
	Guilfoyle, William	,,	Ditto	Ditto	3 2 25	3 15 0	5 5 0	
	Hennesy, James	Oct. 10, 1839	Ditto	Ditto	22 0 21	20 10 0	22 11 2	
	Hennesy, Michael	,,	Ditto	Ditto	22 0 21	20 10 0	22 11 2	
	Kilfoyle, William	July 10, 1837	Ditto	Ditto	35 0 12	29 15 0	32 9 0	
	Peters, Thomas	Dec. 30, 1840	Ditto	Ditto	8 2 0	10 15 0	15 15 0	
	Maclean, Robert	April 3, 1833	Ditto	Castle Fleming	32 2 7	32 0 0	28 0 0	
	Maclean, Thomas	June 17, 1836	Lands & commonage	Ditto	13 3 2	12 0 0	16 0 0	
	Maclean, Thomas	June 23, 1838	Lands	Ditto	29 3 24	17 0 0	28 0 0	
	Pratt, Henry	June 19, 1834	Ditto	Ditto	16 0 31	12 10 0	14 0 0	
	Pratt, John	,,	Ditto	Ditto	19 1 30	15 0 0	19 0 0	
	Pratt, James	June 18, 1839	Ditto	Ditto	40 1 39	18 0 0	15 0 0	
	Stanley, Robert	April 2, 1840 Oct. 14, 1840	Lands & commonage	Ditto	153 3 21	110 0 0		
	Watson, Thomas	June 20, 1837	Lands	Ditto	40 1 39	18 0	15 0 0	
	Stanley, John	April 4, 1839	Ditto	Monomoudra	108 2 11	75 0 0		
	Stanley, Richard	Oct. 10, 1839	Ditto	Ditto	108 2 11	75 0 0		
	Finn, Robert	Oct. 14, 1840	Lands and commons	Barney	21 3 18	11 0 0		
	Wall, Michael	Oct. 10, 1839	House	Donaghmore	0 0 0	3 0 0		
	Burden, John	Dec. 30, 1840	House and lands	Rathdowney	3 0 38	5 0 0		
	Delany, Kerr	Oct. 14, 1840	Lands	Ditto	23 3 22	32 0 0		
	Hendrick, Thomas	June 24, 1840	Ditto	Ditto	4 3 15	7 10 0		
	Macay, John, jun.	,,	Ditto	Ditto	16 0 31	22 0 0		
	Murphy, Daniel	Oct. 14, 1840	Ditto	Ditto	9 2 35	13 10 0		
	Purcell, Philip	June 24, 1840	Ditto	Ditto	3 2 32	5 0 0		
Donamore.	Sweeney, John	Oct. 14, 1840	Ditto	Tullycommon	34 1 25	24 5 0	32 0 0	
	Phelan, Patrick	,,	Ditto	Skeirke	42 0 18	28 0 0	34 0 0	
	Kennedy, James	Oct. 10, 1838	Lands and house	Curraghmore	302 3 25	200 0 0		
	Hayes, John	April 4, 1839	Lands	Kilpurcel	4 3 17	3 10 0	4 0 0	
	Connolly, Edward	April 7, 1840	Ditto	Kilcoke	17 3 10	17 10 0	11 0 0	
	Murphy, Thomas	April 3, 1833 Jan. 18, 1841	Ditto	Ditto	16 3 19	15 10 0	10 0 0	
Borris in Ossory.	Brophy, Thomas	April 7, 1835	Lands	Barnasallagh	14 2 12	12 15 0		
	Delany, John	Oct. 27, 1836	Ditto	Grangemore	35 2 21	30 0 0	21 0 0	
	Lalor, Joseph	Oct. 10, 1839	Ditto	Kylebeg	16 0 31	6 5 0		
	Delany, James	Oct. 27, 1836	Ditto	Knockaroe	19 1 30	18 0 0	12 0 0	
	Fahan, John	,,	Ditto		11 1 14	6 5 0		
	Booden, John	April 3, 1833	Ditto	Cappagh	35 2 21	30 0 0		
	Delany, John Patrick	June 18, 1839 Jan. 18, 1840	Lands and house	Lentry Hill	23 1 38	22 0 0	15 0 0	
Kyle.	Cole, John	June 17, 1836	Lands	Balloughmore	25 3 26	18 0 0	16 16 0	
	Duncan, Robert	Oct. 10, 1838	Lands and house	Ditto	19 1 30	17 0 0	12 0 0	
	Ely, Robert	,,	Lands	Ditto	150 2 25	120 0 0		
	Ely, Thomas	April 4, 1839	Ditto	Ditto	32 1 23	18 0 0	10 0 0	
	England, Richard	Oct. 10, 1839	Lands & commonage		90 1 8	46 0 0	26 0 0	
	Claxton, Langly	June 18, 1839 Oct. 10, 1839	Lands	Cloncourse	80 3 38	37 10 0		
	Cole, William	Oct. 14, 1840	Ditto	Ditto	15 1 22	11 10 0	9 0 0	
	Maher, Timothy	June 20, 1833	Ditto	Ditto	51 3 13	21 0 0	30 0 0	
	Parkinson, Thomas	June 18, 1839	Ditto	Ditto	19 1 13	12 0 0	15 0 0	
	Watson, Samuel	April 7, 1834	Ditto	Ballyduff	50 0 34	18 0 0		
	Breen, Michael	April 3, 1833	Ditto	Kilmartin	83 3 28	65 0 0	75 0 0	
	Egan, Timothy	June 20, 1833	Lands and mountain	Rossdurragh	53 1 32	15 0 0	15 0 0	
	Fairbrother, John	Oct. 10, 1838	Ditto	Ditto	123 0 17	28 0 0	30 0 0	
	Malone, William	June 20, 1833	Ditto	Ditto	53 1 32	16 10 0	16 10 0	
	Malony, William, sen.	,,	Ditto	Ditto	53 1 32	14 10 0	14 0 0	
	Malony, William, jun.	,,	Ditto	Ditto	37 1 0	11 10 0	12 0 0	

BALLINASLOE UNION.

APPENDIX.

Ballinasloe.

Extracts from the Minute Book of the Board of Guardians.

July 16, 1839.

Present, 36 guardians.

Resolved,—That it be communicated to the Poor Law Commissioners that there is no survey or valuation in existence by which it would be desirable to go in making a valuation of the Ballinasloe Union; but that the Ordnance survey of Galway county is in such a state of forwardness as in all probability to be available for the purpose; it is already published for Roscommon, and is available for that part of the Union.

No previous valuation available.

Resolved,—That advertisements be put in the "Dublin General Advertiser" for sealed tenders from persons duly qualified to make a valuation of the Union.

Board advertise for tenders.

Resolved,—That a Committee of Valuation be appointed to the number of seven, and that they report to the Board of Guardians from time to time.

Valuation Committee appointed.

Three *ex-officio* guardians and four elected guardians were appointed as such Committee.

August 17, 1839.

Resolved,—That two elected Guardians be added to the Valuation Committee.

September 28, 1839.

Present, 37 guardians.

Ordered,—That the tenders from valuators be opened and read; which being done, the several persons proposing for the valuation of the Union were called in and examined.

Tenders opened and candidates examined.

(Here follow the names of 10 candidates.)

Resolved,—That 300*l.* be given for the valuation; 10*s.* per day for attendance before magistrates in support of the valuation, and nothing if it cannot be sustained; and for re-valuation one farthing per acre.

Amount of remuneration.

Mr. Charles Cooper was elected valuator, and accepted the terms as agreed to by the Board, finding security, himself in 500*l.*, and two approved securities in 250*l.* each.

C. Cooper elected valuator.

January 6, 1840.

Present, 11 guardians.

Resolved,—That Mr. Cooper be cautioned against taking account of the landlords' rents, either before making his valuation of any electoral division, and the same having been approved of by this Board, or in any way referring thereto in making such valuation.

Valuator not to take actual rents into account.

The Board having been of opinion that a trace from the Ordnance Survey of the Union, lying in the county of Galway, would greatly contribute to obtain a correct valuation thereof,

Valuator enabled to procure tracings of ordnance survey.

Resolved,—That the sum of 17*l.* be given to the valuator to procure same.

Resolved,—That instructions be given to the several wardens to attend the valuator when called upon, and to afford him all the facility in their power in making his valuation, and to obtain for him all the information he may require in their respective electoral divisions.

Wardens to attend valuator.

April 25, 1840.

Present, 15 guardians.

The names of one *ex-officio* and two elected guardians were added to the Valuation Committee.

June 27, 1840.

Present, eight guardians.

The valuation of the electoral divisions of Moore and Taughmaconnell, as approved by the Valuation Committee, was confirmed.

Valuation of two electoral divisions confirmed.

February 6, 1841.

Present, 16 guardians.

The Valuation Committee report that they have gone through the valuation of the entire Union, and now submit it to the Board.

Valuation Committee report.

March 6, 1841.

Mr. Cooper, the valuator attended with the amended valuation which the Board went through.

Board went through valuation.

Resolved,—That the valuator be instructed to put a proper valuation upon the tolls of the Grand Canal, according to the electoral divisions it passes through.

Grand canal tolls to be valued.

March 20, 1841.

Present, 10 guardians.

The valuator having reported that 150*l.* per Irish mile would be a fair and just valuation, on the Grand Canal,

Valuation of Grand Canal.

Resolved,—That Mr. Cooper be instructed to place that valuation on the Canal accordingly, which completes the valuation.

aluation completed.

Evidence.

Mr. Cooper, Valuator.

Mr. CHARLES COOPER, Valuator of the Union, *examined.*

Is a professional surveyor and valuator. Was engaged during six years on the Ordnance survey, and during five years practised on his own account. Was appointed

His experience as a surveyor.

APPENDIX.

Ballinasloe.

Surveys.

valuator of the Union 28th September, 1839. The valuation is completed, and open for the inspection of the rate-payers. In the Roscommon portion of the Union adopted the Ordnance survey, deducting therefrom all bogs and other waste land. In the Galway portion was obliged to depend upon general information, obtained from the occupiers and lordlords, and also, in some parishes, from the tithe applotments, as the Ordnance survey of Galway was not so far completed as to enable him to obtain tracings of it, although the Board of Guardians offered to pay the expence of obtaining such tracings. In order to ascertain the names of occupiers, he, in the first instance, appointed an assistant to visit each tenement, and also to call upon the landlords for returns relating to the extent of their property, and the quantity of land held by the several tenants on it. Afterwards he personally visited about one-half the townlands within the Union, and compared the information so procured with his own actual observation. Mr. Philips was in partnership with witness in the valuation of this Union. Mr. Philips is a professional valuator and surveyor. Considers that the guardians approved of Mr. Philips being joined in the valuation, as he attended meetings of the valuation committee, and gave explanations to the guardians, with which they appeared satisfied. Mr. Philips has been employed by the Shannon Improvement Commissioners, and also extensively in England. Believes him to be a fit and competent person to be joined in the valuation of the Union.

Personally visited one half the Union.

Mr. Philips joined with witness.

Each townland visited.

Valuation uniform.

Witness visited each townland in that part of the Union which he himself valued. Believes that Mr. Philips did the same with that portion which he valued. Cannot say that each holding in a townland was visited. Is acquainted with the quality of land in each electoral division in the Union. Believes that the valuation made by witness and Mr. Philips is uniform throughout the Union. In ascertaining the value of land, witness, when in doubt, did inquire into the actual rent, but not otherwise. Is now acquainted with the rent generally paid for tenements in the Union. In his opinion, and in that expressed by several guardians on the valuation committee, the valuation is in general from 10 to 12½ per cent. below the average actual rent. Means the rent paid under leases recently made, or by tenants from year to year. In valuing tenements considered each by itself with its own peculiar advantages or disadvantages. Divided land into four classes, according to its quality, and valued all land of the same class at the same rate, making, however, additions or deductions in consideration of local advantages or disadvantages, such as roads, shelter, supply of water, exposure, being subject to inundation, or the like. In valuing land, adopted as a test the fair and reasonable letting value as between landlord and tenant, founded on a knowledge of the general letting value of land in the Union. Some landlords in the Union let their land at a reasonable rent, but did not take any of those estates as a criterion for the valuation of others. Nor did the size of the tenement make any difference in the scale of valuation, except that a farm-house on a small farm would increase the value, while on a large farm, say of 50 acres, it would not be taken into consideration.

Valuation 10 to 12½ per cent. under rent.

Divided land into four classes.

Test of value.

Fair and reasonable letting value.

Large and small holdings valued on same scale.

Valuation equal to reasonable value.

Net annual value first estimated.

Test of value.

Definition of solvent tenant.

Callows 25 to 50 per cent. under rent.

Great competition for land.

Did not consider the amount of profit to tenant.

Did not take into consideration the registry.

Tenures and size of tenements.

Considers the valuation of the Union, as now completed, to be equal to the reasonable letting value of the land, without any deduction, except that the occupier's liability to pay 1*s.* in the pound as poor-rates was always kept in mind, and an abatement allowed to that amount. The net annual value was first estimated, then taxes, repairs, and insurance were added to bring out the gross annual value. In calculating the net annual value did not adopt as a test any calculation founded on a division of the produce; cannot possibly say what proportion of the produce would be a fair remuneration either to the landlord or to the tenant. Adopted as a test of value the rent at which a landlord should set his land; that is, the rent which a solvent tenant would give for it. Does not mean the utmost which could be obtained from a solvent tenant if the tenement were to be let from year to year; but what a solvent tenant, making a prudent arrangement, would give. A solvent tenant is a person who knows how to cultivate his land, and would be able to pay his rent, and have a reasonable prospect of being able to continue to pay it out of the produce of the land. Makes no reference to the tenant having other means besides the land. However, in the case of the Callows along the rivers Suck and Shannon, the valuation is from 25 to 50 per cent. under the rent, as they are liable to great loss from inundations. The Earl of Clancarty's land is let at a reasonable rent; the valuation and the rents paid by his tenants are nearly equal. Believes that most of his lordship's tenants are registered electors. Knows land under one landlord let for 1*l.* per acre, and land of the same value at the other side of the fence let at from 30*s.* to 40*s.* Did not adopt as a test of value the rent which land would bring if set up to public competition, because, there is such an anxiety to obtain possession of land, that witness has known from 8*l.* to 10*l.* per acre paid for land subject to, at least, 1*l.* per acre rent, and not held on lease, although the same land is valued at not more than 1*l.* in the valuation made by witness. Did not consider that the tenant was bound to deliver up possession at the end of a year. Did not at all consider the amount of profit or the nature of the subsistence to be derived by the tenant. Did not at all take into consideration the fact of the tenant being a registered elector, except in one instance, (as he can now best call to mind,) when, having some doubt as to the valuation, the knowledge that the tenant had registered satisfied witness that the valuation was not too high. The demand for land over the whole Union is great and nearly equal; but this did not affect the valuation. The principal landowners are Lords Clancarty, Clonbrock, and Ffrench; Sir M. D. Bellew and Sir Ross Mahon. The landowners do not in general let their land to the highest bidder, but let it at a reasonable and just rent. Most large holdings in this Union are on lease; almost all large farms on lease. There are many old leases. There are very many large farms, but the majority, both in number and in acreable extent, are small farms. There are more farms under 20 acres than over. Ascertained the quality of land; if in tillage, by examining the nature of the soil; if in grass, by the nature of the herbage. Valued houses and land sepa-

rately, but did not value farm-houses on large farms. The principal towns in the Union are Ballinasloe, Ahascragh, Eyrecourt, Ballygar, and Anghrim. In towns adopted as a standard of value the letting value of houses. Judged from the average of the usual rents paid for houses of the same description in the same place, taking into consideration the character of the landlord and condition of the house. By character of the landlord means whether he lets his property at a reasonable rent or otherwise. In valuing houses did take into consideration the good-will in trade, but did not estimate the value by the cost of building. Allowances for repairs, insurance, &c. were 2*s.* 6*d.* in the pound. Made no allowance for taxes on houses. First calculated the net annual value, and then added repairs and insurance to make up the gross value.

Value of houses.

Test of value.

Repairs and insurance 2*s.* 6*d.* in the pound.

The Board appointed a valuation committee. When one electoral division was valued, the guardians of that division were summoned to attend on a particular day; they met, and proposed alterations, either to increase or lower the valuation of particular tenements, leaving it to the valuator to adopt or reject the proposed alterations. Valuator complied with very many, but not all those suggestions. The valuation is generally satisfactory to the guardians. Both landlords and occupiers have generally expressed their opinion that the valuation is fair. Ascertained the average amount of county cess in each parish, and calculated the per centage to which it amounted on the entire valuation of such parish, and then added a proportionate part to the net value of each tenement. Wishes to say, that were he employed professionally to value lands for a proprietor, with reference to the letting thereof, he would go into more details for that purpose than he did for the purpose of this valuation, conceiving that the remuneration for its execution was quite inadequate.

Revision by Guardians.

Valuation satisfactory.

WALTER M'DONOUGH, Esq., ex-officio Guardian, *examined.*

W. M'Donough, Esq., Ex-officio Guardian.

Is well acquainted with the Union, and with the value of land in it.

Considers the valuation a fair one; rather under the actual lettings; about 2*s.* 6*d.* per acre under.

Thinks that it is in general satisfactory and uniform.

During the course of the valuation the valuator was in the habit of submitting portions of it to the Board of Guardians, and those who were acquainted with the different localities assisted him in correcting it.

There is great competition for small holdings.

Valuation a fair one.

Satisfactory and uniform.

THOMAS GRAYDON, Esq., elected Guardian for Ballinasloe Electoral Division, *examined.*

T. Graydon, Esq., Elected Guardian.

Is agent for several estates in the Union; considers the valuation to be fair and uniform.

The average rent in the Galway part of the Union is about 25*s.* per acre and the valuation about 3*s.* per acre less.

The revision was effected by those members of the Board who had local knowledge. The valuation committee revised the valuation as it was proceeded with. The lands were valued with reference to other lands, the letting of which was considered fair.

In the Roscommon portion of the Union the average rent is not more than 16*s.* per acre, the land being of an inferior description, with the exception of that part which adjoins the town of Ballinasloe, which would set at 20*s.* per acre.

Thinks there was a leaning in favour of a low valuation.

The average size of the small holdings in the Union is five or six acres.

The general tenure is from year to year.

Valuation fair and uniform.

3*s.* per acre less than the rent.

Revision by Members of Board.

Extent and tenure of small holdings.

JAMES PATRICK COMYN, Esquire, elected Guardian for Ballymacward Electoral Division, *examined.*

J. P. Comyn, Esq., Elected Guardian.

Has a general knowledge of the acreable rents of lands in a great portion of the Union. Was a member of the Valuation Committee. Was present during the revision of the greater part of the valuation. It is generally uniform. In most cases considers the valuation to be under the rents paid. There is not much subletting. Land is generally set fairly by the large proprietors. Higher rents could be obtained if the land was set up to competition, but they would not be so well paid. Thinks that the valuation is half a crown in the pound under the average rent, generally speaking. Does not think that houses in towns are valued up to the actual rent. There is an indisposition to give leases to the humbler class of farmers except where voters are made. Does not think that five per cent. of persons valued at and under five pounds have any leases.

A member of Valuation Committee.

Valuation uniform.

Rents reasonable.

Valuation 12½ per cent. below rents.

The rent paid by large holders on the Ballydonnellan estate, which is some of the best grazing land in the country, averages 30*s.* per Irish acre. In small holdings of two or three acres the valuator has valued the house so as to make the valuation equal to or above the rent. Is of opinion that the valuation was made impartially, without any reference to local or political interests. Rent of land in the Galway portion of the Union averages about 24*s.* per acre; in Roscommon about 15*s.* or 16*s.* The actual rent at which land is let by the great proprietors is more reasonable in this part of the County Galway than in almost any other part of the province. It is generally the fair value; such as a tenant can well pay out of the land. Thinks the valuation, although not perfect, yet as good as could be expected under the circumstances.

High valuation of very small holdings.

Valuation impartial.

Actual rents reasonable.

THOMAS BERMINGHAM, Esq. of Caramana, elected Guardian for the Kilconnell Electoral Division, *examined.*

T. Bermingham, Esq., Elected Guardian.

Is of opinion, that the valuation in this Union is fully up to what he considers ought to be the rent at which a considerate landlord would let his land, and in some cases it is higher.

Valuation as high as fair letting value.

APPENDIX.

Ballinasloe.

Desire for fair and uniform valuation.

Uniformity of principle not observed in revision.

Mr. Philips (colleague of Mr. Cooper the valuator) told witness that he had valued land, which witness had set at what he considered a fair rent, at 10 per cent higher.

The general desire seemed to be, that the valuation should be fair and uniform; heard some complaints, but not many. Does not think that it is uniform. Some of the guardians who were on the Valuation Committee attended to the particular districts with which they were acquainted, but did not attend throughout. Considers that the want of uniformity has arisen from the fact, that the revision in different districts was effecled on different plans

Is of opinion that the valuator should have seen every separate holding, and attended each meeting of the Valuation Committee; thus he would have insured uniformity.

On the days that witness attended as one of the Valuation Committee, he found gentlemen present who were well acquainted with the particular locality under discussion, and able to give the best information, but he had not the opportunity in any one instance of having the opinion of Mr. Cooper the principal valuator; and he believes that he (Mr. B.) has more property in the Union, under his management, than any other person.

Incompetence of assistants.

In his opinion, in order to make the valuation correct, uniform, and satisfactory, the valuator, Mr. Cooper, should separately revise each holding in the Union which he has not already seen; has formed this opinion from the knowledge he has subsequently obtained of the capacity of the persons who were subordinately employed in the valuation.

VALUATION of £10 COUNTY ELECTORS, (registered 1832 to 1840,) so far as ascertained.

COUNTY GALWAY. BALLINASLOE UNION.

Marked thus (*) registered in 1832, and not since re-registered.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated: as stated in Rate-Book.	Situation of Property in respect of which Voter registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Observations.
MOYLOUGH.	Burke, Peter	June, 1840	Land	Coolo	20 1 0	7 16 0	
	Burke, Ulick	,,	Ditto	Ditto	19 1 30	7 10 0	
	Scarry, John	,,	Ditto	Ditto	64 3 7	25 0 0	
	Nally, Thomas	October, 1840	Ditto	Windfield	29 0 0	16 11 0	
	*Byrne, Michael	November, 1832	Ditto	Elmhill	19 1 30	10 10 0	
	*Kilganane, William	,,	House and land	Cloncalliga	190 3 37	128 0 0	Rent £123. 17*s*. 9*d*. In rate-book, Kilguinane, Wm.
	*Purcell. Patrick	,,	Land	Clonkeenmore	16 0 32	6 5 0	
	*Lowe, Pat.	,,	Ditto	Gurtnaclough	32 1 23	20 0 0	In rate-book, Robert.
KILLASOLAN.	Carr, Patrick	April, 1838	Ditto	Poulenask	37 0 35	21 6 0	
	Carrick, Thomas	December, 1839	Ditto	Lislea	33 0 33	20 10 0	
	Gilmore, Pat.	,,	Ditto	Ditto	19 1 30	13 4 0	
	Gilmore, Edward	,,	Ditto	Ditto	16 0 32	11 0 0	
	Mason, John	,,	Ditto	Ditto	24 1 7	15 15 0	
	Shoughnessy, Michael	October, 1840	Ditto	Lisnaclossa	25 1 38	16 11 0	
	Ward, Patrick	,,	Ditto	Lurgan	23 3 36	13 14 0	
	Mason, William	October, 1835	Ditto	Ditto	47 1 39	33 19 0	
	M'Loughlin, Michael	March, 1836	Ditto	Ditto	17 1 30	9 19 0	
	Ward, John	October, 1840	Ditto	Ditto	36 3 12	25 12 0	
	*M'Cormick, Michael	October, 1832	Ditto	Lisnaclossa	5 3 10	3 15 0	
BALLYMACWARD.	Barrett, Patrick	January, 1834	Ditto	Allon	24 3 16	13 16 0	
	Costello, Pat.	,,	Ditto	Ditto	32 3 18	17 15 0	
	Kenny, John	,,	Ditto	Ditto	27 2 25	14 10 0	
	Kenny, Edward	,,	Ditto	Ditto	21 0 22	11 2 0	
	Kenny, Stephen	,,	Ditto	Ditto	22 1 1	11 13 0	
	Morgan, David	,,	Ditto	Ditto	21 3 14	13 10 0	
	Buckley, Michael.	,,	Ditto	Ballymacward	16 0 38	10 10 0	
	Donoghoe, James	,,	House and Land	Ditto	27 0 21	16 12 0	
	Farrell, M.	,,	Land	Ditto	47 0 28	29 2 0	
	Kelly, R.	,,	House and Land	Ditto	56 3 14	40 10 0	
	Kennedy, P.	,,	Land	Ditto	24 0 20	16 15 0	
	Morgan, W.	,,	House and Land	Ditto	28 0 36	18 0 0	
	Woods, Thomas	,,	Land	Ditto	58 2 9	38 0 0	
	Woods, John	,,	Ditto	Ditto	33 1 19	21 10 0	
	Scarry, M.	,,	Ditto	Carrona	31 1 5	19 5 0	
	Raftery, T.	,,	Ditto	Ditto	27 2 6	17 0 0	
	Feeny, M.	January, 1840	Ditto	Cappalusk	6 0 34	3 10 0	Believed to hold other lands within the county
	Burns, John	April, 1835	Ditto	Ballymacward	26 3 23	16 12 0	
	Fahey, Pat.	January, 1835	Ditto	Ditto	19 1 30	14 8 0	
	Madden, Owen	,,	Ditto	Ditto	21 1 32	12 10 0	
	Fitzsimmons, J.	December, 1834	House and Land	Carrona	106 3 25	86 5 0	
	Doyle, John	December, 1836	Land	Armagh	21 1 13	13 5 0	
	*Dooley, Pat.	October, 1832	Ditto	Cappalusk	27 3 31	16 0 0	
	*Doyle, Pat.	,,	Ditto	Armagh	68 1 30	44 10 0	
KILCONNELL.	Burke, Peter	December, 1839	House and Plot	Killonnell	2 0 4	9 0 0	
	Mannion, Mat.	October, 1840	Land	Lisnascreena	9 2 19	4 18 0	
	*Cahill, Michael	November, 1832	Ditto	Ditto	17 0 35	8 15 0	
	*Cahill, Martin	,,	Ditto	Ditto	13 3 35	7 2 0	
	*Griffin, Edward	October, 1832	Ditto	Ditto	9 2 19	4 18 0	
	*Harricane, Michael	,,	Ditto	Ditto	21 0 34	10 19 0	
	*Linskerg, J.	,,	Ditto	Ditto	9 2 19	4 18 0	
	*Mitchell, Pat.	,,	Ditto	Ditto	13 1 1	6 16 0	
	*Ryan, Thomas	,,	Ditto	Ditto	19 3 31	10 3 0	
AUGHRIM.	Blake, Peter	October, 1840	Ditto	Cloughgalla	36 0 23	26 1 0	
	Connaghton, Michael.	,,	Ditto	Ditto	33 0 17	21 9 0	
	Coffey, John, jun.	,,	Ditto	Ditto	26 1 11	16 5 0	
	Coffey, James.	,,	Ditto	Ditto	24 1 7	12 15 0	
	Hillary, Michael	,,	Ditto	Ditto	32 3 24	21 7 0	
	Loughane, Darby	,,	Ditto	Ditto	46 1 11	30 0 0	
	Dolan, James	,,	Ditto	Doocregane	22 2 13	11 17 0	
	Woods, Thomas	,,	Ditto	Ditto	45 3 26	25 2 0	
	Dermody, James	,,	Ditto	Cloonkeen	23 1 38	12 13 0	
	Jennings, Peter	,,	Ditto	Little Lurgan	74 2 2	37 19 0	
	Jennings, Mat.	,,	Ditto	Ditto	26 1 11	17 17 0	

Valuation of £10 County Electors, (registered 1832 to 1840,)—*continued.*

COUNTY GALWAY. Marked thus (*) registered in 1832, and not since re-registered. BALLINASLOE UNION.

Baronial Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter Registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A.	R.	P.	Net Annual Value as in Rate Book. £.	s.	d.	Observations.
AUGHRIM.	Jennings, William	October, 1840	Land	Little Lurgan	46	0	27	28	10	0	
	Murray, Michael	,,	Ditto	Hardwood	19	0	30	11	17	0	
	Killacky, Owen	,,	Ditto	Ditto	14	3	5	9	2	0	
	Campbell, Peter	,,	Ditto	Doonaree	28	1	32	20	13	0	
	Carley, Peter	,,	Ditto	Ditto	10	1	12	7	3	0	
	Clark, Gilbert	June, 1840	Ditto	Ballinaclo	14	3	21	9	4	0	
	Davis, Robert	April, 1840	Ditto	Fahy	116	1	12	91	3	0	
	Gill, Joshua	,,	Ditto	Aughrim	47	0	12	29	1	0	
	Poe, Thomas	,,	Shop and garden	Aughrim Town	0	2	1	12	0	0	
	Duane, James	June, 1836	Land	Knocknagappa	22	2	28	14	0	0	
	Duane, David	,,	Ditto	Ditto	21	0	9	13	0	0	
	Kenny, Thomas	,,	Ditto	Ardress	22	0	28	10	5	0	
	Lynch, Thomas	,,	Ditto	Oatfield	331	3	18	342	6	0	
	Murray, Thomas	October, 1835	Ditto	Duerigane	38	0	0	20	0	0	
	*Dermody, John	November, 1832	Ditto	Clonkeen	32	2	16	18	2	0	
	*Derham, Thomas	October, 1832	Ditto	Donaree	16	1	32	11	8	0	
	*Dillon, Pat.	,,	Ditto	Newcastle	238	0	29	198	10	0	
KILTORMER.	Kelly, Patrick	March, 1836	Land	Coolagurrane	29	0	25	18	0	0	In rate-book Peter Kelly.
	*Dalton, James	October, 1832	Ditto	Cragwell	25	3	26	20	0	0	
	*Diggs, Delawarr	,,	Ditto	Ballydonough	27	3	28	24	10	0	
	*Eyre, Stratford Thomas	,,	House and land	Eyreville	177	1	19	190	10	0	
	*Horan, Michael	,,	Land	Craughwell	20	1	0	13	2	0	
	*Horan, Patrick	November, 1832	Ditto	Ditto	20	1	0	13	2	0	
	*Kelly, Michael	October, 1832	Ditto	Ditto	32	1	23	24	0	0	
	*Kilkenny, Patrick	,,	Ditto	Ditto	42	0	18	32	10	0	
	*Kelly, John	,,	Ditto	Cooliny	19	1	30	9	12	0	
	*Kenny, Patrick	,,	Ditto	Ditto	19	1	30	9	12	0	
	*Kilkenny, Michael	,,	Ditto	Craughwell	16	0	32	10	0	0	
ABBEYGORMAN.	Broderick, Michael	June, 1840	Ditto	Boularoe	6	1	36	4	0	0	
	Coyne, John	December, 1840	Ditto	Fox Hall	23	3	23	14	15	0	
	Kelly, Patrick	April, 1840	Ditto	Lurgan	11	1	14	7	14	0	
	Pelly, Connor	October, 1838	Ditto	Fox Hall	74	0	12	51	10	0	
	Fitzgerald, James	June, 1837	Ditto	Ditto	46	2	31	36	15	0	
	Colgan, John	April, 1837	Ditto	Iskerboy	28	3	20	28	4	0	
	Colgan, Michael	,,	Ditto	Ditto	48	2	15	34	10	0	
	Colgan, Patrick	,,	Ditto	Ditto	27	2	6	20	8	0	
	Deely, Hugh	,,	Ditto	Ditto	32	1	23	21	0	0	
	Deely, Daniel	,,	Ditto	Ditto	30	3	4	18	10	0	
	Hardiman, Andrew	,,	House and land	Mulla	195	2	34	144	17	0	
	Cowen, Michael	March, 1836	Ditto	Iskerboy	46	0	27	32	15	0	
	Hardiman, John	,,	Land	Gurtnacappagh	25	3	25	14	8	0	
	Hobbins, Michael	,,	Ditto	Cappanaughtin	25	3	26	17	12	0	
	Monahan, James	,,	Ditto	Gortnacappagh	26	2	6	15	6	0	
	Kelly, Thomas	,,	Ditto	Corballymore	23	1	38	14	10	0	
	Mooney, John	,,	Ditto	Ditto	25	3	26	16	0	0	
	White, Patrick	,,	Ditto	Gortmore	67	0	36	41	10	0	
	White, Patrick	,,	Ditto	Lismaetigue	62	3	33	38	15	0	
	Cowen, Martin	,,	Ditto	Gortnacappagh	27	0	21	14	13	0	
	Dwire, Timothy	,,	Ditto	Corbally Clombrock	27	0	21	16	15	0	
ARLEA.	Costelloe, Patrick	December, 1840	Ditto	Cloncona	6	1	37	3	12	0	
	Head, Patrick	April, 1840	Ditto	Cappekella	15	3	23	8	12	0	
	Larkin, Patrick	,,	Ditto	Corrytown	51	3	13	24	0	0	
	Whelan, Michael	,,	Ditto	Moat	64	3	7	50	0	0	
	Brennan, Owen	December, 1839	Ditto	Derrysiskill	34	1	27	18	12	0	
	Hara, Thomas	,,	Ditto	Inga or Neal	21	0	9	13	0	0	
	Harr, Patrick	,,	Ditto	Ditto	21	0	9	13	0	0	
	Moran, Thomas	,,	Ditto	Derrysiskill	25	3	11	13	19	0	
	M'Donogh, Patrick	,,	Ditto	Cappekella	22	1	20	12	2	0	
	Quick, Denis	,,	Ditto	Ditto	20	3	1	11	4	0	
	Staunton, Stephen	,,	Ditto	Kilemaccue	29	0	25	18	0	0	
	Walsh, James	,,	Ditto	Corry	53	1	32	33	0	0	
	Brennan, Thomas	,,	Ditto	Inga or Neal	30	3	4	17	11	0	
	Whelan, Patrick	,,	Ditto	Moat	64	3	7	50	0	0	
ALQUAINE.	Donohoe, John	June, 1840	Ditto	Derryhimy	72	3	22	56	5	0	
	Kelly, Michael	December, 1840	Ditto	Moorefield	23	1	39	14	10	0	
	Noonan, Patrick	April, 1840	Ditto	Tiernascragh	17	3	34	10	9	0	
	Smith, William	December, 1840	Ditto	Earlstown	32	2	28	27	10	0	
	Bohane, Michael	December, 1839	Ditto	Tiernascragh	13	0	19	8	2	0	
	Bohane, Patrick	,,	Ditto	Ditto	13	0	19	8	2	0	
	Feeny, Thomas	,,	Ditto	Moorefield	44	2	7	27	10	0	
	Grunan, James	,,	Ditto	Tiernascragh	22	1	27	13	17	0	
	Horne, David	,,	Ditto	Ditto	13	3	29	8	12	0	
	Kelly, Bernard	,,	Ditto	Boula	22	2	22	10	10	0	
	Melody, Michael	,,	Ditto	Tiernascragh	23	2	3	14	10	0	
	Noonan, Michael	,,	Ditto	Ditto	22	0	15	13	13	0	
	Flannigan, Patrick	April, 1837	Ditto	Rahene	72	3	23	46	3	0	
	Staunton, Edmond	June, 1836	Ditto	Moorefield	16	0	32	8	15	0	
	Holeran, Patrick	December, 1835	Ditto	Earlstown	34	0	2	22	1	0	
	Hough, Michael	,,	Ditto	Ditto	38	3	20	25	4	0	
	*Couraghy, Thomas	October, 1832	Ditto	Moorefield	16	2	17	10	5	0	
	*Dolphin, James	,,	Ditto	Spring Grove	39	12	0	22	6	0	
	*Larkin, Francis	,,	Ditto	Ditto	16	0	32	9	5	0	
	*Larkin, Mathew	,,	Ditto	Ditto	1	2	19	1	0	0	
	*Larkin, Thomas	,,	Ditto	Ditto	0	3	10	1	0	0	
BALLINASLOE.	Burke, William	October, 1839	House and plot	Dunlo	0	0	21	7	0	0	
	Dolan, Patrick	,,	Ditto, and garden	Ditto	0	0	19	2	10	0	He is also landlord of four houses.
	John O'Grady	April, 1840	Hotel and yard	Ballinasloe	0	1	10	50	0	0	
	Thomas Mullery	,,	House and stables	Ditto	0	0	5	6	0	0	
	Richard O'Brien	,,	Ditto, and garden	Ditto	0	0	32	15	0	0	
	Robert Sharpe	October, 1840	Ditto, and premises	Ditto	0	0	32	47	0	0	
	John Stephenson	April, 1840	Ditto	Ditto	0	1	0	28	0	0	
	William Renny	October, 1839	Ditto	Ditto	0	0	16	37	0	0	

Valuation of £10 County Electors, (registered 1832 to 1840,)—*continued.*

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BALLINASLOE.	Edward Mullery	October, 1839	House and premises	Ballinasloe	0 1 0	20 0 0	
	John O'Brien	,,	House and garden	Ditto	0 0 24	20 0 0	
	*William Barrett	October, 1832	Ditto, and premises	Ditto	0 1 0	25 0 0	
	*Patrick Healy	,,	Ditto, and garden	Ditto	0 2 17	5 0 0	
	*Andrew Horan	,,	Ditto, and premises	Ditto	0 2 17	40 0 0	
	*Timothy Larkin	,,	Ditto, and land	Craugh	36 0 7	27 10 0	
	*John Lynch	,,	Ditto, and garden	Dunlo	0 2 33	20 0 0	
	*Stephen Masters	October, 1832	House and land	Persspark	172 0 28	130 4 0	
	*Benjamin Reeves	,,	Ditto, and garden	Ballinasloe	0 2 17	35 0 0	
	John O'Brien	October, 1839	Ditto	Ditto	0 0 24	20 0 0	
	Bryan Cogvin	March, 1836	House, stable, and garden.	Ditto	0 0 24	8 0 0	
KILGERRIL.	Patrick Downey	March, 1835	House and yard	Ditto	0 0 7	13 0 0	
	*Denis Downey	October, 1832	Ditto and garden	Ditto	0 2 1	19 0 0	
	Michael Duffey	October, 1840	House and land	Kilglass	14 1 37	8 15 0	
	Arthur Newton	December, 1836	Land	Kilvalla	51 0 25	31 5 0	
	John Newton	,,	Ditto	Ditto	60 1 12	36 15 0	
	George Seale	,,	Ditto	Ditto	55 0 30	34 18 0	
	James Staunton	November, 1836	House and land	Kilglass	22 1 24	15 0 0	
	Matthew Griffin	October, 1835	Land	Killappen	46 2 25	26 0 0	
	Patrick Miskill	,,	Ditto	Cloncannon	17 3 18	9 6 0	
	*William Connor	November, 1832	Ditto	Killuremore	64 3 7	29 5 0	
	*Thomas Geraghty	,,	Ditto	Ditto	21 9 0	11 3 0	
	William Burke	December, 1836	Ditto	Cappagh	16 3 5	9 0 0	
	John Mullin	,,	House and land	Ditto	27 3 5	20 0 0	
AHASCRAGH.	*Thomas Cosgrave	November, 1832	Land	Ahascragh	27 2 6	17 0 0	
	*Patrick Hussion	October, 1832	Ditto	Cappagh	8 1 25	4 10 0	
	*Darby Hussion	,,	Ditto	Ditto	63 2 0	36 10 0	
	*Timothy Hussion	,,	Ditto	Ditto	28 0 39	16 5 0	
	*Charles Filgate	November, 1832	House and plot	Ahascraghtown	0 2 18	16 0 0	
	*John Keogh	,,	Land	Ditto	2 0 37	2 15 0	
	*Patrick Mooney	,,	Ditto	Ditto	1 2 19	1 5 0	
	*John Staunton	,,	Ditto	Ditto	3 3 20	3 0 0	
	*Patrick Noone	October, 1832	Ditto	Keaves	8 2 25	5 0 0	
	*Patrick John Noone	November, 1832	Ditto	Ditto	4 1 9	2 10 0	
	*Martin Kelly	,,	Ditto	Ditto	10 2 5	6 5 0	
	Michael Smith	April, 1840	Ditto	Ditto	9 2 35	5 15 0	
KILLEORAN.	Clarke, Lawrence	October, 1834	House and plot	Ballygar	0 2 13	9 0 0	
	Clarke, Edward	,,	Ditto, and land	Ditto	8 3 36	14 10 0	Two holdings, £5. 10. and £9.
	Donovan, M.	,,	Ditto, and plot	Ditto	0 2 13	12 0 0	
	Kelly, Daniel	,,	Land	Ditto	35 2 22	23 2 0	
	Martin, John	,,	Ditto	Ditto	4 3 17	4 1 0	Also landlord of hold ings value £3. 10.
	Nolan, John	,,	Ditto	Tully	7 3 30	4 18 0	
	Nolan, Michael	,,	House and plot	Ballygar	0 1 36	7 10 0	In rate-book widow Michael.
	Owens, John	,,	Ditto, and land	Ditto	21 3 35	20 7 0	
	Smyth, James	,,	Ditto	Drinane	480 3 6	296 16 0	
	Tracy, William	,,	Ditto	Kilroran	15 1 4	17 8 0	
	Nolan, Michael	June, 1835	Land	Tully	8 2 4	4 9 0	
	Walker, John	January, 1839	Ditto	Coolaspuddane	22 2 28	12 5 0	
	Geraghty, Hugh	October, 1840	Ditto	Trehill	15 0 26	9 7 0	
	Heavey, Bryan	January, 1841	Ditto	Ditto	9 1 35	5 18 0	
	Heavey Pat.	,,	Ditto	Ditto	9 1 27	5 18 0	
	Loughnane, Michael	October, 1840	Ditto	Corrabane	12 3 33	8 8 0	
	Loghan, John	January. 1841	Ditto	Trehill	15 0 10	8 17 0	
	Tully, Michael	October, 1840	Ditto	Corrabane	12 3 33	7 8 0	
	Tanyan, Michael	,,	Ditto	Ditto	12 3 33	7 8 0	
	*Blake, John	October, 1832	Ditto	Trehill	11 2 18	6 16 0	
	*Fitzsimmons, M.	,,	Ditto	Ditto	10 2 5	5 17 0	
	*Geraghty, Peter	,,	Ditto	Ditto	7 2 19	4 9 0	
	*Killalea, Peter	,,	Ditto	Ditto	11 1 35	6 11 0	
	*Killalea, John	,,	Ditto	Ditto	11 1 35	6 11 0	
	*Kelly, N.	November, 1832	Ditto	Ditto	10 0 31	5 16 0	
	*Kane, James	,,	Ditto	Ditto	11 1 14	6 6 0	
	*Kane, John	,,	Ditto	Ditto	11 1 14	6 10 0	
	*Kelly, John	,,	Ditto	Ditto	11 1 3	6 2 0	
	*Kain, Pat, senior	,,	Ditto	Ballinlass	11 2 9	7 3 0	
	*Kain, Pat, junior	,,	Ditto	Ditto	8 1 18	5 3 0	
	*Kenny, M. P.	,,	Ditto	Ditto	15 0 32	9 17 0	
	*Geraghty, James	,,	Ditto	Ditto	12 0 24	7 17 0	
	*Burke, William	,,	Ditto	Cornonanty	130 1 24	92 12 0	
	*Connor, John	,,	Ditto	Charlestown	8 0 32	5 10 0	
	*Thomas Kilduff	,,	Ditto	Currabane	12 3 3	7 8 0	
	*Michael Larkin	,,	Ditto	Charlestown	6 0 36	3 17 0	
	*Murray, John	,,	Ditto	Currabane	12 3 3	7 8 0	
	*Rogerson, P.	,,	Ditto	Ditto	10 2 5	5 17 0	
	*Rogerson, M.	,,	Ditto	Ditto	10 2 5	5 17 0	
	*Tully, John	,,	Ditto	Ballinlass	9 0 12	5 17 0	
	*Raftery, John	,,	Ditto	Trehill	11 0 38	6 8 0	
KILLIAN.	Farrell, John	October, 1840	Ditto	Ballaghlea	14 3 37	8 11 0	
	Farrell, Mathias	,,	Ditto	Ditto	14 3 37	8 11 0	
	Grealy. John	,,	Ditto	Ditto	21 1 11	10 19 0	
	Killalea. Matthew	,,	Ditto	Gurteenclough	15 3 33	9 17 0	
	Mullin, Philip	,,	Ditto	Tonecurrow	23 2 26	12 15 0	
	Loghan, Thomas	January, 1837	Ditto	Kilclough	8 2 23	3 9 0	
	*Morrissy, Daniel	October, 1832	Ditto	Ardeven	8 1 21	4 10 0	Is also rated as landlo of 8 acres 2 roods.
BALLY-NAKILL.	*Geraghty, Peter	November, 1832	Ditto	Lismoyle	204 3 25	145 0 0	Rent £132. 16*s.* 6*d.*
	*Nolan, Michael	,,	Ditto	Menlough	14 0 31	14 0 0	
	*Keogh, Denis	,,	House and premises	McBellew Bridge	0 0 24	12 0 0	
	Burnell, Thomas	April, 1840	Land	Camus	19 1 30	12 0 0	
	Burnell, William	,,	Ditto	Ditto	19 1 30	12 0 0	

Valuation of £10 County Electors, (registered 1832 to 1840,)—*concluded.*

COUNTY GALWAY. Marked thus (*) registered in 1832, and not since re-registered. BALLINASLOE UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Cerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter Registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
EYRECOURT.	Burnell, James	April, 1840	Land	Ballinasloe	19 1 30	12 0 0	
	Bernard, Giles	,,	House and plot	Eyrecourt	0 0 8	5 0 0	
	Byrne, Michael	June, 1840	Land	Muckenagh	16 0 32	10 0 0	
	Cormick, Thomas	April, 1840	Ditto	Ditto	16 0 32	10 0 0	Cormican in rate-book.
	Croughwell, James	,,	Ditto	Meelick	21 1 39	13 18 0	
	Dermody, John	December, 1840	Ditto	Muckenagh	38 3 20	24 0 0	
	Dermody, Patrick	,,	Ditto	Ditto	16 0 32	10 0 0	
	Egan, John	April, 1840	House and land	Woodfield	68 0 5	62 10 0	
	Ford, William	,,	Ditto	Muckenagh	12 0 24	7 10 0	
	Galvin, James	,,	Ditto	Camus	18 2 21	11 10 0	
	Horne, Thomas	,,	Ditto	Ditto	21 0 9	13 0 0	
	Horne, Bryan	,,	Ditto	Meeneny	24 1 7	15 0 0	
	Horne, John	,,	Ditto	Muckenagh	13 3 3	8 10 0	
	Kelly, Thomas	,,	House and garden	Eyrecourt	0 0 32	6 0 0	
	Killeen, Timothy	December, 1840	Land	Keelogue	29 1 1	19 17 0	
	Killen, Patrick	,,	Ditto	Ditto	26 3 29	18 6 0	
	Larkin, Thomas	April, 1840	Ditto	Muckenagh	13 3 3	8 10 0	
	Mulkere, John	,,	Ditto	Camus	22 2 28	14 0 0	
	M'Cabe, Walter	,,	Ditto	Meeneny	24 1 7	15 0 0	
	Martin, James	,,	Ditto	Camus	23 1 38	14 10 0	
	Mahon, Thomas	,,	House and garden	Eyrecourt	0 0 32	15 0 0	
	Coates, Samuel	December, 1839	House and land	Lisfinny	. .	11 5 0	
	Staunton, Martin	,,	Land	Keelogue	22 3 1	15 9 0	
	Killeen, Patrick	,,	Ditto	Ditto	26 3 29	18 6 0	
	Staunton, Thomas	,,	Houses, tolls, and customs.	Meelick	. .	5 0 0	
CLONFERT.	Howard, William	,,	Land	Killamaeen	48 2 15	24 10 0	
	Dunivan, Michael	December, 1836	Ditto	Meelick	21 0 9	13 13 0	
	Minnogue, Darby	March, 1835	House and plot	Eyrecourt	0 7 0	3 0 0	
	Lovelock, D.	October, 1834	Ditto	Ditto	36 0 36	4 0 0	
	*Byrne, John	October, 1832	Land	Muckenagh	16 0 32	10 0 0	
	*Corcoran, Hugh	,,	Ditto	Ditto	12 0 24	7 10 0	
	Kelly, Michael	June, 1840	Ditto	Oghill Beg	40 1 39	23 2 0	
	Kelly, John	,,	Ditto	Ditto	40 1 39	23 2 0	
	Lally, John	April, 1840	Ditto	Ditto	30 3 19	19 0 0	
	Navan, Thomas	,,	Ditto	Ruane	71 1 3	46 4 0	
	Murray, Michael	,,	Ditto	Ditto	37 1 1	24 3 0	
	Hall, Thomas	,,	Ditto	Ditto	27 2 6	17 17 0	
	Horne, John	,,	Ditto	Ditto	27 2 6	17 17 0	
	Kenny, Thomas	,,	Ditto	Ditto	9 2 35	8 2 0	
	Callagy, Owen	December, 1839	Ditto	Keenahan	26 2 36	16 10 0	
	Fowler, James	,,	Ditto	Ditto	23 1 38	14 10 0	
	Finny, Robert	April, 1837	Ditto	Esker	21 0 9	16 5 0	
	Finny, Richard	,,	Ditto	Ditto	95 2 11	73 15 0	
	Connors, Bernard	June, 1836	Ditto	Oghill	32 3 8	20 0 0	
	Linehan, John	June, 1835	Ditto	Fearmore	71 1 3	48 8 0	
CLONTONSKERT.	*M'Loughlin, Patrick	October, 1832	Ditto	Attycoffey	38 3 20	26 8 0	
	Cooke, Richard	October, 1839	Ditto	Goltnahorna	68 0 0	40 19 0	
	Curley, Thomas, sen.	June, 1840	Ditto	Ballagh	25 0 0	17 15 0	
	Mullery, Edward	June, 1833	Ditto	Cloonahascragh	37 1 0	17 5 0	
	Sinclair, Robert	March, 1834	Ditto	Glanloughan	34 3 12½	17 4 0	
	Rorke, John	,,	Ditto	Ditto	17 1 0	10 1 0	
	Seale, John	April, 1840	Ditto	Ditto	39 1 0	25 3 0	
	Walsh, David	,,	Ditto	Kilnabowne	29 0 0	18 0 0	
	Rogerson, Patrick	March, 1834	Ditto	Ditto	13 0 0	7 14 0	In rate-book Rogers.
	Ryan, John	,,	Ditto	Ditto	38 3 0	24 2 0	
	Madden, John	June, 1840	Ditto	Carrakeel	38 0 0	27 0 0	
	Rafferty, John	March, 1834	House and land	Lissenavarnogue	8 3 0	5 19 0	
	Madden, Thomas	,,	Land	Ditto	8 2 0	5 5 0	
	Campbell, Michael	,,	House and land	Ditto	8 3 0	6 2 0	
	Campbell, Thomas	,,	Ditto	Ditto	8 3 0	6 2 0	
	Tobin, Nicholas	June, 1840	Land	Loughaubrien	42 3 0	33 0 0	
	Croughwell, James	March, 1835	Ditto	Attybrassil	32 0 28	23 4 0	
	Walsh, Arthur	December, 1834	Ditto	Ditto	39 0 19	24 3 0	
	Clarke, Thomas	March, 1834	Ditto	Mackney	34 0 2	19 8 0	
	Fahy, William	,,	House and land	Ditto	50 1 35	37 16 0	
	Kelly, Thomas	,,	Land	Kilnahawn	23 1 0	13 15 0	
	Nowlan, John	,,	Ditto	Attybrassil	56 0 30	34 10 0	
	Stephenson, Andrew	,,	Ditto	Glanloughane	9 2 0	6 0 0	
	Walsh, John	,,	Ditto	Mackney	22 3 22	16 5 0	
	Joseph, Francis	October, 1839	House and land	Ditto	6 1 36	4 16 0	
	Walsh, Edward	,,	Ditto	Ditto	30 0 5	21 7 0	
	Lee, Thomas	June, 1830	Land	Taylorstown	30 3 0	20 0 0	
	Murray, James	April, 1840	Ditto	Attybrassil	26 3 16	18 13 0	
	Seale, William	October, 1840	Ditto	Urachry	8 0 16	4 15 0	

VALUATION of £10 COUNTY ELECTORS, (registered 1832 to 1840,) so far as ascertained.

COUNTY ROSCOMMON. BALLINASLOE UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Cerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter Registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
CREAGH.	*Boyde, William	October, 1840	Land	Creagh	37 1 34	41 5 0	The clerk states, that where the property is described as land there is also a house.
	*Moclaire, Patrick	November, 1832	Ditto	Ditto	32 1 23	35 0 0	
	*Finn, William	,,	House and land	Kilgorriff	30 3 4	28 10 0	Now John Finn, son of William.
	*Lancaster, William	October, 1832	Land	Tulrush	93 2 8	40 10 0	
	Starney, Patrick	April, 1837	Mill, house, & land	Clarara	20 1 0	30 0 0	
MOORE (TAUGHMACONNELL)	*Egan, James	November, 1832	Callow	Correen	55 3 22	30 3 0	
	*Costelloe, Henry	,,	Land	Coolpec	39 2 33	16 11 0	
	*Finneran, William	October, 1832	Ditto	Ditto	62 1 31	18 7 0	
	*Kelly, John	November, 1832	House and land	Togher	27 3 31	12 1 0	

RENT AND VALUATION of OCCUPIERS,
(Where Rent ascertained.)

BALLINASLOE UNION.

Electoral Division.	Name of Occupier.	Name of Landlord.	Extent in Irish or Conyngham Measure. A. R. P.	Extent in Statute Measure. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Rent. £. s. d.	Observations.
KILLASOLAN	John Kelly, Esq.	Sir M. D. Bellew	128 1 30	208 0 8	144 10 0	166 19 4	Tenant at will.
	Peter Joyce, Esq.	Ditto	38 2 20	62 2 10	46 7 0	52 2 10½	Tenant at will.
	John Dillon	Ditto	90 3 0	147 0 0	136 2 0	154 5 6	Tenant at will.
AUGHRIM	Thomas Reilly	Representatives of J. Handy.	10 0 0	16 0 32	11 5 0	12 10 0	Lease, September 1837.
	John Mentane	Ditto	4 0 0	7 2 31	5 7 0	3 4 0	Ditto.
	Thomas Mentane	Ditto	21 0 0	37 2 9	26 2 0	26 5 0	Ditto.
	John Smith, Esq.	Ditto	46 0 0	74 2 2	92 0 0	42 9 3	Lease, September 1824; a very low letting.
	John Lynch	Ditto	10 0 0	16 0 32	15 0 0	12 10 0	Lease, September 1837.
	Francss Eagan, Esq.	Ditto	13 0 0	12 0 24	18 15 0	20 13 4	Ditto.
	Samuel Handy	Ditto	2 2 0	..	..	5 6 8	At will.
	Ditto	Ditto	157 0 0	171 1 32	148 4 0	211 19 0	A low letting.
	Alexander Handy	Ditto		85 0 7	84 0 0	..	Average letting is 22*s.* per acre. (Plant.)
	F. Brenan	A. Donnellan, Esq.	..	129 0 29	115 13 0	119 12 6	
	Peter Campbell	Ditto	15 0 0	24 1 7	22 10 0	22 10 0	
	James Smyth, Esq.	Ditto	93 0 0	149 0 0	138 8 0	135 5 0	A low letting.
	Patrick Larkin	Ditto	10 3 20	17 2 20	14 3 0	14 0 0	Ditto.
	P. Raftery and Co.	Lord Clonbrock	60 0 0	106 0 0	92 0 0	90 0 0	Ditto.
KILTORMER	John Madden		59 1 30	96 1 5	59 10 0	68 9 9	Pays 23*s.* per acre.
	John Hart		10 3 26	17 2 9	11 10 0	13 2 0	
	Michael Canon		14 0 7	22 2 39	10 0 0	11 4 0	
	Dominick Clark		8 2 0	13 3 3	7 15 0	9 16 2	These are fair rents and not rack rents.
	Thomas Tressy		8 3 3	14 0 33	8 15 0	9 4 0	
	Michael Gannon		4 2 0	7 1 7	3 14 0	4 2 0	
		Townland of Carrowrea	153 3 38	249 1 29	147 1 0	158 12 0	Let mostly to small tenants.
		Ditto, Poppybill	226 0 10	366 0 28	177 15 0	166 18 4	Let to small tenants.
KILCONNELL		Ballinderry	120 2 0	195 0 19	133 5 0	138 18 3	Tenants at will.
BALLINAKILL	Peter Geraghty, sen.	Sir M. D. Bellew, Bart.	126 2 0	204 3 25	145 0 0	132 16 6	Lease, May 1825; tithe rent is 1*s.* 2½*d*, in the pound.
	Peter Geraghty, jun.	Ditto	101 2 31	164 2 36	110 0 0	106 16 0	Ditto.
MOYLOUGH	P. and P. Geraghty.	Ditto	105 0 0	166 3 14	119 18 0	110 15 0	The extent in the leases varies from that in the rate-book. The leases of numbers 1, 2, 3, 4 were made in 1825, of number 5 in 1824, number 6 in 1821, number 7 in 1831. The rents are exclusive of tithe-rent charge, which is from 1*s.* to 1*s.* 8*d.* per acre; county cess is from 3*s.* to 3*s.* 6*d.* per acre. Numbers 1, 2, 3 have been much improved by the tenants who expended £1,200 in buildings. Number 4 is glebe. The rents are considered very reasonable.
	Peter Geraghty, sen.	Ditto	160 0 0	261 3 28	186 9 0	168 0 0	
	Peter Geraghty, jun.	Ditto	108 0 0	175 1 15	132 10 0	113 8 0	
	Rev. S. O'Rorke	Ditto	30 0 0	48 1 24	59 15 0	52 10 0	
	William Kilquenan	Ditto	117 3 15	190 3 37	128 0 0	123 17 9	
	Rev. S. O'Rorke	Ditto	154 0 0	249 1 32	154 0 0	142 3 1	
	Michael Carr	Ditto	185 3 15	301 6 6	176 11 0	194 16 2	
CLONTONSKERT	Berrane, Daniel	W. J. Kelly, Esq.	2 0 0	3 0 38	2 5 0	3 0 0*	
	M'Dermot, Daniel	Ditto	2 0 0	3 0 38	2 5 0	3 0 0*	
	M'Dermot, Thomas	Ditto	2 0 0	3 0 38	2 5 0	3 0 0*	
	Berrane, Roger	Ditto	2 0 0	3 0 38	2 5 0	3 0 0*	
	Kenny, Hugh	Ditto	2 3 0	4 1 32	3 2 0	4 2 6*	
	Kenny, Thomas	Ditto	2 3 0	4 1 32	3 2 0	4 2 6*	
	Mullery, Michael	Ditto	1 2 0	2 1 28	1 14 0	2 5 0*	
	Colchan, Bernard	Ditto	13 0 0	21 0 12	16 9 0	17 11 0	*All these tenants at will; rent 30*s.* per acre.
EYRECOURT	Blackstock, T.	W. B. Maguire	74 1 27	120 2 8	82 0 0	84 13 1	
	Sullivan, M.	Ditto	4 1 12½	7 0 0	4 15 0	6 6 11	
	Madden, M.	Ditto	7 0 0	11 1 14	7 14 0	7 0 0	
	Rutledge, John	Ditto	8 1 0	13 1 19	9 0 0	9 10 4	
	Mahon, M.	Ditto	7 1 37	12 0 19	8 5 0	10 7 1	
	Mahon, T.	Ditto	15 0 6	24 1 17	16 10 0	20 15 2	
	Connican, J.	Ditto	8 0 0	12 3 33	8 16 0	16 3 5	
	Quinn, J.	Ditto	3 0 0	4 3 17	3 3 0	4 3 1	
	Kelly, P.	Ditto	11 0 13	17 3 32	12 2 0	17 10 11	
MOORE	Michael Dolan	T. B. St. George	10 1 35	16 3 34	7 17 0	7 4 11	Lease, May 1825.
	J. Ryan	Ditto	13 0 0	21 3 11	10 2 0	8 16 4	Ditto.
	P. Dolan	Ditto	8 1 25	13 2 19	6 6 0	5 16 4	Ditto.
	J. Bergin	Ditto	11 1 37	18 2 16	8 12 0	7 19 0	
	J. Gunning	Ditto	8 1 25	13 2 19	6 6 0	5 16 6	
	J. Gaffy	Ditto	11 1 11	9 0 26	4 5 0	7 17 0	
	James Gaffy	Ditto		9 0 27	4 5 0		
	M. Donnelly	Ditto	5 2 26	9 0 26	4 5 0	3 18 6	
	E. Carty	Ditto	11 1 11	18 1 14	8 10 0	7 16 11	
KILLERORAN	Thomas Mannion	Lord Ffrench	3 0 0	4 3 17	3 3 0	3 15 0	Lettings at will in 1840.
	Laurence Kenny	Ditto	3 0 0	4 3 17	3 3 0	3 15 0	
	Martin Glynn	Ditto	3 2 0	5 2 27	3 13 0	4 7 6	
	Michael Monaghan	Ditto	3 0 0	4 3 17	3 3 0	3 15 0	

ATHLONE UNION.

Extracts from Minute Book of Board of Guardians.

Extracts from Minute Book.

May 18, 1839.

Resolved,—That there are no valuations of hereditaments within the Union which appear to the guardians to be available, and sufficient for the purpose of estimating the net annual value of such hereditaments as are liable to be rated under the Poor Law Act. That the ordnance survey might be available and sufficient as a survey.

No previous valuations available.

Ordnance survey available.

Resolved,—That a committee of seven be appointed as a Valuation Committee, viz., two *ex officio* and five elected guardians.

A Valuation Committee of seven.

At a meeting of the Valuation Committee, June 6, 1839,

Resolved,—That a professional valuator be advertised for in the Dublin and local newspapers.

Advertisement for valuator.

At a meeting of the Board, June 28, 1839,

Resolved,—That the proposal of Mr. Hughes, as valuator, be accepted, and no other persons be called in.

Mr. Hughes appointed valuator.

July 28, 1840.

Resolved,—That the report of the Valuation Committee be received and confirmed.

Report of Valuation Committee.

REPORT.

Your Committee met on several occasions and carefully examined the valuation books of the different electoral divisions of the Union as submitted by Mr. Hughes, the valuator, which they have found in some instances, as far as they have been able to ascertain, correct; but in many of the divisions discrepancies appear, which the valuator states were occasioned by persons giving incorrect returns of their different holdings. Your Committee under these circumstances recommend that an extension of time be allowed Mr. Hughes, for the purpose of enabling him to correct the inaccuracies alluded to; and that he be directed to account for the Ordnance survey, the contents of which your Committee suggest, may be taken as accurate.

Committee examined valuation.

Discrepancies.

Recommend an extension of time.

Resolved,—That Mr. Hughes be required to add up his books, and account for every acre in the Ordnance survey; and that he correct such inaccuracies as are alluded to in the report of the Valuation Committee, with the least possible delay.

Acreable contents in ordnance survey to be accounted for.

Evidence.

Evidence.

MR. HUGHES, Valuator of the Union, *examined*,—

Mr. Hughes, valuator.

States that he also valued the Sligo Union. He is a civil engineer and professional valuator, and has been so for many years. The Ordnance survey was furnished to him for ascertaining the contents of townlands.

Professional valuator.

Ordnance survey.

Did not ascertain the rents. Asked the landlords for information on that point, but in only one instance was his request complied with.

Did not ascertain rents.

Took the rents on Lord Castlemaine's property as a standard of a fair, reasonable rent between landlord and solvent tenants, and valued other lands according to their quality by that standard.

Adopted Lord Castlemaine's rents as a standard.

With the exception of the town parts of the electoral divisions of St. Mary's and Athlone, and the town of Moate, he adopted the same plan in valuing houses in towns as in the rural districts.

In Athlone and Moate he valued each house separately, according to the average rents of similar tenements, having regard to the state of repair and to local advantages and disadvantages.

Valuation of houses in towns.

He visited each tenement several times, and, in estimating its value, took into consideration the advantages or disadvantages of its situation, the facilities of communication, or the contrary, &c.

Visited each tenement.

He ascertained the contents of each holding and the names of the occupiers, from persons on each townland.

How area ascertained.

He valued the land at the reasonable rent which solvent tenants could continue to pay one year with another for it. He considers that one-third of the produce is a reasonable rent for the landlord to receive.

Valued at reasonable rent, one-third of the produce.

He made no difference where there was a lease.

He valued farms under five acres at a higher rent in proportion than larger tenements. He valued them at a rent which in a large farm would be considered a rack-rent. Farms from five to ten acres extent he valued on a somewhat lower scale than those under five acres; and those from ten acres, upwards, he valued on the regular scale before mentioned.

Small tenements valued higher than large.

In the rural districts, whenever there was a good house on the tenement, he valued it separately, and added the value to that placed on the land. Estimated the value of the houses according to the state of repair they were in, and their accommodation, particularly with respect to farm offices, &c.

Valued houses of a superior kind separately.

APPENDIX.

Athlone.

Allowance for repairs and insurance. Allowed a clear third to the tenant.

Allowed eight per cent. for repairs, and for insurance the same as in the Sligo Union, viz., 5*s.* in every case.; 7*s.* 6*d.* from 10*l.* to 100*l.*; above that according to the regular percentage charged by insurance companies.

In valuing the land did not suppose the tenant bound to manage it so, as if he were bound to deliver it up at the end of the year. Calculated that the tenant should have a clear third of the produce to himself. Was not in any manner influenced by the value which tenants set on their holdings in the Registry Court.

Tenures of immediate tenants principally leasehold.

The tenure of the immediate tenants within the Union is principally leasehold.

There is much subletting and great competition for land, particularly for small holdings. Made allowance for the effect of such competition, which has been to raise the price of land above what a solvent tenant could pay, reserving a reasonable remuneration. Small holdings are now up to the war prices.

Valuation revised by himself aided by rate-payers.

The revision of the valuation was made by himself, aided by the suggestions and additional information received from the rate-payers, who met for that purpose; some of the guardians also being occasionally present giving their assistance.

Valuation is uniform, and about 10 per cent. under actual rent.

Except in one or two instances did not revisit the tenements for the purpose of revision.

The total amount of the original and revised valuations is about the same. Considers it to be uniform all over the Union, and about 10 per cent. under the actual rent.

Both landlords and tenants seemed to be desirous of a low valuation.

The principal proprietors in the Union are,—

	Tenure of Occupiers.
Viscountess Castlemaine	Leasehold.
Mr. Temple	Ditto.
Mr. Ennis	From year to year.
Mr. Smith	Leasehold.
Mr. Naghten	From year to year.
Mr. Longworth	Ditto.

Mr. Hughes is of opinion that the valuations of Sligo and Athlone Unions are on the same scale, the apparent difference being caused by the fact that the average rent is higher in Sligo than in Athlone, the competition for land in the former Union being greater.

John Gaynor, Esq., Vice-chairman of Board of Guardians.

JOHN GAYNOR, ESQ., Vice-Chairman of the Board of Guardians, and Chairman of the Town Commissioners, *examined,*—

Is elected guardian for Athlone electoral division. Is well acquamted with the borough of Athlone and with the parish of Drum. Knows the rent usually paid for houses in Athlone.

Was a member of the Valuation Committee of the Athlone Board of Guardians. Was a constant attendant on that committee. The committee attended from day to day to check the valuation. They suggested alterations in the valuation.

Has examined the valuation books. The valuator has made some of the alterations suggested by the committee.

Valuation in borough 25 per cent. under rent.

The valuation of houses in the borough is in general from 20 to 25 per cent. under the rents actually paid.

Thinks the valuation is in general uniform, but with some exceptions.

Exceptions.

Perceives that a higher value has been set upon some tenements than the rent which could be obtained for them. These are cases in which the houses are of the better sort.

There is not much competition for the better class of houses in the borough. The rent is in general lower than in Moate, in this Union.

The value of houses here is not much affected by a calculation of the value of the goodwill of the holding.

There is at present no taxation in the borough on houses. No rate has been imposed by the town commissioners.

Better class of houses leased.

Most of the houses except the humbler class are let on lease.

The tenants keep the houses in repair; the landlords seldom repair the houses of the tenants from year to year, the tenants repair them. It is not usual for any but the wealthier classes to insure.

No previous valuation.

Is not aware of any valuation of houses in the borough previous to this valuation.

Thinks that the names of occupiers are in general set down correctly, but cannot speak of the very small holdings.

The Valuation Committee pointed out to the valuator the over valuations, in order that he might correct those errors.

The Valuation Committee in some instances raised, in others lowered Mr. Hughes' valuation; this was to make the valuation uniform.

Valuation satisfactory to occupiers.

Believes it to be now generally satisfactory to the occupiers, but cannot say how the landlords feel on the subject.

Houses and land valued uniformly.

Is of opinion that the valuation of houses in the borough of Athlone, except those of the better class, bears the same proportion to the actual rents as the valuation of land does to the actual rent of land in such of the rural electoral divisions as he is acquainted with.

In Taghmaconnell valuation 25 to 30 per cent. below rent.

Knows Taghmaconnell electoral division; in it the valuation is to the rent as about 70 or 75 to 100.

By rent means the rent for which the land lets from year to year. Cannot speak of the value of land to a solvent tenant.

George Fleming, Esq., Deputy Vice-chairman.

GEORGE FLEMING, ESQ., Deputy Vice-chairman of the Athlone Union, *examined,*

Is well acquainted with the borough of Athlone, and with the value of houses in it.

Considers it to be a sinking town, and the value of the better class of houses to have become considerably deteriorated.

Thinks the valuation of that class of houses to be in many instances too high, and that the sum set down as net value should have been the gross value. Better class of houses overvalued.

Cannot give an opinion as to the valuation of the inferior class of houses.

ST. GEORGE GREY, Esq., *ex officio* guardian, *examined*, St. Geo. Grey, Esq., Ex-officio Guardian.

He is acquainted in particular with Drumreany electoral division. Considers the valuation of that division to be in general uniform.

But in the valuation now lying for inspection he observes some instances in which land is valued in one townland at 20*s.* per acre, and in another townland at 11*s.*, although both are really of equal value.

From an inspection of the valuation books, is of opinion that the net annual value of holdings therein is fully 25 per cent. under the actual rent, but sees some holdings valued nearly 35 per cent. under the actual rent; the lettings to which he refers are from year to year. Valuation 25 per cent. under rent.

Thinks that lettings are generally at a fair and reasonable rent. Lettings generally at a reasonable rent.

Land is generally let at a lower rent than if set up to general competition; alludes to lettings by owners to occupiers where there are no middlemen.

The competition for land is very great; has known 20*l.* given for the tenant's interest in a very small holding of about one acre and half, let at the full value, and not on lease. Extraordinary competition for land.

Thinks that an occupier ought to have one-fourth of the produce over and above his outlay, as well in seed and labour as otherwise. Occupier's profit.

Small farms are generally held from year to year; some large farms are not held by lease, but it is more usual to give leases of large farms. Tenure of farms.

GEORGE KING, Esq., elected guardian for Kiltoome electoral division, *examined*, George King, Esq., elected Guardian.

He is acquainted with that portion of the Athlone Union which lies in the county of Roscommon. Is of opinion that the valuation is below the letting value; it is 10 per cent. under the rent paid. Valuation 10 per cent. under rent. Generally speaking, land is let "high enough," but there is not much sub-letting. Not much sub-letting. The average size of holdings is from five to ten acres. The peasantry are "wretched enough." Competition has raised the price of land; there is much competition for land.

—— HUDSON, Esq., *examined*. —— Hudson, Esq.,

Is acquainted with several of the electoral divisions in this Union. Considers himself a good judge of the value of land.

Thinks that the valuation is under the fair and reasonable letting value of land; in some cases it is 30 per cent. under the fair letting value.

Knows a solvent tenant who has been paying 35*s.* per Irish acre for land which is only valued at about 13*s.* per statute acre, being equal to about 21*s.* per Irish acre. Valuation is much under the value.

When occupiers hold immediately from the owner of the land the rents are reasonable; but when they hold from a middleman the rents are too high. Rents by middlemen excessive.

Sub-letting prevails to a considerable degree.

There is much competition for land.

Rent averages from 25*s.* to 30*s.* per Irish acre. Average rent of farms.

The average size of farms is from 10 to 12 acres.

Is of opinion that one-fourth part of the produce of land should be a fair remuneration to a tenant. Thinks that if he received a clear fourth he would be well off. Tenant's fair profits.

JAMES EGAN, Esq., elected guardian for Moate, *examined*, James Egan, Esq., elected Guardian.

That he is a landlord within the Moate electoral division.

Thinks that in the town of Moate some of the superior class of houses are over valued, but the lower class of houses, those worth 10*l.* a-year and under that rent, are under valued.

Sees the valuation in the rate-books of his own property, and of property in his own neighbourhood.

The valuation is below the rent which a solvent tenant would give for it. It is 10 per cent. under it. Valuation 10 per cent. under value.

Sees the valuation of land at 40*s.* per Irish acre, for which witness would give to make profit of it 50*s.* per Irish acre. T. Conollys' holding, 112 Irish acres, is valued at 140*l.*; he pays two guineas per acre.

E. Gaynor's holding, 46 Irish acres, is valued at 75*l.*; it would set to a solvent tenant for 2*l.* per Irish acre. C. Adamson has 34 Irish acres with house and offices, valued at 55*l.*; this holding is well worth 50*s.* per Irish acre.

M. Stones has 34 acres, valued at 45*l.*; he pays 50*s.* per acre, but this is a rack-rent. Observes some lands valued 25 per cent. under the reasonable rent which a solvent tenant making a provident arrangement would undertake to pay. Undervaluation of land.

Adopts the test of value in the instructions to valuators, viz. the rent which would be given by a solvent tenant making a fair and provident arrangement. Test of value.

Observes farms worth 40*s.* per Irish acre valued at 30*s.*; these are all large farms; they are worth the above-mentioned rents to a solvent tenant.

A solvent tenant is a person well able to pay his rent out of the produce of his land. Solvent tenant.

A reasonable rent is one-third of the produce to the landlord, one-third remaining to the tenant, and one-third being for seed and labour. Reasonable rent.

Sees valuation of lands at 28*s.* which are subject to a rent of 37*s.* 6*d.*

Land let at 2*l.* is valued at 28*s.*, and land let at 45*s.* is valued at 27*s.*; but the two latter lettings are at rack-rents.

APPENDIX.

Athlone.

Land greatly under valued.

Valuation 10 per cent. under reasonable rent.

Farms average 5 to 20 acres.

Great competition for land.

Landlords not willing to grant leases.

Witness, as a landlord, would give the land so let at 2*l.* for 35*s.*

Small holdings are even more undervalued than large holdings.

A house and land let the other day at 90*l.* is valued at 60*l.*

On the whole the scale of valuation, both of houses and of lands, may be said to be uniform, but with many exceptions. It is at the least 10 per cent. under the rent which a solvent tenant from year to year, making a provident arrangement, could undertake to pay with a reasonable prospect of being able to continue to pay it.

Farms average from five to twenty acres in Moate and Ballyloghloe electoral divisions.

There is great competition for land; this raises the rent offered by persons seeking to become tenants. Landlords are not generally disposed to grant leases, more particularly within these few years.

There is not much sub-letting in these divisions. At present landlords generally let directly to the occupiers, and chiefly from year to year.

Knows instances of leases being granted for a term of thirteen years.

Was not on the Valuation Committee, but some corrections were made in the valuation in consequence of information given by witness.

Mr. H. Gilligan.

Mr. HENRY GILLIGAN, of Capnakelly, *examined,*—

Is well acquainted with the value of lands within the Union. Has large farms both in Roscommon and in Westmeath.

His own land is valued at 18*s.* per acre; pays 1*l.* per acre rent, and can afford to pay it. He considers himself a solvent tenant, and his rent reasonable.

Land in Clonbrusk is valued at 23*s.* per acre, it is well worth 25*s.* to a solvent tenant to hold in a large farm; if let in small farms, tenants could afford to pay from 35*s.* to 40*s.* for it The actual rent is from 40*s.* to 50*s.* Observes land near Auburn worth 2*l.* per acre valued. at 30*s.*

VALUATION of £10 BOROUGH ELECTORS (registered 1832 to 1840), so far as ascertained.

BOROUGH of ATHLONE. ATHLONE UNION.

Marked thus * registered in 1832, and not since re-registered.

Valuation of Borough Electors.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter Registers, as stated in Clerk of Peace's List.	Net Annual Value as in Rate Book.	Observations.
				£. s. d.	
James Ashe	October, 1839	Cabin	Irishtown	2 10 0	
*Thomas Brunker	October, 1832	House	High-street	22 0 0	
*Edward Burke	November, 1832	Ditto	Ditto	28 0 0	
Robert Bigley	June, 1833	House and yard	Connaught-street	10 0 0	
Hugh Brennan	January, 1834	Cabin	Barrack-street	8 0 0	
Thomas Barron	December, 1834	House and yard	Connaught-street	8 0 0	
Charles Blaney	March, 1835		King-street	8 0 0	
James Coyne	June, 1839	House and yard	Chapel-lane	15 0 0	
Denis Callaghan	,,	House	Church-street	20 0 0	
John Claspy	,,	Ditto	Connaught-street	8 0 0	
Thomas Cunningham	,,	House and yard	Barrack-square	10 0 0	
J. Clarke	,,	House and garden	Strand-street	8 0 0	
*Simon Clarke	October, 1832	House	Church-street	6 0 0	
*Alexander Clarke	,,	House and yard	Main-street	30 0 0	
Hugh Curley	June, 1839	Cabin and land	Brideswell-road	5 10 0	
Pat Cullen	,,	House and yard	Main-street	25 0 0	
Pat Campbell	October, 1836	House	Church-street	16 0 0	
John Dowde	June, 1839	House, yard, and stable.	Connaught-street	20 0 0	
Rev. J. Donovan	,,	Chapel, garden, and house.	Freary-lane	15 0 0	
Richard Duggan	October, 1839	House and yard	Church-street	16 0 0	
E. V. Dawson	,,	House, yard, and stable.	Ditto	46 0 0	
William Deane	June, 1839	House	King-street	12 0 0	
C. H. Dillon	March, 1835	Brewery and stores	North Gate-street	110 0 0	
John Daly	April, 1836	House	King-street	20 0 0	
J. C. Dillon	January, 1839	House, offices, garden, and stores.	Hill or Mardyke-street.	100 0 0	
David Denny	December, 1836	House and garden	Mardyke-street	10 0 0	
William English	October, 1839	House and yard	Church-street	20 0 0	
Robert English	January, 1840	House and garden	Irishtown	18 0 0	
George Fleming	October, 1838	House and yard	Main-street	30 0 0	
William Foster	,,	Ditto	Bridge-street	45 0 0	
*J. G. Finn	October, 1832	House, offices, &c.	Mardyke-street	20 0 0	
W. K. Fawcett	April, 1834	House and yard	Bridge-street	38 0 0	
M. Flynn	December, 1834	House or cabin	Castle-street	8 0 0	
Bernard Farrell	March, 1835	House and garden	Irishtown	6 10 0	
Jos. M. Fallon	January, 1836	House and yard	Connaught-street	16 0 0	
Thomas Glynn	June, 1839	House, &c.	Tholsel-place	12 0 0	
William Galvin	,,	House, yard, and stable.	Connaught-street	14 0 0	
John Gaynor	,,	House, stores, stable, and yard.	Fry-place	45 0 0	
Michael Geoghegan	,,	House, yard, and store.	Abbey-lane	14 0 0	
Hugh Gahagan	October, 1838	House, yard, and stable.	Connaught-street	12 0 0	
George Gray	January, 1834	House and yard	Church-street	42 0 0	
Peter Galvin	December, 1834	House, yard, and stable.	Castle-street	12 0 0	
Henry Gillegan	June, 1835	House and yard	Connaught-street	8 0 0	

Valuation of £10 Borough Electors (registered 1832 to 1840),—*continued.*

BOROUGH of ATHLONE. ATHLONE UNION.

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Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter Registers, as stated in Clerk of Peace's List.	Net Annual Value as in Rate Book.	Observations.
				£. s. d.	
John Gately	January, 1836	House, yard, and stable.	Castle-street	14 0 0	
John O'Hagan	June, 1839	Cabin	Queen-street	8 0 0	
James Hawkins	,,	House	High-street	10 0 0	
William Holton	October, 1839	House and yard	Main-street	30 0 0	
*Edward Henry	October, 1832	House, yard, &c.	High-street	5 0 0	
*John Holton	,,	House, stores, stable, and yard.	Fry-place	50 0 0	
Andrew Hopkins	October, 1839	House and yard	Church-street	25 0 0	
Robert Haire	,,	Stables, yard, and garden.	Mardyke-street	35 0 0	
*Pat Hanley	October, 1832	House and yard	King-street	22 0 0	
Michael Hanley	June, 1839	House, garden, and stable.	Connaught-street	16 0 0	
Terence Henry	June, 1833	House, &c.	Tholsel-place	56 0 0	
John Hynes	October, 1836	Ditto	Bridge-street	15 0 0	
Gamaliel Jervis	June, 1839	House and yard	Church-street	8 0 0	
Jos. Justin	October, 1839	House and garden	Mardyke-street	10 0 0	
William Jameson	,,	Ditto	Ditto	20 0 0	
Michael Keefe	June, 1839	House, yard, and stable.	Connaught-street	25 0 0	
D. Kelly	,,	House and yard	Church-street	20 0 0	
Pat Keena	,,	Ditto	Castle-street	15 0 0	
Rev. K. Kilroe	,,	Chapel and house	Mardyke-street	20 0 0	
Pat Kelly	October, 1839	House	Strand-street	12 0 0	
Stephen Keely	,,	Cabin and garden	Bulger's-park, Irishtown.	4 10 0	
James Kelly	,,	House, garden, and land.	Garden-vale	40 0 0	
Francis Kearney	December, 1834	House, &c.	Church-street	9 0 0	
J. R. Kelly	,,	House, yard, and stable.	Connaught-street	14 0 0	
James Lawler	June, 1839	Cabin, forge, yard, &c.	Mardyke-street	12 0 0	
Peter Lawless	,,	House and yard	Church-street	20 0 0	
Edward Lynch	October, 1839	Ditto	Main-street	30 0 0	
James Larkin	June, 1839	House and garden	Irishtown	16 0 0	
Thomas Laughlin	December, 1834	Ditto	Mardyke-street	12 0 0	
Fergus Moriarty	June, 1839	House and yard	Bridge-street	25 0 0	
James M'Donnell	,,	House, &c.	High-street	25 0 0	
James Moran	,,	House, yard, and stable.	Bastion-street	20 0 0	
Pat Murphy	,,	Dwelling-house	Main-street	21 0 0	
Henry Murray	,,	House and garden	Irishtown	8 0 0	
James Murray	,,	House, &c.	High-street	25 0 0	
R. Mathews	October, 1839	House and yard	King-street	25 0 0	
Michael Madden	,,	House and land	Connaught-street	8 0 0	
William Murphy	,,	House and yard	Castle-street	10 0 0	
James Mitchell	January, 1836	Stores, yard, wharf to canal.	Connaught-street	25 0 0	
Robert Moore	December, 1834	Post-office	Church-street	30 0 0	
Pat M'Donnell	,,	House, &c.	High-street	25 0 0	
William Marshall	March, 1835	House and garden	Scotch-parade	9 10 0	
H. M'Hugo	June, 1835	House	Connaught-street	10 0 0	
Peter Malony	January, 1836	House and yard	Castle-street	25 0 0	
John M'Donnell	,,	Dwelling-house and yard.	Main-street	25 0 0	
James Manning	October, 1836	House and yard	Castle-street	20 0 0	
Malachy Nowlan	June, 1839	House, yard, and stable.	Wentworth-street	24 0 0	
Peter Norton	April, 1839	House and yard	Church-street	26 0 0	
Henry Nolan	October, 1837	Ditto	Tholsel-place	36 0 0	
*Dr. W. Nelegan	October, 1832	Ditto	Church-street	46 0 0	
Dr. W. H. O'Connell	June, 1839	Ditto	King-street	25 0 0	
John O'Beirne	,,	Potsdam distillery and land.	Abbey-street	150 0 0	
Rev. M. O'Reilly	December, 1834	Roman Catholic chapel and house	Chapel-yard	30 0 0	
And. O'Connor	October, 1836	House, &c.	High-street	10 0 0	
John Pell	January, 1834	Ditto and stable	Irishtown	9 0 0	
Mark Quin	,,	House, &c.	Bastion-street	7 0 0	
Thomas Regan	June, 1839	House, yard, and stable.	Connaught-street	12 0 0	
Arthur Robinson	March, 1833	Distillery, dwelling-house, and stores.		220 0 0	
John Robinson	,,	Ditto			
M. Stanford	June, 1839	House and yard	Connaught-street	12 0 0	
*William Sproule	June, 1832	Stables.	Fry-place	8 0 0	
J. C. Smith	October, 1839	House, yard, &c.	Church-street	40 0 0	
Luke Tully	June, 1839	House, yard, and stables.	Connaught-street	12 0 0	
Sam. Tipping	April, 1839	House and yard	Church-street	20 0 0	
John Turkington	October, 1839	Ditto and stable	King-street	20 0 0	
John Tuckler	December, 1836	Ditto	Church-street	18 0 0	
Robert Walker	October, 1839	Ditto, garden, stables, &c.	Court Devenish-lane	20 0 0	
Pat Wynn	June, 1839	House	Wentworth-street	20 0 0	
T. Cunniff	April, 1837	Cabin, yard, and stable.	Connaught-street	10 0 0	

APPENDIX.

Athlone.

Valuation of Borough Electors.

Valuation of £10 Borough Electors (registered 1832 to 1840),—*concluded.*

BOROUGH of ATHLONE. ATHLONE UNION.

Marked thus * registered in 1832, and not since re-registered.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter Registers, as stated in Clerk of Peace's List.	Net Annual Value as in Rate Book.			Observations.
				£.	s.	d.	
S. Connor	October, 1839	Dwelling-house and yard.	Main-street and Fry's-place.	13	0	0	
M. Curley	June, 1839	House and yard	Connaught-street	12	0	0	
M. Curley	,,	Ditto and stable	Ditto	5	0	0	
W. Curley	,,	Ditto	Ditto	7	0	0	
Thomas Curley	March, 1840	Ditto	Ditto	6	0	0	
L. Devine	June, 1837	Ditto	Bastion-street	6	0	0	
G. Atkins	June, 1839	Cabin and garden	Bulger's Park	4	10	0	
P. Byrne	April, 1838	House, yard, and stable.	Church-street	40	0	0	
J. Burke	,,	Ditto and plot of ground.	Bulger's Park	1	10	0	
O. Bergin	,,	Ditto	Church-street	38	0	0	
W. Bradford	,,	Ditto and garden	Irishtown	8	0	0	
George Burchill	June, 1839	Ditto	Connaught-street	6	0	0	
George Binns	June, 1839	Ditto	Irishtown	12	0	0	
Charles Bianconi	March, 1840	Yard and stables	Church-street	10	0	0	
Owen Curley	April, 1837	Cabin and garden	Brideswell	5	0	0	
James Donoghue	June, 1834	House and garden	Irishtown	6	10	0	
P. Dowling	April, 1837	Ditto	Mardyke-street	8	0	0	
J. Devine	October, 1837	Ditto	Church-street	8	0	0	
A. Eason	January, 1836	Ditto	Irishtown	6	10	0	
Robert English	January, 1840	Ditto	Ditto	15	0	0	
Peter Fanerty	March, 1833	Cabin and land		6	10	0	
John Fay	October, 1837	House and yard	Queen-street	5	0	0	
Pat Fallon	October, 1838	Ditto and garden	Mardyke-street	8	0	0	
P. J. Fallon	,,	Stores	Chapel-lane	15	0	0	
Michael Fitzgerald	,,	House and yard	Church-street	12	0	0	
James Flinn	June, 1839	Ditto	Castle-street	30	0	0	
John Flinn	,,	Ditto	High-street	22	0	0	
Luke Fallon	March, 1840	Ditto	Church-street	8	0	0	
J. Fitzpatrick	,,	Ditto	Strand-street	6	0	0	
J. Geraghty	January, 1834	Ditto	Church-street	10	0	0	
M. Geoghegan	April, 1837	Ditto and garden	Irishtown	28	0	0	
Pat Gattey	,,	Ditto and yard	Wentworth-street	20	0	0	
J. Geoghegan	January, 1840	Cabin	Connaught-street	14	0	0	
John Galvin	June, 1839	House and yard	Main-street	12	0	0	
John Hughes	,,	House, &c.	High-street	10	0	0	
George Hetherington	March, 1840	House, garden, and stable.	Church-street	25	0	0	
John Johnston	December, 1837	Ditto	Irishtown	7	0	0	
R. M. Joyce	,,	House and yard	Castle-street	35	0	0	
Pat Keegan	October, 1836	Ditto, yard, and stable.	Bastion-street	6	0	0	
D. B. Kelly	April, 1837	Office	College-lane	10	0	0	
Bryan Kenny	,,	House, yard, and stable.	Connaught-street	10	10	0	
Laur. Kelly	October, 1838	House and garden	Mardyke-street	14	0	0	
Francis Longworth	June, 1839	Ditto	Bulger's Park	4	10	0	
Pat Lonergan	October, 1840	Ditto and yard	Main-street	35	0	0	
H. Murray	October, 1836	Cabin and garden	Irishtown and Ankersbower.	5	0	0	
D. Maher	,,	House and yard	Main-street	20	0	0	
G. Mullen	October, 1838	Store	Connaught-street	10	0	0	
John Morney	,,	Ditto and yard	Church-street	30	0	0	
John Morney	,,	House, yard, and store.	Ditto	20	0	0	
Pat Malone	January, 1840	House and yard.	Ditto	25	0	0	
Rev. H. Murray	June, 1839	House, land, and stabling.	Glebe	40	0	0	
M. M'Namara	,,	Cabin, land, &c.	Brideswell	22	0	0	
M. Moran	April, 1839	House, &c.	Church-street	6	0	0	
W. Payne	June, 1839	House and garden	Irishtown	5	0	0	
M. Ryan	April, 1838	Cabin and land	Brideswell	7	0	0	With 4A. 2R. of land.
S. Stretton	January, 1839	House, garden, &c.	Court Devenish-lane.	50	0	0	
Richard Sealy	October, 1840	Ditto and yard	Castle-street	18	0	0	
G. Tyrrell	June, 1837	Store	Connaught-street	20	0	0	
William Topley	January, 1840	House	Castle-street	12	0	0	
John Tipping	,,	Ditto	Barrack-street	20	0	0	
John Woods	June, 1839	Ditto and garden	Irishtown	6	0	0	
Luke Watson	June, 1837	Ditto and stable	Wentworth-street	16	0	0	

VALUATION of £10 COUNTY ELECTORS (registered 1832 to 1840), so far as ascertained.

COUNTY WESTMEATH. ATHLONE UNION.

Marked thus * registered in 1832, and not since re-registered.

Electoral Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter Registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
KILCEAGH.	James Clarin	April, 1838	Cabin and land	Ballinlassey	9 3 15	6 10 0	Valuation reduced on revision.
	Lawrence Gavin	,,	Ditto	Ditto	48 3 36	28 10 0	Ditto.
	Brien M'Guiness	June, 1839	Ditto	Cartrons	40 2 0	31 0 0	
	Abraham Smith	October, 1840	Ditto	Killageenahan	80 2 0	46 0 0	
	William M'Dermott	January, 1841	Ditto	Killogenahan	32 2 0	18 10 0	
	Denis Delany	October, 1837	Ditto	Scroghill	53 0 0	10 0 0	
	Robert Graham	October, 1835	Ditto	Knockinea	23 3 0	11 10 0	
	John Graham	,,	Ditto	Ditto	22 3 0	11 10 0	
	Alexander Healy	,,	Ditto	Ditto	22 3 0	11 10 0	
	Thomas Smith	March, 1835	Ditto	Ditto	34 3 0	17 0 0	
MOATE.	Denis Fitzgerald	June, 1839	House and garden	Moate	. .	11 0 0	
	Samuel Woods	October, 1836	Ditto	Ditto	. .	5 0 0	
	*Thomas Gill	October, 1832	Ditto	Ditto	. .	16 0 0	
	*Robert Smith	November, 1832	Cabin	Ditto	. .	5 0 0	
	Bernard Gill	June, 1837	Land	Ditto	4 0 23	8 0 0	
	John Moran	June, 1838	House and yard	Ditto	1 2 19	22 0 0	
	Thomas M'Guiness	March, 1840	Cabin and garden	Ditto	. .	16 0 0	
	George Dixon	December, 1837	Cabin and land	Knockdomnie	34 0 2	44 0 0	
	*Anthony Mathews	November, 1832	Ditto	Ditto	34 0 2	40 0 0	
	*Edward Fallon	October, 1832	Ditto	Curry	7 0 7	3 0 0	
	*James Langan	,,	Ditto	Curries	79 0 14	54 0 0	
	*William Mara	,,	Ditto	Ballinakill	10 2 0	8 5 0	
	*William Wilson	,,	Land	Ballinagarbry	11 1 0	7 10 0	
	Samuel Low	October, 1837	Cabin and land	Ballinamuddagh	18 3 24	17 0 0	
	John Low	,,	Ditto	Ditto	42 0 0	36 0 0	
	James Low	,,	Ditto	Ditto	18 2 19	12 0 0	
	Michael Hinds	January, 1840	Ditto	Surock	45 1 16	33 0 0	
	*Thomas Elford	October, 1832	Ditto	Clonthread	29 0 24	20 0 0	
	*Martin Peate	,,	Ditto	Cooleen	4 3 17	3 0 0	
	Edward Gaynor	March, 1840	Ditto	Aughafan	75 3 0	75 0 0	
	John Downes	January, 1840	Ditto	Kilcatherine	49 3 0	36 0 0	
	Benjamin Greene	,,	Ditto	Ditto	49 3 0	40 0 0	
	JohnFox	,,	Ditto	Ballagh	66 3 27	70 0 0	
KILCUMREAGH.	Martin Lynagh	March, 1833	Ditto	Larra	20 0 0	16 0 0	
	Thomas Moran	,,	Farmhouse & land	Ditto	21 2 0	10 0 0	
	Patrick Whelan	,,	Cabin and land	Ditto	13 1 0	10 0 0	
	Thomas Coghlan	June, 1839	Ditto	Ditto	26 0 0	25 0 0	
	*John Dooley	October, 1832	Ditto	Ditto	20 1 0	16 0 0	
	*Thomas Finn	,,	Ditto	Ditto	0 2 0	1 0 0	
	*Daniel Bryan	,,	Ditto	Curragh	24 1 0	19 10 0	
	*Laurence Kelly	,,	Ditto	Ditto	48 3 0	39 0 0	
					14 0 34	12 0 0	
BALLYMORE.	*Pat. Taffy	,,	Ditto	Cloncullen			
	Pat. Clarke	March, 1840	Ditto	Calliagstown	26 0 8	16 0 0	
	Thomas Roarke	June, 1839	Ditto	Collierstown	32 2 0	22 10 0	
	Edward Rorke	March, 1840	Ditto	Ditto	45 1 16	36 0 0	
	*Pat. Kelly	October, 1832	Ditto	Toreveagh	38 1 38	31 0 0	
	Pat. Rourke	June, 1839	Ditto	Ballincurra	84 0 11	60 0 0	
	John Rourke	,,	Ditto	Ditto	74 0 10	46 0 0	
	John Rourke, jun.	,,	Ditto	Ditto	74 0 10	46 0 0	
	Thomas Hinds	March, 1840	Ditto	Moyvoughley	686 1 0	610 10 0	
	William Keegan	January, 1840	Ditto	Ditto	21 0 8	18 0 0	
	*Rev. Owen Coffy	October, 1832	Ditto	Ballymore	16 2 0	39 0 0	
	*John Kelly	,,	Ditto	Mullymehan	25 3 26	22 10 0	
	*Matthew Mallin	,,	Ditto	Ditto	31 1 23	28 0 0	
	Thomas Austin	January, 1840	Ditto	Ditto	26 0 32	22 10 0	
	Pat. Smith	February, 1840	Ditto	Ditto	29 0 34	27 10 0	
	Thomas Scully	March, 1840	Ditto	Ballinlug	25 3 26	17 0 0	
	John Scully	,,	Ditto	Ditto	26 2 35	23 0 0	
	*John Cunningham	October, 1832	Ditto	Newtown	154 0 25	155 0 0	
	Thomas Kelly	October, 1837	Ditto	Ditto	144 1 30	145 0 0	
	Peter Hoare	March, 1840	Ditto	Snimngortha	44 2 0	37 10 0	
	*John Higgins	October, 1832	Ditto	Ditto	0 3 9	1 0 0	
	*Anthony Ennis	,,	Land	Newtown	131 3 10	120 0 0	
DRUMRANEY.	*Rev. James Fagan	,,	House and lands	Drumreany	97 0 0	90 0 0	
	*Pat. Ganley	November, 1832	Ditto	Ditto	13 2 0	12 0 0	
	*Michael Keegan	,,	Ditto	Ditto	18 1 0	13 0 0	
	*Thomas Magiff	,,	Ditto	Ditto	15 1 0	14 0 0	
	*Pat. Downes	October, 1832	Ditto	Ditto	14 0 0	9 10 0	
	*John Lennon	,,	Ditto	Ditto	11 1 0	6 0 0	
	Thomas Moran	March, 1840	Ditto	Streamstown	. .	15 0 0	
	Richard Allen	,,	Ditto	Ballysallagh	17 3 0	11 0 0	
	William Martin	,,	Ditto	Ditto	36 3 0	24 10 0	
	*James Smith	November, 1832	Ditto	Ditto	17 3 0	11 0 0	
	*Edward Nugent	,,	Ditto	Ardnagreth	168 2 0	100 0 0	
	Joseph Russell	April, 1838	Ditto	Lissanode	325 0 0	280 0 0	
NOUGHAVAL.	*Thomas Cunningham	October, 1832	Cabin, land, &c.	Balnalone	48 3 0	64 0 0	
	William M'Daniel	March, 1840	Ditto	Carrick	48 3 5	40 0 0	
	James M'Daniel	,,	Ditto	Ditto	12 1 5	10 0 0	
	ThomasRush	,,	Ditto	Ditto	44 3 5	35 0 0	
	*Edward Rush	October, 1832	Ditto	Ditto	2 2 0	2 0 0	
	William Nolan	March, 1840	Ditto	Counorstown	29 2 0	20 0 0	
	James Shanley	January, 1840	Ditto	Kippeens	101 0 0	90 0 0	
	William Shanley	June, 1839	Ditto	Braccas	98 0 0	90 0 0	

Valuation of £10 County Electors (registered 1832 to 1840),—*concluded.*

COUNTY WESTMEATH. ATHLONE UNION.

Marked thus * registered in 1832, and not since re-registered.

Electoral Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate-Book.	Situation of Property in respect of which Voter Registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Observations.
					A. R. P.	£. s. d.	
BUNOWN.	John Elliott, sen.	April, 1839	Cabin and land	Tonagh	72 3 0	58 0 0	
	John Elliott, jun.	,,	Ditto	Ditto	48 3 0	39 0 0	
	Pat. Elliott	,,	Ditto	Ditto	22 3 0	17 10 0	
	*John Roseman	October, 1832	Ditto	Ditto	78 0 0	63 0 0	
	John Fagan	October, 1839	Ditto	Killenmore	24 2 0	20 5 0	
	George Walker	March, 1834	House and garden	Glasson	4 1 13	20 0 0	
	Daniel Salmon	January, 1841	Cabin and land	Kilkenny, West	20 0 0	12 0 0	
	John Mulvihill	October, 1839	Ditto	Ditto	11 3 0	7 0 0	
	William Ganley	October, 1838	Ditto	Ditto	25 3 0	13 0 0	
	Martin Bryan	January, 1841	Ditto	Ditto	14 1 0	7 0 0	
	Michael Connaghton	January, 1839	House, offices, and land.	Rath	39 1 0	21 0 0	
	Thomas Hannify	January, 1841	Cabin and land	Ditto	13 0 0	8 0 0	
	David Murphy	January, 1839	Ditto	Ditto	22 3 0	14 0 0	
	Michael Ganley	October, 1838	Ditto	Tubbernagoge	13 2 2	9 0 0	
	William Garty	January, 1841	Ditto	Ditto	13 4 4	9 0 0	
	John Kearney	April, 1838	House and ground	Tubberclair	30 0 0	40 0 0	
KILKENNY WEST.	*Humphrey Plant	November, 1832	House and land	Kilfaughny	32 1 23	20 0 0	
	*William Plant	,,	Ditto	Ditto	64 3 6	40 0 0	
BALLYLOUGHLOE.	Gerald Dillon	March, 1840	Ditto	Cooloock	260 2 20	126 0 0	
	*John Smyth	October, 1832	Cabin and land	Creeve	24 1 0	21 0 0	
	*Gustavus Smyth	November, 1832	Ditto	Ditto	32 2 0	26 0 0	
	Daniel Grennan	March, 1840	Ditto	Cappabrack	34 1 0	30 0 0	
	Pat. Hynds	,,	Ditto	Tullywood	86 2 0	50 0 0	
	John Hynds	,,	Ditto	Ditto	86 2 0	50 0 0	
	Christopher Moran	January, 1840	Ditto	Tullibane	11 2 0	8 0 0	
	Christopher Malone	October, 1839	Land and stables	Twyford	1 0 0	1 0 0	Also landlord of two cabins, 10*s.* each. This appears to have been reduced, on revision from £10.
	James Killian	October, 1836	Cabin and land	Rathduff	34 0 0	29 0 0	
	Robert Mathews	January, 1840	House and land	Creevebeg	104 1 0	67 10 0	
	John Greene	April, 1836	Cabin and land	Ditto	29 2 0	16 10 0	

VALUATION of BOROUGH ELECTORS (registered 1832 to 1840), so far as ascertained.

COUNTY ROSCOMMON. ATHLONE UNION.

ATHLONE.	*Laurence Gaffy	October, 1832	Ditto	Clonown	35 0 0	25 0 0	
	*James Henry	November, 1832	Ditto	Ditto	10 0 0	6 0 0	
KILTOOM.	Eleazor J. Sterne	March, 1836	Ditto	Mullogh	40 3 29	20 0 0	
TISRARA	*Francis Madden	October, 1832	Land	Funshenagh	133 2 0	80 0 0	
	John Gannon	June, 1835	Cabin and land	Carrickbeg	32 0 4	18 0 0	
	Thomas Killion	March, 1834	Ditto	Killowinny	50 0 0	29 0 0	
TAGHBOY.	*Hugh Connolly	November, 1832	Ditto	Ballyforan	2 0 0	1 10 0	

RENT and VALUATION of OCCUPIERS in ATHLONE UNION.

Number.	Name of Occupier.	Extent in Irish or Conyngham Measure.	Extent in Statute Measure.	Net Annual Value as in Rate Book.	Rent.	Observations.
		A. R. P.	A. R. P.	£. s. d.	£. s. d.	
1	John Naughton	18 2 3	26 3 14	10 0 0	12 2 0	Under the Court of Chancery.
2	Michael Donnelly	12 0 0	19 0 0	10 0 0	11 2 5	
3	J. and W. Donnelly	17 3 0	28 0 39	13 0 0	15 12 11	
4	James Martin	16 3 0	26 0 0	10 0 0	14 8 11	
5	Pat Martin	39 0 9	63 0 0	20 0 0	21 1 0	
6	M. Coffey	16 2 29	27 0 16	7 0 0	12 5 5½	
7	P. Coffey	7 1 24	11 1 0	3 10 0	5 11 1	
8	J. Coffey	7 1 24	11 1 0	3 10 0	4 3 11	
9	T. Kenny	7 1 24	11 1 0	3 10 0	4 3 11	
10	P. Cunningham	16 2 0	27 0 0	10 0 0	13 16 4½	
11	Luke Cunningham	16 2 0	27 0 0	8 10 0	13 16 4½	
12	James Cunningham	8 1 0	13 2 0	5 0 0	6 18 2½	
13	M. Cunningham	8 1 0	13 1 25	5 0 0	6 18 2½	
14	Pat Brenan	9 2 3½	15 0 23	5 0 0	7 10 0	
15	P. Mulhera	19 0 0	32 1 0	12 0 0	16 0 0	
16	H Carroll	12 3 0	19 3 0	8 0 0	8 15 8½	
17	Martin Kelly	5 0 0	8 0 0	4 10 0	3 19 5½	
18	John Cunningham	8 1 0	13 2 0	5 0 0	6 18 2½	
19	John Tincellent	53 1 10	113 2 0	30 0 0	50 4 0	
		300 1 6	506 3 37	173 10 0	235 8 2	

LOUGHREA UNION.

APPENDIX.

Loughrea.

Extracts from the Minute Book of the Board of Guardians.

Extracts from Minute-book.

11th October, 1839, present, 19 Guardians.

Resolved—That it is the opinion of this Board, that there is no existing valuation which can be made available and sufficient for the purpose of estimating the net annual value of the rateable property within the Union, and that a fresh valuation will be required; but, that existing surveys may, with due revision and correction, to a certain extent be sufficient for ascertaining the acreable quantity of the Union.

No previous valuation available.

Surveys partially available.

Resolved—That a competent person or persons be appointed to value the whole of the rateable property throughout the Union, and revise and correct existing surveys when necessary; and that the clerk be directed to insert an advertisement in the Dublin Evening Post, calling on competent valuators for tenders.

Resolved—That the following members of the Board be appointed a standing Committee, for assisting in the valuation of the rateable property of the Union, three to form a quorum, viz., one ex-officio, and five elected Guardians. That the Committee be open to all members of the Board who may think proper to attend, to assist the Committee, but not to vote; and that one Guardian of every Electoral Division under the process of valuation, to be chosen by and from amongst the Guardians residing within such Electoral Division, be added to such Committee during the valuation of such Electoral Division, to give information, and assist in the valuation.

A Valuation Committee of six appointed.

An open Committee.

One Guardian of each division under revision, to belong to the Committee, during such revision.

Resolved—That the Committee shall meet so soon as a valuator is appointed, in Loughrea, on the first and third Thursdays, at one o'clock, in every month, at which meeting the valuator shall attend and produce his book; and that at the conclusion of the valuation of each Electoral Division, a special report be made thereon to the General Board for their sanction and approval, according to the 13th clause of the 2nd section of the order of the Commissioners for regulating the proceedings of the Board of Guardians.

Meetings of Committee.

Committee to Report on each Electoral Division.

31st October, 1839, present 21 Guardians.

Resolved—That a sum not exceeding £200, be allowed for the valuation of all rateable property in the Union of Loughrea, including all charges. The valuator to have all necessary surveys made, and to attend all appeals which may be made hereafter, and to defend the same, without cost to the Union; and to have the valuation completed on or before the 1st August, 1840; to bind himself, and two sureties in the sum of £200 for the due fulfilment, within the time specified, of the valuation.

Remuneration to Valuator.

Terms of Contract.

Proposals from five valuators having been read, the candidates were called in, and the above resolution read to them; whereupon John Blake, Esq., was appointed valuator of the Union.

Mr. Blake appointed Valuator.

26th December, 1839, present, 13 Guardians.

A letter from Mr. Blake, dated 17th December, 1839, having been read, whereby he resigned the office of valuator, in consequence of the remuneration being insufficient.

Mr. Blake resigns.

Resolved—That an advertisement should be inserted in the Dublin Evening Post, for tenders from valuators.

Advertisement for tenders.

Notice was given of a motion to rescind the resolution fiixing the remuneration to the valuator at £200.

30th January, 1840, present 17 Guardians.

Resolved—That the resolution of 31st October, 1839, be rescinded, so far as the sum of £200 is mentioned, so that the sum to be paid for the valuation may be left open to be fixed by the Board this day.

Amount of remuneration to Valuator to be reconsidered.

Tenders were read from—

Tenders read.

Messrs. C. Cooper, and R. B. Philips.	£250.
Mr. Connor Pelly.	£200.

Mr Philips's name having been withdrawn,

Resolved—That Charles S. Cooper, Esq., be appointed valuator; to be allowed the sum of £250 for the valuation of all rateable property within the Union; to have all necessary surveys made; to attend all appeals which may be lodged against the rate, and to sustain his valuation at his own expense; to attend the fortnightly meetings of the Valuation Committee; to have the valuation completed on or before 31st December, 1840; and finally, to bind himself, and two sureties, in the sum of £200, for the fulfilment of the foregoing conditions.

Mr. Cooper elected Valuator.

Conditions of Contract.

16th April, 1840, present, 11 Guardians.

Resolved—That Mr. Cooper having submitted to us a portion of his valuation of the Electoral Division of Loughrea, we are of opinion that, generally speaking, he is proceeding with the valuation on a fair and equitable scale.

Valuation generally on a fair scale.

30th September, 1840, present, 6 Guardians.

Resolved—That we bear most willing testimony to the efficient and correct manner in which our valuator, C. S. Cooper, Esq., has proceeded with the valuation of the Loughrea Union, and the general satisfaction which he has given to all parties interested in the same.

Approval of Valuator's proceedings.

APPENDIX.

Loughrea,

Evidence.

Evidence. Mr. Cooper, Valuator.

Mr. CHARLES COOPER, Valuator of the Union, *examined.*

Has completed the valuation of the Loughrea Union, with the exception of the Electoral Divisions of Dooniry, Tyna, Portumna, Ballynakill, and Killeenadema, which will not be finished for some weeks.

Refers to his evidence in Ballinasloe Union.

Was also valuator of Ballinasloe Union, and for the principles upon which his valuation here was conducted, refers to his evidence given with respect to that Union.

He adopted the same method of ascertaining the names of occupiers, and acreable extent of tenements, with, however, the assistance of unfinished proofs of the Ordnance Survey, from which he took the contents of town-lands.

The valuation was made on a calculation of the acreable value.

Had no partner.

Had no partner in this valuation; visited each tenement himself.

Sought access to surveys and other documents, in the possession of landowners, and checked them by the Ordnance Survey. Believes that the acreable contents set down in the rate-books are accurate.

Extent of tenements. Nature of tenures.

With respect to the extent of tenements, and nature of tenures, he refers to his evidence on the Ballinasloe Union (*see* Ballinasloe Union, Appendix.)

Did not refer to registry.

Did not in any case take into consideration the fact of the occupier being a registered elector.

Principal towns in Union.

The principal towns in the Union are Loughrea, Portumna, and Athenry.

The Guardians have generally expressed themselves satisfied with the valuation.

Mr. Walsh, Assistant Valuator.

Mr. MICHAEL WALSH, Assistant Valuator, *examined.*

Was assistant to Mr. Cooper, in the valuation of five Electoral Divisions in the Loughrea Union.

Had no experience in valuing land.

Never had any previous experience in valuing land; but from his knowledge of this part of the country, and of agricultural affairs in general, thinks he could form a pretty accurate estimate of its value; was furnished with maps, defining the boundaries of the different town-lands.

Furnished with boundaries of town-lands.

Valued each holding separately.

Valued all the tenements previously to Mr. Cooper going on the ground.

Visited and valued each holding separately; returned his field-books to Mr. Cooper, who then accompanied witness to every tenement he had valued, with the exception of those in the Electoral Division of Killeenadeema, the valuation of which is not completed.

His valuation in the majority of cases was adopted by Mr. Cooper as correct.

Divided lands into several qualities.

Divided the land into several qualities, and valued the different qualities, according to the fair letting value; what he considered the fair letting value of similar lands in the neighbourhood.

Ascertained rent. Valuation lower than rent.

In most instances ascertained the rent from the tenants themselves.

In the greater number of instances, thinks the valuation is lower than the actual rent; cannot say how much lower.

With respect to a few recent lettings, the valuation is rather higher.

Test of value.

Adopted, as the test of value, the fair reasonable rent which a solvent tenant could pay out of the land.

Solvent tenant.

By a solvent tenant, means one who could pay his rent punctually, and support his family comfortably off the land, according to his condition in life.

Valued small farms on a higher scale, by the acre, than large ones.

Houses.

Did not value the houses separately, except when he found them of a description superior to the common run of farm-houses.

Demesnes.

Valued demesnes according to the quality of the soil.

Woodlands.

Valued wood-lands merely as so much land, without reference to the timber on them.

Local advantages considered.

Always took into account any local advantages, such as good roads, proximity to market, facility of obtaining manure, &c.

Houses in towns.

Valued houses in towns according to the state of repair they were in, the part of the town in which they were situated, and convenience, &c.

Basis of valuation.

Adopted, as a basis of valuation, the average rate at which houses were let, and valued all houses of a similar description at the same rate; considers his valuation to be uniform.

Thomas Birmingham, Esq.

THOMAS BIRMINGHAM, ESQ., of Carramana, *examined.*

Is well acquainted with the value of land in the Union of Loughrea.

Valuation is as high and in some instances higher than actual value

Considers that the valuation is as high, and in some instances higher than the rent at which a landlord, looking to his own interest, the comfort of his tenantry, and the permanent improvement and security of his property, would let his land.

Cannot say it is uniform.

From the cursory examination which he this day gave the books, and from his knowledge of the land in general, he is not prepared to state that the valuation is uniform.

Great number of small farms.

Small farms prevail throughout the Union; a great number are under 5 acres; the small farms were leased principally by the operation of the forty-shilling franchise.

Landlords are pursuing the system of enlarging the farms.

It is his own aim, and he is sure that of all other gentlemen acting for the landlords, with a view to make a comfortable yeomanry, to consolidate the small farms, so as to leave no intermediate class between occupiers paying £10 rent, and labourers. This system is being extensively pursued; however, witness has always taken care, in those estates of which he has the management, that due regard should be had to the interests of those who are dispossessed, either by the landlord, or by the incoming tenant giving compensation.

CHARLES FARRELL, Esq., of Dalyston ex-officio Guardian of Loughrea Union, was present during the examination of Mr. Birmingham, and stated that he fully concurs in the opinion which that gentleman expressed.

Charles Farrell, Esq., ex-officio Guardian.

JAMES SMITH, ESQ., Elected Guardian for Loughrea Electoral Division, *examined*.

J. Smith, Esq., elected Guardian.

Was a member of the Valuation Committee, which he attended constantly, and took an active part in revising the valuation; has a general knowledge of the lands within this Union; was for many years an extensive land agent.

Land agent.

The valuation of each Electoral Division was read out by the Chairman, and any objection that was made, was taken into consideration, and the Guardian for that division was consulted on the subject.

Mode of revision.

The Committee in almost every instance coincided with the valuator.

The Committee were of opinion that the valuation, as far as it is completed, is reasonable in amount, and uniform. Was in many instances referred to the valuation of lands of equal quality, in different parts of the Union, and has found the valuation uniform.

Valuation, fair and uniform.

Is an extensive landholder.

Is generally acquainted with the actual rents paid by occupiers; the valuation is generally 1*s*. or 2*s*. per acre under the rents, that is, rents of holdings from year to year; means reasonable rents, not rack-rents; cannot say how much it is under the average actual rents.

Proportion of valuation to rent.

Divides holdings into three classes,—

1. Grazing Farms.
2. Tillage ditto.
3. Very small or cottier holdings.

Three classes of holdings.

First Class. Are numerous throughout the Union, average about 100 acres; not generally held on lease; there is much competition, which raises the rent beyond the reasonable value.

Grazing farms.

Some few landlords do not exact as high rents as they might obtain; the valuation is about 23*s*. per acre on a farm the fair letting value of which would be 25*s*.

Is of opinion that the summer grazing should pay the *rent*, and the winter grazing pay interest on capital, taxes, &c., and remuneration of the tenant. The summer is to the winter grazing as about two to one; unless the summer grazing pays the rent, the farm is considered dear.

Second Class or Tillage Farms. Extent from 12 to 15 acres. This class is farmed in a very indifferent manner, generally let on lease, with a view to the Parliamentary franchise; the £10 electors are generally from this class; the rents in this case are not so much influenced by competition as in class No. 1, as the landlords, in most cases, wish the tenants to be electors. In this class the valuation is also below the letting value, in the same proportion as stated in class No. 1.

Tillage farms.

Extent, &c.

Third Class or Cottiers. The rent of this class is high, and generally paid in labour; it is a rack-rent; calls those holdings "cottier holdings," which are valued by Mr. Cooper from 30*s*. to £3 or £4 a year. Mr. Cooper values the houses; they are valued under the actual rents, but at or nearly at the reasonable value.

Cottier tenements.

Believes the valuator ascertained the actual rents, as he always referred to them when before the Valuation Committee, but he did not profess to be solely guided by them.

In the Valuation Committee there was a tendency to a moderate valuation, certainly not to a high one; to something under the actual value.

Tendency to a moderate valuation.

Considers one-third of the produce of a tillage farm a fair rent for the landlord, one-third for the tenant's remuneration, and one-third for the outlay. But much depends on the management of a farm.

The principal landed proprietors in the Union, are,—

Marquis of Clanricarde, James Daly, Esq. Sir John Burke, Bart.	Tenant's tenure generally leasehold.
Dudley Persse, Esq.	Some leasehold.

Thinks that there is less indisposition to grant leases of large farms now than formerly, but many persons have an objection to make leases of small holdings.

Objection to granting leases of small holdings.

There is, and has been for some years, a desire to consolidate small holdings, and to create a class of tenements ranging from 10 to 15 acres, except when the cottiers are required as labourers.

Enlarging farms.

The constituency since the year 1832 has considerably diminished, and is likely still farther to diminish.

Constituency diminished.

Rent and Valuation of £10 County Electors (registered 1832 to 1840), so far as ascertained.

County Galway. LOUGHREA UNION

Marked thus *, registered in 1832, and not since re-registered.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observations.
					A. R. P.	£. s. d.	£. s. d.	
Loughrea.	Armstrong, Guy	April 1840	Land	Fairfield	77 2 32	79 0 0	. .	
	Bermingham, Thos.	June 1840	House and land	Arradooma	13 1 27	8 13 0	. .	
	Donohoe, Ferdinand	April 1840	House and land	Cahermore	20 1 29	12 15 0	. .	
	Fahy, Thomas	June 1840	House, offices, yard, & garden.	Loughrea	. .	28 0 0	. .	
	Lyons, Charles	April 1840	House, offices, yard, & garden.	Loughrea	. .	35 0 0	. .	
	Lynch, John	Dec. 1840	House, offices, yard, & garden.	Loughrea	. .	12 0 0	. .	
	Nevin, Michael	April 1840	Land	Ballygasty	75 1 11	58 11 3	. .	
	Barret, Giles	June 1839	House and land	Cascarrig	66 1 26	62 0 0	. .	
	Cahillan, Martin	,,	Land	Lackafuma	67 1 13	43 15 0	. .	
	Cloran, Edward	Dec. 1839	House, offices, yard, & garden.	Loughrea	. .	15 0 0	. .	
	Dermody, William	June 1839	House, offices, yard, & garden.	Loughrea	. .	9 0 0	. .	
	Duane, Thomas	,,	House and land	Arduadooman	20 2 24	13 0 0	. .	
	Gore, Anthony	,,	House, offices, and yard.	Loughrea	. .	10 0 0	. .	
	Glennon, John	Dec. 1839	House, offices, yard, & garden.	Loughrea	. .	10 0 0	. .	
	Heavy, Michael	June 1839	House, offices, and yard.	Loughrea	. .	9 0 0	. .	
	Brodrick, Pat.	,,	House, offices, and yard.	Loughrea	. .	10 0 0	. .	
	Gibs, John	June 1840	House and yard	Loughrea	. .	5 10 0	. .	
	Cahillan, Martin	June 1839	House, offices, yard, & garden.	Loughrea	. .	8 0 0	. .	
	Hanlon, William	,,	House	Loughrea	. .	2 0 0	. .	Stated to be a la house, worth £10
	Lynch, Martin	Dec.	Land	Cahernamuck	113 1 22	84 0 0	. .	
	Madden, Patrick	June	Land	Cahernaman	19 1 2	13 14 0	. .	
	Madden, Dom.	,,	Land	Cahernaman	19 1 2	13 14 0	. .	
	Madden, John	,,	House, offices, yard, & garden.	Loughrea	. .	18 0 0	. .	
	Mahon, John	,,	House and plot.	Loughrea	. .	10 0 0	. .	
	Oliver, William	,,	House, offices, yard, & garden.	Loughrea	. .	6 0 0	. .	
	Quiron, Patrick	Dec. 1839	Land	Lackafinna	44 0 12	24 11 0	. .	
	Reddington, Peter	June 1839	Land	Cahermore	16 0 32	10 5 0	. .	
	Ryan, Thomas	,,	Land	Lackafinna	58 1 36	36 2 0	. .	
	Smyth, Samuel	Dec. 1839	House, offices, yard, & garden.	Loughrea	. .	13 0 0	. .	
	Donohoe, Peter	April 1840	House and land	Gurtienabohogy	27 3 31	18 0 0	. .	
	Persse, Richard	June 1839	House and land	Gurtienabohogy	53 3 31	44 19 5	. .	
	Tressy, Timothy	,,	Land	Cahertinn	34 0 2	22 1 0	. .	
	Barret, Andrew	Dec. 1839	Land	Raheen	32 3 8	22 5 0	. .	
	Murphy, Edward	,,	Land	Boherduff	35 2 22	22 0 0	. .	
	Mathews, William	,,	Land	Boherduff	34 3 11	21 10 0	. .	
	Cloran, John	Dec. 1838	House	Loughrea	. .	20 0 0	. .	
	Pendergast, James	,,	Land	Kinkella	32 1 23	18 0 0	. .	
	Shiel, John	,,	House	Loughrea	. .	10 0 0	. .	
	Connolly, Edmund	June 1837	Land	Rathready	41 0 39	26 16 0	. .	
	Duane, John	,,	Land	Rathready	33 0 31	21 10 0	. .	
	Fahy, Patrick	,,	Land	Rathready	32 3 13	20 5 0	. .	
	Glynn, Patrick	,,	Land	Rathready	35 2 12	22 0 0	. .	
	Gormally, Martin	June 1836	Land	Glanatallin	22 2 28	14 15 0	. .	
	Lawless, James	Dec. 1836	Land	Glanatallin	17 3 11	11 0 0	. .	
	Cahil, John	June 1835	House, office, and yard.	Loughrea	. .	8 0 0	. .	
	Gilhuly, James	,,	Land	Mount Pleasant	12 3 33	12 0 0	. .	
	Haverty, Denis	Dec. 1835	Land	Kinkella	32 1 23	17 0 0	. .	
	Macklin, Thomas	June 1835	Land	Caheronane	8 3 36	13 15 0	. .	
	Mulkern, Thomas	Dec. 1835	Land	Cahernaman	21 1 14	13 17 0	. .	
	Madden, James	,,	Land	Cahernaman	19 1 2	13 14 0	. .	
	Hardy, Francis	March 1834	Land	Raheen	37 1 1	18 10 0	. .	
	Taylor, Benjamin	,,	Land	Raheen	31 2 14	19 10 0	. .	
	O'Brien, Samuel	June 1833	House, offices, and garden.	Loughrea	. .	8 0 0	. .	
	Keary, Pat.	,,	Mill and land	Cahertinny	51 3 13	29 0 0	. .	
	*Coakly, John	October 1832	House and large garden.	Loughrea	. .	4 10 0	. .	
	*Lynch, James M.	,,	House	Loughrea	. .	8 0 0	. .	He is stated to have let part of his ho ing; value £18.
	*Mara, Michael	,,	House, office, small garden.	Loughrea	. .	16 0 0	. .	
	*Callinan, John	,,	Land	Boherduff	22 0 21	13 10 0	. .	
Kilconeran.	Kelly, William	June 1840	House and land	Bookeen	20 1 0	13 10 0	12 4 4	Rents calculated f the acreable rent, stated by the v ator's assistant f the field-books.
	Brodrick, Michael	,,	House and land	Raherneen	25 1 9	16 5 0	14 7 9	
	Burke, Edmund	,,	House and land	Cahernalee	22 2 28	14 0 0	. .	
	Dolan, Michael	,,	House and land	Bookeen	16 0 32	8 0 0	5 0 0	A good house, wit shop.
	Fallon, James	Dec. 1840	House and land	Carrareagh	8 0 16	5 0 0	5 5 0	
	Kelly, St. George	June 1840	House and land	Bookeen	18 2 21	12 10 0	11 10 0	
	Mullowny, Thomas	,,	House and land	Lacharhoo	27 2 6	17 0 0	17 17 0	
	Mullowny, Pat.	,,	House and land	Lacharhoo	28 1 16	17 10 0	18 10 6	
	Mullowny, Matthias	,,	House and land	Lacharhoo	39 2 30	24 10 0	25 14 6	
	Quinn, Peter	Dec. 1840	House and land	Raherneen	15 0 11	15 5 0	. .	Two holdings.
	Sheehan, Murty	June 1840	House and land	Cahernalee	27 2 6	17 0 0	19 11 0	
	Spelman, James	,,	House and land	Raherneen	15 1 22	10 0 0	8 15 0	

Rent and Valuation of £10 County Electors (registered 1832 to 1840,)—*continued.*

OUNTY GALWAY. LOUGHREA UNION.

Marked thus *, registered in 1832, and not since re-registered.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observations.
				A. R. P.	£. s. d.	£. s. d.	
Whealan, Thomas	June 1840	House and land	Carrareagh. .	15 1 22	9 10 0	9 19 6	
Burke, Thomas .	,,	House and land	Toolooban . .	22 2 28	10 10 0	8 8 0	
Kilcriest, James .	,,	House and land	Toolooban . .	22 1 4	13 15 0	12 13 3	In rate-book, Gilcriest.
Larken, Pat., jun.	,,	House and land	Toolooban . .	22 2 28	10 10 0	8 8 0	
Larken, Pat. . .	June 1840	House and land	Toolooban . .	21 0 9	13 0 0	11 19 5	
Scully, John . .	,,	House and land	Toolooban . .	21 3 19	13 10 0	12 3 0	
Brodrick, Connor.	Dec. 1839	House and land	Old Castle . .	16 0 32	10 10 0	6 0 0	
Dolan, Martin .	,,	House and land	Bookeen . .	18 2 21	11 15 0	8 12 6	
Gavin, Michael .	,,	House and land	Carrareagh .	35 0 27	21 15 0	22 16 9	
Ford, Andrew. .	June 1839	Land . . .	Toolooban . .	45 3 34	21 10 0	16 19 0	
Gilmore, Michael.	Dec. 1839	Land . . .	Toolooban . .	22 2 28	10 10 0	8 8 0	
*Dennis, John . .	Dec. 1832	House and land	Carraroe . .	155 2 0	108 0 0	. .	
*Kennedy, Michael	,,	Land . . .	Cahernalee . .	19 1 30	12 0 0	11 11 0	In rate-book, James.
*Garvey, Pat. . .	October 1832	Land . . .	Toolubane . .	21 3 19	13 10 0	12 8 7½	In rate-book, John.
*Meehan, Mal. .	,,	Land . . .	Toolubane . .	16 0 32	10 0 0	9 4 2	
Hennesy, Michael	April 1840	House, garden, &c.	Clarke's-lane .	0 1 8	16 0 0	12 0 0	
Whealan, John .	March 1834	House and yard	Corporation .	. .	8 0 0	. .	
*Barret, James .	October 1832	House and yard	Cross-street .	0 0 32	8 0 0	. .	
*Barret, Michael .	,,	House, offices, &c.	Cross-street .	0 2 1	23 0 0	6 0 0	
*Besby, Patrick .	,,	House and yard	Cross-street .	. .	3 0 0	. .	Pat. Besby is not subject to rent.
*Hynes, John . .	,,	House & garden	Chapel-street .	0 0 3	3 10 0	4 0 0	
Mitchell, Patrick .	April 1840	Land . . .	Banne . . .	45 1 17	22 10 0	25 2 9	
M'Dermott, Patrick	,,	Land . . .	Clough . . .	27 1 18	10 10 0	11 3 7	
Coen, Miles . .	January 1840	Land . . .	Clough . . .	13 0 22	5 10 0	5 8 0	
Coen, Denis . .	,,	Land . . .	Clough . . .	52 3 36	36 0 0	32 16 0	
Cloonan, James .	,,	Land . . .	Clough . . .	17 2 13	7 10 0	. .	
Fahy, Connor . .	,,	Land . . .	Clough . . .	35 0 27	22 15 0	. .	
Harney, Francis .	,,	Land . . .	Clough . . .	10 2 5	6 15 0	6 16 6	
Harney, Martin .	,,	Land . . .	Clough . . .	12 2 35	6 5 0	. .	
Cavanagh, Patrick	,,	Land . . .	Clough . . .	16 2 17	10 15 0	9 4 8	
Burke, Patrick, sen.	,,	Land . . .	Clonkeenbeg .	25 3 7	16 15 0	. .	
Burke, Thomas .	,,	Land . . .	Clonkeenbeg .	18 1 28	11 15 0	. .	
Coen, Patrick. .	,,	Land . . .	Clonkeenbeg .	27 2 22	18 0 0	. .	
Fahy, Michael .	,,	Land . . .	Clonkeenmore .	35 2 22	19 15 0	. .	
Hewes, Patrick .	,,	Land . . .	Gurtnahin . .	140 3 28	102 0 0	105 0 0	
Cavanagh, James.	,,	Land . . .	Gurtalonghane.	19 1 30	12 10 0	. .	
Commons, John .	January 1834	Land . . .	Shudane . .	14 2 12	9 10 0	. .	
Commons, Michael	,,	Land . . .	Shudane . .	12 3 33	8 10 0	. .	
Corbann, Peter .	,,	Land . . .	Shudane . .	30 3 4	15 5 0	. .	
Connelly, John .	,,	Land . . .	Shudane . .	16 0 32	9 10 0	. .	
Kelly, Thomas .	April 1834	Land . . .	Shudane . .	11 2 39	7 15 0	. .	
Cavanagh, Pat. .	April 1833	Land . . .	Clough . .	16 2 17	10 15 0	. .	
*Burke, Patrick, jun.	October 1832	Land . . .	Clonkeenbeg .	27 2 22	18 0 0	. .	
*Coen, Pat.. . .	,,	Land . . .	Clonkeenbeg .	27 2 2	18 0 0	. .	
*Glynn, Thomas .	Nov. 1832	Land . . .	Cadduagh . .	22 2 28	10 10 0	. .	
*Hardiman, Darby,	,,	Land . . .	Cadduagh . .	34 3 12	20 9 0	. .	
*Kirrane, Thomas .	,,	Land . . .	Ballyglass . .	16 3 16	8 10 0	. .	
*Monaghan, Mark	,,	Land . . .	Clonkeenmore .	20 3 1	11 10 0	. .	
*Monaghan, Michael	,,	Land . . .	Clonkeenmore .	25 0 17	14 0 0	. .	
*Monaghan, Thomas	,,	Land . . .	Clonkeenmore .	20 2 25	11 10 0	. .	
*Mulloy, James .	,,	Land . . .	Clough . . .	25 2 34	8 15 0	. .	
*Walsh, Michael .	,,	Land . . .	Ballyglass . .	52 2 23	34 0 0	. .	
Cunningham, T. .	April 1840	Land . . .	Brackloon . .	17 0 18	6 10 0	. .	
Scarry, James. .	,,	Land . . .	Brackloon . .	18 0 34	7 0 0	. .	
Monahan, Hugh .	June 1840	Land . . .	Brackloon. .	20 3 34	8 15 0	. .	
Crevan, Thomas .	April 1840	Land . . .	Clonshecahill .	24 1 26	12 5 0	. .	
Crevan, T., jun. .	,,	Land . . .	Clonshecahill .	24 1 26	12 5 0	. .	
Callanan, John .	,,	Land . . .	Clonshecahill .	25 3 26	14 0 0	. .	
Callanan, Thady .	June 1840	Land . . .	Clonshecahill .	25 3 26	14 0 0	. .	
Earls, James . .	April 1840	Land . . .	Clonshecahill .	24 1 26	12 5 0	. .	
Haverty, Lawrence	,,	Land . . .	Clonshecahill .	25 3 26	14 0 0	. .	
Ruane, Pat. . .	,,	Land . . .	Clonshecahill .	25 2 0	13 0 0	. .	
Skehill, T., jun. .	,,	Land . . .	Clonshecahill .	24 1 26	12 5 5	. .	
Skehill, Matthew.	June 1840	Land . . .	Clonshecahill .	28 2 10	13 0 0	. .	
Duffy, John . .	April 1840	Land . . .	Island Clock .	22 2 28	8 15 0	. .	
Duffy, James . .	,,	Land . . .	Knockroe . .	24 1 26	14 0 0	. .	
Dilleen, James .	,,	Land . . .	Knockroe . .	24 2 26	14 0 0	. .	
White, Pat., sen. .	,,	Land . . .	Knockroe . .	22 3 10	13 0 0	. .	
Mitchell, Edward	June 1840	Land . . .	Knockroe . .	18 1 0	10 10 0	. .	
Flanery, Owen .	April 1840	Land . . .	Attymon . .	25 3 28	14 0 0	. .	
O'Brien, John .	,,	Land . . .	Attymon . .	12 2 34	9 15 0	. .	Two holdings, £4 and £5. 15*s.*
Mitchell, John .	,,	Land . . .	Knockroe . .	18 0 35	10 10 0	. .	
Brodrick, William	Dec. 1839	Land . . .	Knockadalla .	29 3 29	15 5 0	. .	
Murphy, Lawrence	,,	Land . . .	Knockadolla .	22 2 28	8 15 0	. .	
Connor, Andrew .	,,	Land . . .	Attymon . .	17 1 26	10 15 0	. .	
Hynes, Thomas .	,,	Land . . .	Attymon . .	12 3 30	7 0 0	. .	
Kelly, John . .	,,	Land . . .	Attymon . .	21 0 0	11 10 0	. .	
Lyons, John . .	,,	House and land	Attymon . .	37 1 0	28 0 0	. .	
Cogovan, Pat. .	,,	Land . . .	Attymon . .	22 1 0	10 15 0	. .	
Mitchell, Michael	June 1833	Land . . .	Knockroe, East	17 3 10	11 0 0	. .	
*Haverty, Michael	Nov. 1832	Land . . .	Attymon . .	13 3 20	8 0 0	. .	
*White, Pat. John.	October 1832	Land . . .	Knockroe . .	13 0 6	8 0 0	. .	
Conner, Patrick .	June 1840	Land . . .	Knockatoher .	17 1 26	10 15 0	10 19 6	
Darmody, Peter .	,,	Land . . .	Brusk . . .	16 2 16	9 10 0	8 4 0	
Donohoe, Owen .	,,	Land . . .	Brusk . . .	24 2 32	14 0 0	12 19 0	
Fahy, John . .	,,	Land . . .	Brusk . . .	24 2 32	14 0 0	12 19 0	

Rent and Valuation of £10 County Electors (registered 1832 to 1840,)—*concluded.*

COUNTY GALWAY. LOUGHREA UNIO

Marked thus *, registered in 1832, and not since re-registered.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observations.
					A. R. P.	£. s. d.	£. s. d.	
KILTULA.	Ryan, John	June 1840	Land	Glanumultogue	23 1 38	13 0 0	..	
	Donelan, Patrick	October 1840	Land	Ballinnock and Ballinahown.	25 0 17	10 15 0	10 7 6	
	Sheredon, Michael	June 1840	Land	Ballinnock and Ballinahown.	25 0 17	10 15 0	10 7 6	
	Burke, Thomas	Dec. 1839	Land	Brusk	10 2 17	9 10 0	9 4 9	
	Burke, Francis	,,	House, mill, & land	Raford	28 1 0	34 0 0	..	
	Coffey, Owen	,,	Land	Knockatoher	25 3 0	16 0 0	17 12 0	
	Connaughton, W.	,,	Land	Knockatoher	9 2 35	5 0 0	4 16 0	Has more land in l limer.
	Conner, John	,,	Land	Knockatoher	17 3 0	10 15 0	10 19 6	
	Cahillan, William	,,	Land	Grayford	116 2 19	65 0 0	72 0 0	
	Flynn, Joseph	,,	Land	Grayford	22 2 28	14 0 0	4 11 0	A very old lease.
	Kelly, John, sen.	,,	Land	Killescale	22 2 28	12 5 0	11 18 0	
	Flanary, William	,,	Land	Campark	9 2 35	6 5 0	6 0 0	
	Lawless, Michael	,,	Land	Campark	11 1 14	7 5 0	7 0 0	
	Mitchell, Patrick	,,	Land	Campark	19 1 30	12 5 0	12 0 0	
	Mitchell, Michael	,,	Land	Knockatoher	18 0 0	11 0 0	..	
	Mannion, Thomas	,,	Land	Brusk & Greyford	45 1 36	26 15 0	12 19 3	
	Royan, Thomas	,,	Land	Auburn Vale	22 2 28	12 5 0	..	
	*Brodrick, Connor	October 1832	Land	Greyford	22 3 0	73 5 0	14 0 0	
	*Dermody, Patrick	,,	Land	Brusk and Ballanahown.	24 2 32	14 10 0	12 4 0	
	*Donnellon, Andrew	,,	Land	Ballinock and Ballynahown.	24 0 2	10 15 0	10 0 0	
	*Flannery, Michael	,,	Land	Campark	9 2 35	6 5 0	6 0 0	
	*Gilligan, Michael	,,	Land	Campark	19 1 30	12 10 0	12 0 0	
	*Lawless, John	,,	Land	Gortkhakeeran	11 1 14	5 5 0	4 16 3	
KILREEKIL.	Dooly, John	June 1839	Land	Bealgaria	34 3 12	18 5 0	16 15 0	
	Keating, Peter	Dec. 1839	Land	Bealgaria	34 1 38	20 0 0	18 6 7	
	Hynes, Terence	,,	Land	Bealgaria	17 0 2	9 0 0	8 3 7½	
	Fahy, John	June 1839	Land	Bealgaria	20 1 32	10 15 0	9 6 11	
	Heavy, John	Dec. 1838	Land	Bally Keeran	48 2 15	35 5 0	. .	
	*Burke, William	October 1832	Land	Carnane	48 2 15	47 10 0	. .	
	*Jackson, John	Nov. 1832	Land	Clonmeen	66 1 26	51 5 0	. .	
	*Trumple, Patrick	October 1832	House and land	Cloonmane	161 3 37	110 0 0	. .	
	*Lawless, Martin	,,	House and land	Bally Keerane	32 1 23	20 0 0	. .	
	*Ruane, Thomas	,,	House and land	Bally Keerane	102 0 8	74 0 0	. .	
KILMEEN.	Hardiman, John	Dec. 1840	Land	Carhoonshanbally.	44 1 0	28 15 0	22 1 0	
	Healy, Patrick	,,	Land	Castlenancy	28 1 15	18 10 0	15 17 0	
	Clarke, Michael	,,	Land	Castlenancy	28 1 15	18 10 0	15 17 0	
	Flynn, Andrew	June 1839	Land	Lissafooka	36 1 34	21 0 0	21 0 0	These rents are pai cording to a valu made by Mr. Coo valuator of the U
	Flynn, James	,,	Land	Lissafooka	36 1 33	21 0 0	21 0 0	
	Fynn, Michael	Dec. 1839	Land	Lissafooka	21 1 1	9 0 0	9 0 0	
	Kean, Thomas	,,	Land	Lissafooka	23 2 5	10 5 0	10 5 0	
	O'Loughlan, M.	,,	Land	Lissafooka	30 2 6	12 0 0	12 0 0	
	Robinson, Samuel	June 1839	Land	Shangarry	27 3 30	17 5 0	. .	
	Curley, John	Dec. 1839	Land	Carramore	16 0 32	9 0 0	7 10 0	
	Hannon, Patrick	June 1839	Land	Carramore	16 0 32	8 0 0	7 10 0	
	Hardiman, Peter	Dec. 1839	Land	Carramore	48 2 15	24 0 0	18 11 3	
	Barret, Michael	June 1837	Land	Castlenancy	29 0 0	18 0 0	16 4 0	
	Conners, James	,,	Land	Carhoonshanbally.	32 1 23	21 0 0	. .	
	Clarke, Charles	,,	Land	Castlenancy	110 1 10	75 0 0	61 4 0	
	Dolphin, Martin	,,	Land	Carshoonshanbally.	32 2 0	20 0 0	17 0 0	
	Monahan, William	,,	Land	Castlenancy	29 0 24	18 0 0	18 18 0	
	Sullivan, James	,,	Land	Castlenancy	29 0 24	19 0 0	18 18 0	
	Suttle, Lawrence	,,	Land	Carhoonshanbally.	62 2 0	38 0 0	34 14 8	
	Wallace, Michael	,,	Land	Castlenancy	29 0 25	18 0 0	16 4 0	
	Burke, William	Dec. 1836	Land	Shraduff	17 0 2	12 0 0	. .	
	Madden, William	March 1834	Land	Shangarry	13 0 10	8 0 0	7 4 0	
	Monahan, Denis	,,	Land	Shangarry	26 2 36	16 10 0	14 17 0	
	Taylor, Thomas	,,	Land	Shangarry	21 0 9	13 0 0	. .	
KILLCHREEST.	Dillon, Patrick	June 1840	House and land	Kilchreest	16 0 32	18 0 0	11 0 0	Has a good ho value £4.
	Granger, James	,,	Land	Ballycudda	16 0 32	7 0 0	6 9 3	
	*Cory, William	October 1832	Land	Ballycudda	10 3 30	3 7 0	3 18 0	
	*Deely, Martin	,,	Land	Ballycudda	3 2 13	2 1 0	1 18 7	
	*Hoad, Michael	,,	Land	Ballycudda	7 0 27	4 2 0	3 11 2	
	*Mahon, John	,,	Land	Ballycudda	7 0 27	4 2 0	3 11 2	
	*Taylor, Michael	,,	Land	Kilchreest	15 3 23	14 14 0	6 9 3	
CRAUGHWELL.	Cahill, Thomas	June 1840	Land	Rue	23 1 38	15 19 0	18 12 6	
	Kelly, Thomas	October 1840	Land	Rue	116 2 20	72 0 0	82 10 0	
	Lynsky, John	Dec. 1840	House and plot	Craughwell.	0 3 32	12 0 0	. .	
	Monahan, James.	,,	Land	Tampulmartynn	67 0 38	20 1 0	20 1 6	

SUMMARY of ACREAGE and VALUATION of £10 COUNTY ELECTORS, so far as ascertained.

LOUGHREA UNION.

Extent and Valuation of Tenements of Registered £10 Electors.								
Union.	Electoral Division.	Acreable Extent.			Net Annual Value.		
		A.	R.	P.	£.	s.	d.
Loughrea . .	Craughwell . . .	208	1	8	120	0	0
	Kilcheest	77	0	24	53	6	0
	Kilmeen	790	0	21	473	15	0
	Kilreekel	566	3	8	386	0	0
	Kiltulla	649	3	0	387	10	0
	Killimer Daly . .	663	1	14	352	15	0
	Cloonkeen . . .	876	2	4	525	14	0
	Athenry	1	0	4	61	10	0
	Kilconeeran . . .	742	0	39	460	15	0
	Loughrea . . .	1,285	2	7	1,170	17	8
		5,860	3	9	3,992	2	8

RENT and VALUATION of OCCUPIERS in LOUGHREA ELECTORAL DIVISION.

LOUGHREA UNION.

Number.	Name of Occupier.	Name of Landlord.	Extent in Irish or Conyngham Measure.			Extent in Statute Measure.			Net Annual Value, as in Rate-Book.			Rent.			Observations.
			A.	R.	P.	A.	R.	P.	£.	s.	d.	£.	s.	d.	
1	Mrs. O'Shaughnessy .	Messrs. Wilton & Irwin	81	0	0	136	3	19	99	6	0	112	3	8½	These are stated to be reasonable lettings. There are 4A. 3R. 10P. more in the valuation than in the rental. The rent averages 15*s.* 6*d.* per statute acre. The valuation 14*s.* 6*d.* per statute acre. There are other tenants upon the townland whose rents have not been ascertained.
2	Laurence Hawkins .	Ditto	7	2	20	12	0	23	9	8	0	10	13	7	
3	Martin Deely . . .	Ditto	15	1	0	24	1	7	18	15	0	21	3	2½	
4	Edward Morrissy . .	Ditto	98	0	30	158	2	39	114	8	0	117	16	4	
5	Denis Tierney . . .	Ditto	20	0	0	32	1	23	25	0	0	24	18	4	
6	Laurence Carty . .	Ditto	6	3	20	11	0	18	6	17	0	3	14	4	
7	Martin Carty . . .	Ditto	7	3	31	12	3	33	8	0	0	7	6	4	
		Total . .	236	3	21	388	2	2	281	14	0	296	15	10	

GORT UNION.

APPENDIX.

Gort.

Extracts from Minute Book of Board of Guardians.

October 10, 1839.

Extracts from Minute Book.

At a meeting of the Board of Guardians, present 17 guardians.

No previous valuation available.

Resolved,—That it is the opinion of this Board that there is no existing valuation which can be made available and sufficient for the purpose of estimating the net annual value of the rateable property within the Union, and that a fresh valuation will be required; but, that existing surveys may, with due revision and correction, to a certain extent, be sufficient for ascertaining the acreable quantity of the Union.

Existing surveys partially available.

Resolved,—That a competent person or persons be appointed to value the whole of the rateable property throughout the Union, and revise and correct existing surveys, when necessary; and that the clerk be directed to insert an advertisement in the *Connaught Journal*, calling on competent valuators for tenders for their services.

A Valuation Committee of six appointed.

Resolved,—That the following members of the Board be appointed a standing committee, for assisting in the valuation of the rateable property of the Union, three to form a quorum,—two ex-officio and four elected guardians.

An open Committee.

That the committee be open to all members of the Board who may think proper to attend, to assist the committee, but not to vote.

That one guardian of every electoral division under the process of valuation (to be chosen by, and from amongst the guardians residing within such electoral division) be added to such committee, during the valuation of such electoral division, to give information and assist in the valuation.

Valuator to attend meetings of the Committee.

Committee to report to the Board.

That the committee shall meet so soon as a valuator is appointed, in Gort, on the first Saturday in every month; at which meetings the valuator shall attend and produce his book; and that, at the conclusion of the valuation of each electoral division, a special report be made thereon by the committee to the General Board for their sanction and approval, according to the 13th clause of the 2d section of the order of the commissioners for regulating the proceedings of the Board of Guardians.

November 7, 1839.

Present 18 guardians.

Resolved,—That the chairman, vice-chairman, and deputy vice-chairman shall be members of all committees.

£120 to be allowed for the valuation.

Resolved,—That a sum, not exceeding 120*l.*, be allowed for the valuation of the Union of Gort, including all rateable property; the valuator to make, or cause to have made, all necessary surveys; to attend all appeals which may be made at the quarter sessions against the rate, at his own expense, and to have the whole completed on or before the 1st of July, 1840.

Tenders from four valuators having been opened, the candidates were called in, when two of them refused to accede to the above terms.

Mr. Robert Bell elected valuator.

Mr. Robert Bell was duly elected valuator, giving security, himself in a sum of 100*l.*, and two sureties in 50*l.* each, to complete the valuation, on the terms stated, for 120*l.*, on or before the 1st September, 1840.

February 8, 1840.

Present 7 guardians.

Resolved,—That the following report from the Valuation Committee be received, approved of, and entered on the minutes.

Valuation of Kilmacduagh satisfactory.

"The committee have agreed that the valuation of the electoral division of Kilmacduagh has been completed to their satisfaction, and beg leave to report the same to the Board of Guardians."

Two guardians were added to the valuation committee.

March 7, 1840.

Present 14 guardians.

The following report was presented from the valuation committee, and ordered to be inserted on the minutes.

Report upon the valuation of Beagh and Kiltarton E. D.

"The valuation committee have to report, that, having examined the valuation of the electoral divisions of Beagh and Kiltarton, as submitted to them by Mr. Robert Bell, the valuator, they are of opinion that the same has been made on a fair and just principle."

August 22, 1840.

Time for completing valuation extended.

Resolved,—That the time limited for the valuator to complete his valuation be extended to 1st December next.

Saturday, September 19, 1840.

The following report was presented from the Valuation Committee, and ordered to be inserted on the minutes.

August 22, 1840.

"The Valuation Committee have to report that having examined the valuation of the electoral divisions of Killeenavarra, Killeeneen, and Ardrahan, as submitted to them by Mr. Bell, the valuator, they are of opinion the same is on a fair and just principle."

Report from Valuation Committee.

December 5, 1840.

The following report was read from the Valuation Committee.

"The Valuation Committee have to report, that having examined the valuation of the electoral divisions of Kilthomas, Kilbeacanty, and Killeedy, as submitted to them by Mr. Bell, they are of opinion the same is made on a fair and just principle."

Resolved,—"That the valuation of the Union having been from time laid before us, as approved of by the Valuation Committee, we are of opinion that the same should now, in compliance with the 69th section of the Act for The more effectual Relief of the Destitute Poor, be exhibited for 21 days to the public generally."

Resolution that valuation should be exhibited.

At a meeting of the Board, held on the 9th day of January, 1841, pursuant to adjournment, for the purpose of endeavouring to reconcile any differences that may exist between the valuator and rate-payers, on the valuation of the Union.

Resolved,—"That having endeavoured as much as possible to reconcile the differences between the valuator and rate-payers, as submitted to us, and which we find are not maintainable, we consider the valuation correct, and leave those persons who think themselves aggrieved to the remedy which the law gives them, namely, an appeal against the rate."

Objections of rate-payers not maintainable.

January 30, 1841.

Mr. Bell, the valuator, having attended the Board, and stated a few alterations which he wishes to make in the valuation of the Union, as already submitted by him,

Mr. Bell desires to make some alterations.

Resolved,—"That Mr. Bell has stated to us sufficient reasons for the few alterations which he has submitted to us, and which he requires to make in the valuation."

Extract from Minute-Book of the Valuation Committee.

At a meeting of the Valuation Committee of the Gort Union, held on 4th April, 1840, Mr. Bell having attended and submitted to the committee his valuation of the electoral division of Kinvarra,

Resolved,—That Mr. Bell be requested to reconsider his valuation of such portions of land in the electoral division as may have attached to them the right of collecting sea-weed, and fishing, the committee being of opinion that such portions have been rather undervalued.

Rights of sea weed and fishing.

Evidence.

Evidence.

Mr. ROBERT BELL, Valuator of the Union, *examined*.

Mr. Bell, Valuator.

Was appointed valuator upon 7th November, 1839.

Has had considerable experience as a farmer in Roxburghshire, and also in England.

Has resided for some years in this country. From the experience he has had, considers himself a good judge of the value of land.

Was furnished with the tithe applotments; and those gentlemen whose estates had been surveyed supplied him with the contents of their tenants' holdings.

Used Tithe Applotment and Surveys to ascertain contents of holdings.

Had also the applotment of the county cess: this, however, was almost useless as to the number of acres, for it was founded on Strafford's survey, which is incorrect. Generally speaking, in each townland there are considerable portions which pay no county cess.

Applotment of county cess incorrect.

Visited each tenement and valued each person's holding separately, except in cases of joint tenancy, which are frequent in the mountain districts.

Visited tenements.

Ascertained the names of occupants by actual inquiry.

In estimating the value of land carefully examined its quality, calculated the amount of produce it was likely to yield, and the value thereof according to the medium price of agricultural produce.

Calculated amount of produce.

Generally made himself acquainted with the rent that was paid, but was not guided by it in making his valuation. Valued the land at the rent which he thought a solvent tenant could afford to give. A solvent tenant, according to his view, is a person who has sufficient capital to stock and cultivate his farm to the best advantage.

Test of value.

Solvent tenant, what.

Valued the land at what he considered a fair reasonable rent.

Thinks that the tenant would not be safe unless the produce of his farm bore to his rent the proportions of 5 to 2; in other words the rent should, at the utmost, not exceed two-fifths of the produce.

Proportion of rent to produce.

Thinks that a farmer should have as clear profit 15 per cent. on the capital he has expended.

Farmer's profit.

Made no difference in the case of tenements let upon lease.

Where there was a comfortable house on small farms valued them proportionably higher than large holdings.

The average of the valuation is considerably lower than the actual rent.

Valuation lower than rent.

The majority of holdings in the Union are small, ranging from 7 to 20 acres Irish.

Only in a few instances was the valuation higher than the rent: they were cases of old leases.

Valued houses and lands together in the rural districts.

In valuing houses in the towns, took into consideration the actual state of repair they were in, the accommodation they contained, and the business carried on in them.

Houses in towns.

Valued private honses by the average rate of letting of houses of a similar description.

APPENDIX.

Gort.

In valuing gentlemen's demesnes and plantings, valued as for so much land according to the quality, added the value of the house, and from the gross value ascertained the acreable value of the whole.

Demesnes.

Was not in any manner influenced by the fact of the holder of a tenement being a registered elector.

Fact of registry not taken into account.

The prevailing tenure in the Union is from year to year.

Tenure.

There is very great competition for land, which has raised the market price considerably higher than a solvent tenant could pay.

Great competition.

There is a good deal of sub-letting.

Sub-letting.

Under tenants pay the very utmost the land is worth, and live in a most wretched state. Their principal, witness may say their only, food is potatoes, often without milk.

Wretched state of undertenants.

There are great numbers of this class who do not pay over 5*l.* a year rent.

The average rate of county cess in the Galway portion of the Union is about 2*s.* 9*d.* per acre. The average of tithe is about 1*s.* per acre. In the Clare portion the county cess is very high, averaging about 4*s.* per acre.

County Cess.

Tithe.

Knows some instances in which the county taxes are higher than the rent: they occur in the electoral division of Kilkeady.

Believes the valuation to be uniform.

Was in the habit of submitting the valuation of each electoral division as it was finished, to the Committee for their inspection and consideration, and there are very few instances in the entire valuation in which the slightest alteration has been made.

Mode of revision.

Many large tracts of land are held in common, and are valued in bulk, as it was impossible to ascertain how much belonged to each occupier.

J. Lahiff, Esq., elected Guardian.

J. LAHIFF, Esq., elected Guardian for Ardrahan electoral division, *examined.*

Is possessed of considerable landed property within the Union, and is an extensive landholder, but formerly was occupier of more land than at present.

Was a member of the Valuation Committee. Was a constant attendant upon that Committee.

Is of opinion that the valuation is, in general, just and uniform, except that the small tenements are valued somewhat higher than large holdings. The small tenements let at a higher rent in proportion than large.

Small tenements valued on a higher scale than large.

The valuation is considerably below the average of the actual rents. It bears the same proportion to the average of the actual rents as 1*l.* bears to 25*s.*, or nearly so. Lands in this Union are, in most cases, set fully up to their value.

Valuation is 20 per cent. under actual rent.

There are not many large farms in the Union. The generality of tenements are small.

Size of farms.

Land lets from 1*l.* 1*s.* to 26*s.* or 27*s.* per Irish acre. The town-parks let higher; they let at about 3*l.* per acre. The valuation of town-parks is about 50*s.* per acre.

Rent of land.

Valuation compared with rent.

Knows land of which the rent is 12*s.* per acre; it is valued at 10*s.* It is light, rocky, pasture land.

There is great competition for land. Knows cases where his own tenants not having leases have sold their tenements of five or six acres for 20*l.*

Great competition for land.

Very few occupiers who pay under 10*l.* rent have leases, except in the case of town-parks. The tenures within the Union are not generally on lease. There is less desire at present amongst landlords to create a political interest than formerly. There is, in his opinion, an indisposition to grant leases.

Few leases of small tenements.

James Daly, Esq., ex-officio Guardian.

JAMES DALY, Esq., ex-officio Guardian, *examined.*

Considers the valuation made by Mr. Bell to be in general reasonable and uniform. It is much below the actual rents, but he cannot state how much.

Valuation uniform.

Much below actual rents.

Is of opinion that the valuation is somewhat under what would be a fair and reasonable rent: means such a rent as a solvent tenant making a provident arrangement could pay for the land.

Under reasonable rent.

There is much subletting of land in the Union.

Sub-letting.

There is so much competition for farms that the rents of lands are raised above the real value.

Competition for land.

Thinks there is a greater indisposition to grant leases than formerly.

Indisposition to grant leases.

There are very few registered 10*l.* electors within the Union.

J. Rosengrave, Esq., elected Guardian.

JEREMIAH ROSENGRAVE, Esq., elected Guardian for Kilmacduagh electoral division, *examined.*

Has not heard any complaints of the valuation from the occupiers. Thinks that they are satisfied with it. The landlords are mostly guardians, and they have confirmed the valuation. The occupiers generally express a wish that the valuation should be adopted by landlords as the rent to be charged for tenements. The valuator was well acquainted with the rents and value of lands in the Union.

Valuation satisfactory.

Witness is also well acquainted with the usual rents and value of lands, more especially in his own electoral division. He holds between 400 and 500 acres in his own demesne.

Is of opinion that the valuation is generally uniform throughout the Union, and is fair and reasonable. Knows land which witness was about to purchase: witness, for the purpose of his purchase, valued it at 16*s.* per acre; Mr. Bell's valuation is 17*s.* per acre. Knows land which a friend was about to purchase. Witness was asked to value it, and valued it at 25*s.* per acre: it is valued by Mr. Bell, partly at 24*s.*, partly at 27*s.*, but the average is 25*s.* Witness has made many similar comparisons between the valuation and the reasonable value. From

Valuation is uniform and reasonable.

those comparisons, and from his knowledge of the value of land, is of opinion that the valuation is a very fair valuation, and about the reasonable rent which a solvent tenant could afford to pay.

Thinks that the valuation is much below the actual rents, in many cases 25 per cent. below the rents. There is a great deal of subletting and great competition for land, by which means rents are raised much above the fair value of the tenements. Knows that land worth 20*s.* per acre very often pays 30*s.* rent, and land worth 15*s.* pays 20*s.*; refers to small farms. Farmers holding about 100 acres have leases, and frequently sublet at a profit rent, which is generally much higher than a solvent tenant could afford to pay.

Valuation is under the actual rent.

Effect of competition for land.

In Kilmacduagh electoral division tenements are mostly small, varying from two to ten acres. There are scarcely any large farms in that electoral division, not more than three or four. In general there are no leases of the small tenements.

Size of tenements.

DANIEL M'NEVIN, Esq., elected Guardian for Beagh Electoral Division, *examined.*

D. M'Nevin, Esq. Elected Guardian.

That he has been a guardian of the Gort Union from the first election of guardians. Mr. Bell was appointed to be valuator because he was considered most competent to fulfil the duties. Is not aware of what instructions were given to the valuator, but knows that the guardians were anxious that the valuation should come near to the actual rents, yet should be somewhat under the rents.

Guardians wished the valuation to be near, but under the rents.

There were but few complaints made of the valuation; they were about five or six in all, as he best recollects. They were made in writing. The method of revision adopted by the valuation committee was, to call in the valuator and require him to explain the grounds of his valuation in each case in which objections were made. In one or two instances only the valuator was directed to alter his valuation. The objections were all for overvalue; there were no objections on account of undervalue. The committee did not visit the tenements in question. The guardians were almost all well acquainted with the tenements within the Union, and competent to give an opinion upon the fairness of the valuation. Has no doubt of the valuator having personally visited every tenement within the Union.

Very few objections to the valuation.

How disposed of.

Is of opinion that the valuation is generally uniform throughout all the electoral divisions of the Union, but thinks that large pasture farms were valued on a somewhat lower scale than tillage farms, and that very small or cottier holdings under 10 acres were valued on a higher scale than either of the preceding. Gentlemen's houses were valued in addition to the acreable value of the land, as were the better class of houses. Townparks were valued much higher than other lands, but they pay a proportionately higher rent.

Valuation is generally uniform.

In his opinion the valuation is within 2*s.* in the pound of the average rent.

Relation between valuation and rent.

There is very great competition for land, whether in large or small farms. Knows that for the possession of small farms of about five acres, held at a fair rent, but not on lease, as much as 10*l.* is often given.

Great competition for land.

In general sub-tenants pay rack-rents; immediate tenants, in most cases of recent lettings, pay the full value, but not rack-rents. Cottier holdings, which are not worth more than one pound or one guinea per acre to a solvent tenant, are subject to about 25*s.* per acre rent. Considers that a solvent tenant is a person who has the means of cultivating his land, and has industry to do so. Mr. Bell's valuation of the several tenements within the Union is about the rent which a solvent tenant would give for them respectively. Does not think that a solvent tenant would give more than the valuation. A solvent tenant would not give for a large farm within 5*s.* per acre of the rent which would be given for a small farm, on account of the different proportions of capital required and of profit expected from each. Land is not now let in joint tenancy; there are no joint tenants, excepting under old leases.

Rents.

Small holdings pay high rents.

Solvent tenant test.

Valuation equal to real value.

There exists an indisposition to grant leases of tenements under 10 acres. Large farms are generally held upon lease. The great majority of tenements within the Union are under 20 acres in extent.

Valuation of £10 County Electors (registered 1832 to 1840) so far as ascertained.

County Galway. GORT UNION.

* Marked thus registered in 1832, and not since re-registered.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
Kilmacduagh.	John Gill	October, 1840	House	Market-sq.	. .	10 0 0	
	Patrick Nestor	October, 1839	Ditto	Ditto	. .	25 0 0	
	John O'Donnell	,,	Ditto	Bridge-street	. .	20 0 0	
	John Kennedy	,,	Ditto	Ditto	. .	20 0 0	
	Andrew O'Connell	,,	Ditto	Market-square	. .	25 0 0	These houses were all bu by the occupiers, who on
	Tobias Rosengrave	October, 1833	Ditto	Church-street	. .	12 0 0	pay a small ground ren
	*Patrick Tully	October, 1832	House and garden	Barrack-street	. .	18 0 0	
	*Festus Kelly	,,	House	Bridge-street	. .	17 0 0	
	*Andrew Fitzpatrick	,,	Ditto	Barrack-street	. .	16 0 0	
	*James Quin	,,	Ditto	Bridge-street	. .	20 0 0	
Beagh.	George Bell	October, 1839	Ditto	Georges-street	. .	13 0 0	These houses were built
	Laurence Hyland	,,	Ditto	Ditto	. .	12 0 0	the occupiers who on
	Thomas Halvey	,,	Ditto	Ditto	. .	9 0 0	pay a ground rent.
	Edward Blaquiere	,,	House and land	Rendiffin-house	72 2 34	103 15 7½	
	John Bell	,,	Ditto	Bellmount Culleen	21 1 34	34 9 0	
	Michael Byrnes	October, 1833	Ditto	Georges-street, Culleen, and Monestown.	7 1 18	16 6 1	Three holdings.
	*John Lopdell	October, 1832	Ditto	Clonaha and Newtown.	119 0 25	80 18 4½	
Kinvarra.	Patrick Burnell	June, 1840	House	Kinvara-quay	. .	12 10 0	Built the house himself.
	Terence Hynes	,,	Land	Pawlnegane	137 2 29	55 5 0	Joined in rate book with others.
	Bryan M'Guiness	December, 1839	Houses	Kinvara	. .	8 10 0	Two holdings £3 and £5 1
	William Kelly	,,	House and garden	Ditto	. .	16 0 0	Built the houses himsel
	*James Mahon	October, 1832	Lands	Poulnanain	86 3 5	40 2 6	
Killeenavarra.	Patrick Hughes	October 20, 1840	Land	Caherpeak, East	32 1 23	12 0 0	By a judge on appeal.
	Thomas Kean	Dec. 28, 1840	Ditto	Island Eddy			
	John Birmingham	June, 1837	Ditto	Ditto			
	Patrick Birmingham	,,	Ditto	Ditto			
	Thomas Costello	,,	Ditto	Ditto			
	James Kean	,,	Ditto	Ditto	161 3 37	300 0 0	Rated as joint tenants.
	Patrick Connellan	,,	Ditto	Ditto			
	John Kean	,,	Ditto	Ditto			
	Bartholomew Connellan	,,	Ditto	Ditto			
	James Corless	,,	Ditto	Ditto			
	Walter Mahon	,,	Ditto	Ditto			
	*Denis Connell	October, 1832	Ditto	Caherpeak	84 2 22	31 7 0	Rated with nine others joi ly and has land in t other denominations.
	*John Cosgriff	,,	Ditto	Ditto			
	*William Cosgriff	,,	Ditto	Ditto			
	*William Croughwell	,,	Ditto	Ditto	428 1 32	185 3 0	Rated as joint tenants, a were admitted to regis by a judge on appeal.
	*John Kennedy	,,	Ditto	Ditto			
	*Bartholomew Spelman	,,	Ditto	Ditto			
	*Patrick Grealish	,,	Ditto	Ditto	..	..	Valued also in Kilcolga £1 3s.
Killeenen.	*John Grealy	,,	Ditto	Kilcolgan	24 1 7	16 10 0	
	*Edmund Morrissy	,,	Ditto	West Caregan	53 1 32	28 1 0	
	*John Larner	,,	Ditto	Kilcolgan	8 0 15	5 0 0	
Ardrahan.	James Huband	June, 1840	House and garden	Ardrahan	1 2 19	4 0 0	Two holdings.
	James Usher	,,	House and land	Ditto	3 0 38	9 0 0	Ditto.
	*Michael Fleming	October, 1832	Land	Ardrahan and Furry-park.	16 3 26	10 17 0	Ditto.
	*James Crehan	,,	Ditto	Ardrahan	76 3 30	61 15 0	
	*Denis Hessian	,,	Ditto	Mannine	36 1 31	18 0 0	
	*John Keane	,,	Ditto	Ditto	24 2 32	12 4 0	Rated jointly with Pe Keane.
Kilthomas.	*John Mullens	October, 1832	Commonage	Garryblackine	52 2 22	7 6 3	

County Clare. Gort Union.

Kilready.	John Foster	April, 1840	Lands	Rinroe	35 2 21	18 14 0	

CASHEL UNION.

Extracts from Minute-Book of Board of Guardians.

March, 15, 1839.

Present, 8 ex-officio, and 22 elected guardians.

Resolved,—That it is the opinion of this Board that the tithe valuation may, to a certain extent, as regards the acreable quantity, be made available for the purpose of a survey of the rateable hereditaments in the Union, but that the services of a valuator or valuators will be required for ascertaining the net annual value of the same; that such valuators should be perfectly unconnected with the Union, and that the salaries for the performance of their duties be paid by the guardians, and that the Poor Law Commissioners be requested to instruct the guardians as to the readiest mode of proceeding to such valuation.

Tithe valuation available so far as regards acreage.

May 4, 1839.

Proposed by Chas. Clarke, Esq., and seconded by Wm. Pennefather, Esq.,—That the valuator should be advertised for in the *Tipperary Constitution, Tipperary Free Press*, and the *Dublin General Advertiser*, twice in each paper; carried.

Advertisement for valuator.

A standing Committee to assist the valuator when appointed was formed, viz.—James Heany, Nicholas Greene, Edmund Scully, Richard Long, and Leonard Keating, Esqrs. to attend once each fortnight, and to continue in office one month.

Valuation Committee.

June 1, 1839.

That this Board do examine the proposals tendered, and the person who offers to value all the valuable property of the Union cheapest per plantation-acre, be accepted, provided he prove himself to the satisfaction of the Board to be efficient and capable; carried.

Tenders for valuation.

Proposed,—That Mr. Thomas O'Brien be appointed valuator of all the rateable property of the Union, being the lowest tender; carried.

Valuator appointed.

March 18, 1840.

Errors and omissions having been found in the valuation, the Board resolved,—That the clerk should write to the valuator, Mr. O'Brien, to attend the next meeting-day, in order that they may point out to him such omissions, errors, &c.

Valuator summoned to attend revision.

April 22, 1840.

A letter from Mr. Hawley was read,—That Mr. O'Brien made application to the Poor Law Commissioners, stating, that the books of the valuation were completed, and had received the sanction of the Guardians, and directing that the matter be brought before the Board.

Appeal to Poor Law Commissioners.

April 30, 1840.

That the valuation-books of the Union be left at the Court-house, Cashel, in the custody of the clerk, for the public inspection, to commence on Thursday the 8th of October next; public notice of same to be given.

Valuation-books open for public inspection.

November 25, 1840.

The objections to the valuation to be heard in the order of the electoral divisions.

November 27, 1840.

The Board this day having disposed of all the objections, proceeded to declare a rate, and declared same at 5*d.* in the pound on the net value of the property of the Union.

Rate declared; 5*d.* in the pound.

Evidence.

Evidence.

LEONARD KEATING, Esq., ex-officio Guardian, *examined.*

Leonard Keating, Esq., ex-officio Guardian.

Tenders were received for the valuation of the Union, and Mr. O'Brien being the lowest, he was appointed valuator.

Valuation has given general satisfaction.

The valuation of this Union is altogether the act of the valuator, and has given satisfaction generally.

Valuation as high as rent ought to be.

It is as high as the rent ought to be.

Landlords think differently.

He is a rent-payer, and the landlords think differently.

But it is not anything like as high as the rent charged to the tenants.

But far below actual rent.

RICHARD LONG, Esq. ex-officio Guardian, *examined.*

Richard Long, Esq. ex-officio Guardian.

Was chairman of the Board; thinks the valuation is moderate.

Valuation moderate.

Believes that Mr. O'Brien, the valuator, (whom he considers a most excellent judge of land,) set out with the intention of giving the tenants an interest in their holdings; he is about 25 per cent. below the letting value in the case of small holdings in the county, which he considers high.

Valuation of small holdings 25 per cent. below the letting value.

The great portion of the Union is let on lease, but there are a great number of the large proprietors who object to let on lease, and would not renew it if the old leases expired.

Great portion of Union let on lease.

The motives which induce himself, and he believes, the landlords of the Union generally, to refuse leases, are, that he would not give his tenants the power of going against him at elections or elsewhere.

Many large proprietors object to giving leases.

APPENDIX.

Cashel.

Thinks that a tenant who conducted himself properly would feel secure without a lease.

Beneficial interest of a tenement valued at 5*l.* averages 12*l.*

A second reason is, that there should be that feeling between landlord and tenant, that a holding from year to year would be as good as a lease, where a tenant conducted himself properly.

He would not give leases for a further reason; because, where there are no leases, the landlord has a better means of preventing the tenant from assigning to an improper person.

The profit on the general class of tenements rated at 5*l.* charging the farm with the expense of management and repairs, rent, and all the cost of production, and selling all the produce, would be about 12*l.* per annum average.

S. J. Cooper, Esq. ex-officio Guardian.

SAMUEL COOPER, Esq., ex-officio Guardian, *examined.*

Concurred in what Mr. Long had stated, and thinks, if a tenant had a farm at Mr. O'Brien's valuation, he could easily get 10*l.* an acre for his bargain.

Mr. Matthias Laffan, elected Guardian.

The valuation a fair one.

Valuation 15 to 25 per cent. below rent of indulgent landlords. 8*s.* or 10*s.* an acre below the smart rent. Beneficial interest of a tenement valued at 5*l.* equal to 12*l.* to 15*l.*

Might be 20*l.* with improved cultivation.]

Mr. MATTHIAS LAFFAN, Elected Guardian, *examined.*

Is a practical farmer, holding 70 acres of land within the Union of Cashel.

Mr. O'Brien's valuation is, in his opinion, a fair value for the land, but it is 3*s.* to 5*s.* in the pound below the rent of lands let within the last seven or ten years, even by the most indulgent landlords, and where smart rents are charged, it is 8*s.* to 10*s.* per acre below the rents.

At the Poor Law valuation of Mr. O'Brien, he would swear that from 10*l.* to 15*l.* per acre (afterwards, on reading over his evidence to Mr. Laffan, he said, that *to make sure,* he would confine the sum to 10*l.* per acre,) would be got for the interest from a solvent tenant.

Taking the average of the tenements rated at 5*l.*, he thinks a clear profit of 12*l.* to 15*l.* is made by the ordinary cultivation of the district, and if the same tenements were properly cultivated in a superior manner, he has no doubt the profit would be 20*l.*

Mr. James Heany, Vice-Chairman of the Board of Guardians.

Mr. JAMES HEANY, Vice-Chairman of the Board, *examined.*

He is a large landholder, tilling 70 acres, and pasturing about 500 or 600 acres; he is a tenant of Lord Stanley's, and he challenges England, Ireland, or Scotland to produce a better landlord; he has a good interest in his farm; the rent he pays is 10 per cent. over the Poor Law valuation.

RENT and VALUATION of £10 BOROUGH ELECTORS (registered 1833 to 1840) so far as ascertained.

BOROUGH OF CASHEL. CASHEL UNION.

No.	Names of Voters as in Clerk of Peace's List.	Date of Registry.	Designation.	Description.	Net Value. £. s. d.	Gross Value. £. s. d.	Rent. £. s. d.	Observations.
1	Bryan, Michael	January 8, 1833	Dealer	Householder	..	..	..	Removed.
2	Blake, James	July 1, 1835	Shopkeeper	,,	..	..	..	Removed.
3	Barrago, John	,,	Ditto	,,	..	..	..	Dead.
4	Burke, Michael	June 21, 1836.	Tailor	,,	13 0 0	14 11 4½	14 0 0	
5	Burke, William	,,	Ditto	,,	11 0 0	12 7 8	12 0 0	
6	Barry, John	October 19, 1839	Farmer	,,	3 0 6	4 3 8	3 0 0	
7	Barry, Andrew	,,	Ditto	,,	3 0 6	4 3 8	3 0 0	
8	Bourke, Thomas	,,	Ditto	,,	7 14 6	11 10 10	7 16 0	
9	Butler, Tobias	October 18, 1839	Ditto	,,	7 14 6	11 10 10	7 16 0	
10	Burke, Thomas	,,	Shopkeeper	,,	7 0 0	7 16 4½	7 0 0	
11	Breen, Cornelius	January 2, 1840	Ditto	,,	10 0 0	11 4 10½	None.	
12	Brennan, Thomas	June 25, 1840.	Dealer	,,	10 0 0	11 4 10½	12 0 0	
1	Cleary, Walter	January 8, 1833	Shoemaker	,,	9 0 0	10 2 0½	7 7 0	
2	Cashin, John	July 2, 1834	Ditto	,,	8 0 0	8 8 2½	8 0 0	
3	Cahill, Edmond	January 8, 1833	Cooper	,,	..	..	..	Dead.
4	Cummins, Michael	January 6, 1835	Farmer	,,	10 0 0	14 16 11	9 15 0	
5	Cuddihey, Thomas	,,	Shopkeeper	,,	10 0 0	11 4 10½	7 0 0	
6	Cummins, John	,,	Farmer	,,	11 0 0	16 2 0	10 8 0	
7	Coman, John	April 7, 1835	Shopkeeper	,,	20 0 0	22 7 4½	20 0 0	
8	Cooke, John	July 1, 1835	Ditto	,,	25 0 0	28 1 4½	20 0 0	
9	Cooney, Patrick	January 11, 1836	Farmer	,,	21 2 10	30 17 8	11 12 0	
10	Connery, Thomas	,,	Bookseller	,,	10 0 0	11 4 10	10 0 0	
11	Coman, Thomas	,,	Dealer	,,	..	..	..	Not traced.
12	Carrol, William	April 11, 1836	Merchant	,,	30 0 0	33 5 7	36 0 0	
13	Cooney, Jeremiah	June 21, 1836.	Shoemaker	,,	9 0 0	11 2 0½	7 7 0	
14	Cunningham, Pat.	December 29, 1836	Dealer	,,	..	..	..	Removed.
15	Costigan, Pat.	June 23, 1837.	Weaver	,,	1 10 0	1 17 11	2 0 0	
16	Carew, Thomas	June 29, 1838.	Publican	,,	20 0 0	22 7 2½	24 0 0	
17	Carew, Michael	January 3, 1839	Farmer	,,	8 10 3	12 4 1	6 16 0	
18	Crotty, Thomas	October 19, 1839	Ditto	,,	56 0 0	63 12 0	70 0 0	
19	Carew, Thomas	,,	Ditto	,,	20 0 0	22 9 4½	30 0 0	
20	Casheen, Robert	,,	Ditto	,,	27 0 0	31 5 8	30 0 0	
21	Carew, Thomas	,,	Ditto	,,	20 0 0	22 9 4½	30 0 0	
22	Cummins, Michael	,,	Ditto	,,	10 0 0	11 4 10½	9 15 0	
23	Cummins, John	,,	Ditto	,,	11 0 0	16 2 0	10 8 0	
24	Connors, James	,,	Ditto	,,	3 10 0	5 5 9	3 17 0	
25	Connell, James	,,	Ditto	,,	5 15 7½	7 14 4½	9 5 0	
26	Cooney, Patrick	,,	Ditto	,,	21 2 10½	30 17 8	11 12 0	
27	Cummins, Richard	,,	Ditto	,,	10 8 2	15 9 8	9 16 0	
28	Connors, John	,,	Ditto	,,	3 10 0	5 5 9	3 17 0	
29	Carew, Denis	,,	Ditto	,,	20 0 0	27 17 8	17 10 0	
30	Cashin, William	,,	Ditto	,,	10 8 1½	15 12 2½	11 11 0	
31	Coman, John	,,	Shopkeeper	,,	20 0 0	22 7 4½	25 0 0	
32	Charters, Robert	,,	Ditto	,,	12 0 0	13 10 6	13 13 0	
33	Coman, John	,,	Ditto	,,	20 0 0	22 7 2½	..	
34	Cusack, William	,,	Ditto	,,	23 0 0	25 14 10	23 0 0	
35	Corby, William	,,	Ditto	,,	32 0 0	35 12 3	35 0 0	
36	Cashin, John	,,	Shoemaker	,,	8 0 0	8 8 2½	8 0 0	
37	Cooney, Peter	,,	Ditto	,,	10 0 0	11 0 10½	10 0 0	
38	Cahill, Jeremiah	,,	Merchant	,,	16 0 0	17 14 1	8 8 0	
39	Cunningham, Thomas	,,	Corn-dealer	,,	10 0 0	11 4 10½	10 0 0	
40	Connery, Thomas	April 11, 1840.	Shopkeeper	,,	10 0 0	11 4 10½	10 0 0	
41	Cashin, William	June 25, 1840.	Farmer	,,	10 8 1½	15 12 0	11 11 0	
1	Dunn, Michael	January 8, 1833	Nailor	,,	8 0 0	8 19 2½	8 0 0	
2	Dunn, Jeremiah	,,	Shopkeeper	,,	6 0 0	7 5 6½	7 0 0	Dead.
3	Denty, Thomas	July 1, 1835	Dealer	,,	10 0 0	11 0 10¼	11 0 0	
4	Dunn, Jeremiah	,,	Shopkeeper	,,	6 0 0	7 5 6½	7 0 0	Dead.
5	Doherty, John	January 11, 1836	Gentleman	,,	13 0 0	14 11 5½	20 0 0	
6	Duggan, Daniel	,,	Brogue-maker	,,	..	..	..	Removed.
7	Dwyer, John	April 11, 1836	Farmer	,,	12 17 4½	19 19 10	13 4 0	
8	Dwyer, Martin	June 21, 1836	Shopkeeper	,,	16 0 0	18 3 10½	16 0 0	
9	Dunn, James	December 29, 1836	Corn buyer	,,	15 0 0	17 2 7½	23 0 0	
10	Dwyer, James	April 4, 1837	Dealer	,,	2 5 0	2 14 4½	3 10 0	
11	Dunn, Edmond	June 29, 1838.	Corn buyer	,,	27 0 0	29 13 10	32 0 0	
12	Desmond, William	October 19, 1839	Merchant	,,	34 0 0	37 9 3	38 0 0	
13	Dwyer, Thomas	,,	Publican	,,	8 0 0	8 17 2½	5 10 0	
14	Dunn, Michael	,,	Nailor	,,	8 19 0	8 19 2	8 0 0	
15	Dempsy, James	,,	Dealer	,,	10 0 0	10 18 4½	10 0 0	
16	Dunn, Jeremiah	,,	Shopkeeper	,,	6 0 0	7 5 6	7 0 0	Dead.
17	Dwyer, Patrick	,,	Shoemaker	,,	16 0 0	18 13 4	20 0 0	
18	Doyle, Richard	,,	Ditto	,,	24 0 0	26 12 6	20 0 0	
19	Dwyer, Thomas	,,	Farmer	,,	13 13 1½	20 6 6	13 14 0	
20	Duggan, John	,,	Ditto	,,	9 0 0	12 12 3	7 17 0	
21	Darmody, John	,,	Ditto	,,	..	..	..	Wrong name.
22	Duggan, Denis	,,	Ditto	,,	14 0 0	16 17 10	17 10 0	
23	Doherty, John	June 25, 1840.	Esquire	,,	13 0 0	14 11 5	20 0 0	
24	Doheney, Michael	,,	Barrister	,,	20 0 0	22 17 2½	24 0 0	
25	Downey, Edmond	October 24, 1840	Merchant	,,	8 0 0	8 19 1½	5 13 0	
26	Duggan, William	,,	Victualler	,,	12 0 0	13 10 6	15 0 0	
27	Dwyer, Patrick	,,	Shoemaker	,,	16 0 0	18 13 4½	20 0 0	
28	Doolan, Michael	,,	Merchant	,,	25 0 0	27 16 5	19 10 0	
1	Edwards, William	October 19, 1839	Pawnbroker	,,	16 0 0	18 3 11	20 0 0	
2	Elliot, James	,,	Farmer	,,	36 4 7	50 7 2	32 16 0	
3	English, William	,,	Ditto	,,	3 0 0	3 10 5	..	
4	Evans, George	January 2, 1840	Gentleman	,,	27 0 0	30 19 1	30 0 0	Removed.
1	Feehan, Mathias	April 7, 1834	Shopkeeper	,,	15 0 0	16 18 10	15 0 0	
2	Feehan, William	October 19, 1839	Farmer	,,	6 0 0	8 1 2	7 10 0	
3	Fraher, Michael	,,	Ditto	,,	2 11 3	4 18 3	3 12 0	
4	Flinn, John	,,	Ditto	,,	4 10 0	6 8 7	4 0 0	
5	Fennessy, Patrick	January 2, 1840	Ditto	,,	..	..	..	Not in rate-book.
6	Fleming, Thomas	June 25, 1840.	Shopkeeper	,,	12 0 0	13 8 7	12 0 0	
7	Fogarty, William	,,	Tailor	,,	..	..	..	Removed.
8	Fogarty, Cornelius	,,	Baker	,,	10 0 0	11 8 10	12 0 0	
1	Glasheen, John	January 8, 1833	Carpenter	,,	10 0 0	11 0 10	8 0 0	
2	Gready, Michael	July 2, 1834	Tobacconist	,,	..	..	..	Removed.
3	Gready, Mathew	December 29, 1836	Dealer	,,	..	..	..	Removed.

Rent and Valuation of £10 Borough Electors (registered 1833 to 1840)—*continued.*

BOROUGH OF CASHEL. CASHEL UNION.

No.	Names of Voters as in Clerk of Peace's List.	Date of Registry.	Designation.	Description.	Net Value. £. s. d.	Gross Value. £. s. d.	Rent. £. s. d.	Observations.
4	Gorman, Joseph	October 19, 1839	Gardener	Householder	12 0 0	13 17 4	22 0 0	
5	Gorman, Michael	,,	Ditto	,,	..	..	..	Not in rate-book.
6	Glasheen, John	,,	Carpenter	,,	10 0 0	11 0 10	8 0 0	
7	Goold, James	,,	Publican	,,	..	..	..	Dead.
8	Gleeson, Michael	,,	Farmer	,,	2 5 0	3 0 5	1 19 0	
9	Graham, James	January 2, 1840	Apothecary	,,	40 0 0	44 14 8	45 0 0	
10	Grace, Patrick	June 25, 1840	Merchant	,,	30 0 0	33 15 11	20 0 0	
1	Hogan, John	January 8, 1833	Ditto	,,	26 0 0	30 2 2	26 0 0	
2	Harty, James	,,	Farmer	,,	3 0 0	3 11 1½	1 10 0	
3	Hanly, John	,,	Ditto	,,	..	..	..	Dead.
4	Hogan, John	July 2, 1834	Shopkeeper	,,	26 0 0	30 2 2	26 0 0	
5	Holmes, G. Crawford	January 6, 1835	Gentleman	,,	..	..	..	Removed.
6	Hanly, John	April 7, 1835	Shopkeeper	,,	25 0 0	28 1 4½	30 0 0	
7	Hogan, John	July 1, 1835	Ditto	,,	26 0 0	30 2 2	26 0 0	
8	Hayes, Thomas	January 11, 1836	Teacher	,,	5 0 0	5 14 8½	5 0 0	
9	Heffernan, Patrick	April 11, 1836	Medical doctor	,,	27 10 0	31 9 6	27 10 0	
10	Heaney, Philip	June 21, 1836	Shoemaker	,,	20 0 0	22 7 2½	34 0 0	
11	Hanly, John	December 29, 1836	Shopkeeper	,,	25 0 0	28 1 4½	30 0 0	
12	Hogan, Denis	January 3, 1839	Farmer	,,	23 10 0	33 1 5½	25 0 0	
13	Hanly, John	October 19, 1839	Ditto	,,	20 0 0	23 4 10½	23 0 0	
14	Hally, John	,,	Ditto	,,	6 0 0	8 19 4	5 16 0	
15	Herrick, Edmond	,,	Ditto	,,	28 0 0	39 12 11	24 16 0	
16	Hanning, Peter	,,	Ditto	,,	2 10 0	3 13 8½	2 5 0	
17	Hogan, Michael	,,	Ditto	,,	20 0 0	29 13 1½	19 7 0	
18	Hogan, Thomas	,,	Ditto	,,	23 10 0	33 1 5½	25 0 0	
19	Halleran, Michael	,,	Ditto	,,	9 10 0	14 12 0½	9 9 0	
20	Hally, Michael	,,	Ditto	,,	11 10 8	18 7 8½	14 19 0	
21	Hogan, Denis	,,	Ditto	,,	23 10 0	33 1 5½	25 0 0	
22	Hacket, John	,,	Ditto	,,	..	..	..	Not in rate-book.
23	Harty, James	,,	Ditto	,,	3 0 0	3 11 1½	1 10 0	
24	Heney, Edmond	,,	Ditto	,,	20 0 0	22 7 2½	32 0 0	
25	Heney, James	,,	Merchant	,,	40 0 0	45 13 11½	30 0 0	
26	Hanley, Mathew	,,	Publican	,,	26 0 0	28 17 2	35 0 0	
27	Houlahan, Thomas	,,	Watchmaker	,,	5 0 0	5 12 8½	7 10 0	
28	Hayes, Thomas	,,	Teacher	,,	5 0 0	5 14 8½	5 0 0	
29	Heffernan, William	,,	Victualler	,,	3 0 0	3 10 0	2 5 0	
30	Herbert, Richard	,,	Shopkeeper	,,	9 10 0	10 15 4½	19 0 0	
31	Hackett, William	January 2, 1840	Farmer	,,	20 15 0	22 13 2½	22 0 0	
32	Hayden, Thomas	,,	Baker	,,	20 0 0	22 7 2½	20 0 0	
33	Hurley, William	June 25, 1840	Farmer	,,	3 15 0	5 8 5	..	
34	Heffernan, Patrick	,,	Surgeon	,,	27 10 0	31 9 6	27 10 0	
35	Hurley, John	,,	Farmer	,,	3 15 0	5 8 5	..	
1	Johnson, Michael	,,	Carpenter	,,	5 0 0	5 13 8¼	6 0 0	
1	Keating, James	July 2, 1834	Merchant	,,	36 0 0	40 1 4	50 0 0	
2	Kennedy, Thomas	July 1, 1835	Publican	,,	..	..	..	Dead.
3	Kirwan, Timothy	January 11, 1836	Shopkeeper	,,	25 0 0	27 11 4	30 0 0	
4	Kyte, John	,,	Boot-maker	,,	20 0 0	22 12 2	22 10 0	
5	Keating, James	April 11, 1836	Farmer	,,	37 11 11½	51 7 9	37 12 0	
6	Keating, James	December 29, 1836	Gentleman	,,	36 11 11½	40 1 4	50 0 0	
7	Kirwin, Timothy	June 21, 1839	Merchant	,,	25 0 0	27 11 4	30 0 0	
8	Kirwick, Richard	October 19, 1839	Farmer	,,	8 0 0	11 19 2	7 10 0	
9	Kennedy, William	,,	Ditto	,,	12 13 9	18 13 2½	12 0 0	
10	Kennedy, Denis	,,	Ditto	,,	..	..	..	Not traced.
11	Keating, Redmond	,,	Ditto	,,	18 5 5	26 11 4	31 4 0	
12	Kennedy, Thomas	,,	Ditto	,,	6 0 0	8 14 11	5 4 0	
13	Keating, John	,,	Ditto	,,	12 10 0	19 12 2	15 12 0	
14	Kennedy, Darby	,,	Ditto	,,	33 18 1	48 19 2	35 0 0	
15	Keating, Thomas	,,	Ditto	,,	8 0 0	11 16 7	7 16 0	
16	Kennedy, Michael	January 2, 1840	Schoolmaster	,,	..	..	..	Dead.
17	Kyte, Daniel	,,	Shopkeeper	,,	44 0 0	48 17 2½	48 0 0	
18	Kelly, John	,,	Gentleman	,,	12 0 0	13 10 11	11 0 0	
19	Kennedy, William	June 25, 1840	Farmer	,,	12 13 9	18 13 2	12 0 0	
20	Kelly, Pierce	October 24, 1840	Shopkeeper	,,	10 0 0	11 8 10	10 0 0	
1	Lonergan, John	January 6, 1835	Ditto	,,	22 0 0	24 10 11	27 0 0	
2	Lockwood, Rev. R. C.	,,	Clerk	,,	..	..	..	Removed.
3	Linton, Robert	July 1, 1835	Gentleman	,,	23 0 0	24 19 8	24 0 0	
4	Lodge, Joseph	December 29, 1836	Shoemaker	,,	..	..	..	Not traced in rate-book
5	Lodge, Joseph	October 19, 1839	Ditto	,,	6 0 0	6 17 6½	6 0 0	
6	Lester, Richard	,,	Baker	,,	36 0 0	40 1 1½	36 0 0	
7	Lamb, John	,,	Gardener	,,	8 0 0	9 1 8	11 12 0	
8	Linton, Robert	,,	Gentleman	,,	23 0 0	24 19 8	24 0 0	
9	Littleton, Patrick	,,	Pawnbroker	,,	40 0 0	44 13 11	45 0 0	
10	Looby, Thomas	,,	Victualler	,,	4 0 0	4 11 10½	1 10 0	
11	Looby, Thomas	,,	Corn buyer	,,	11 0 0	12 1 3	6 4 0	
12	Lynch, Michael	,,	Farmer	,,	2 0 0	2 8 2½	..	
13	Loughman, John	,,	Ditto	,,	5 10 0	5 14 7	5 2 0	
14	Leonard, Patrick	,,	Ditto	,,	6 0 0	8 10 8	5 5 0	
15	Lockwood, Benj. P.	January 2, 1840	Esquire	,,	12 0 0	13 10 6½	12 0 0	
16	Lonergan, Thomas	,,	Shopkeeper	,,	20 0 0	22 7 2½	20 0 0	
17	Looby, Maurice	June 25, 1840	Farmer	,,	30 0 0	33 13 5	24 0 0	
1	Moloney, William	October 28, 1833	Land Surveyor	,,	10 0 0	11 0 10½	10 0 0	
2	Mockler, William	July 2, 1834	Merchant	,,	30 0 0	33 5 8	36 18 5	
3	Moloughney, Michael	,,	Brogue-maker	,,	3 0 0	3 10 5	6 0 0	
4	Murphy, Rody	July 1, 1835	Shopkeeper	,,	..	..	..	Removed.
5	Moloughney, Michael	,,	Brogue-maker	,,	3 0 0	3 10 5	6 0 0	
6	Magrath, John	January 11, 1836	Farmer	,,	8 0 0	11 7 1	7 10 0	
7	Mahony, William	,,	Land Surveyor	,,	10 0 0	11 0 10	10 0 0	
8	Minchen, George	,,	Esquire	,,	100 0 0	110 19 7	100 0 0	
9	Mulcahy, James	October 19, 1839	Dealer	,,	10 0 0	10 13 8½	7 0 0	
10	M'Loughlin, John	,,	Shopkeeper	,,	26 0 0	28 17 2½	36 0 0	
11	Marnane, Michael	,,	Ditto	,,	24 0 0	26 10 7	29 0 0	
12	Meagher, Thomas	,,	Corn buyer	,,	10 0 0	19 18 9	14 0 0	
13	Moloughney, Michael	,,	Brogue-maker	,,	3 0 0	3 10 4	6 0 0	
14	Moloney, William	,,	Land Surveyor	,,	10 0 0	11 0 10	10 0 0	
15	Markly, John	,,	Slater	,,	..	..	..	Removed.
16	Mills, John	,,	Brazier	,,	6 0 0	6 17 6	6 0 0	

Rent and Valuation of £10 Borough Electors (registered 1833 to 1840)—*concluded.*

BOROUGH OF CASHEL. CASHEL UNION.

No.	Names of Voters as in Clerk of Peace's List.	Date of Registry.	Designation.	Description.	Net Value. £. s. d.	Gross Value. £. s. d.	Rent. £. s. d.	Observations.
17	Morressy, Michael	October 19, 1839	Farmer	Householder	15 2 4	22 10 8	15 12 0	
18	Malony, Daniel	,,	Ditto	,,	7 15 6	11 11 10½	7 16 0	
19	M'Grath, Michael	,,	Ditto	,,	16 10 0	23 9 2	32 12 0	
20	Morrissy, Michael	,,	Ditto	,,	15 2 4	22 10 8	15 12 0	
21	Morrissy, Patrick	,,	Ditto	,,	18 15 1	26 16 6½	15 18 0	
22	Malony, Michael	,,	Ditto	,,	21 10 6	32 11 6	21 8 0	
23	Meara, Thomas	June 25, 1840	Tailor	,,	11 0 0	12 9 8½	9 0 0	Removed.
24	Mahony, Laurence	,,	Shopkeeper	,,	25 0 0 15 0 0	27 11 4 16 14 4	30 0 0 12 16 0	
25	Mockler, William	,,	Merchant	,,	30 0 0	33 5 8	36 18 5	
1	Neville, Philip	June 23, 1837	Grocer	,,	..	..	..	Removed.
2	Neill, Edmond	October 19, 1839	Dealer	,,	14 0 0	15 12 4	24 10 0	
3	Norris, William	,,	Farmer	,,	8 0 0	11 10 7	7 16 0	
1	O'Dwyer, R. Keating	April 11, 1836	Gentleman	,,	18 0 0	20 5 7	12 0 0	
2	O'Ryan, M. Bourke	June 21, 1836	Teacher	,,	7 0 0	0 18 5	10 10 0	See No. 7, same letter.
3	O'Brien, Denis	April 4, 1837	Publican	,,	8 0 0	8 19 2	10 0 0	
4	O'Donnell, Hugh	June 29, 1838	Ditto	,,	10 0 0	11 0 10	13 0 0	
5	O'Ryan, John	,,	Baker	,,	11 0 0	12 9 8½	10 0 0	
6	O'Kearney, P. James	June 21, 1839	Esquire	,,	..	..	..	Not traced.
7	O'Ryan, M. Burke	October 19, 1839	Printer	,,	7 0 0	7 18 5	10 10 0	
8	O'Ryan, Francis	,,	Esquire	,,	27 0 0	30 5 6	..	
9	O'Donnell, John	,,	Baker	,,	16 0 0	17 19 5	27 13 10	
10	O'Connor, Thomas	,,	Hair Dresser	,,	10 0 0	11 0 10¼	11 0 0	
11	O'Kennedy, John	,,	Gentleman	,,	16 0 0	17 13 11	8 0 0	
12	O'Meara, Timothy	January 2, 1840	Publican	,,	..	..	..	
13	O'Dwyer, Stephen	June 25, 1840	Shopkeeper	,,	24 0 0	26 15 6	30 0 0	
1	Phelan, Bernard	January 6, 1835	Attorney	,,	30 0 0	34 6 6	31 0 0	
2	Phelan, William	April 7, 1835	Gentleman	,,	25 0 0	27 11 5	None.	
3	Phelan, Paul	,,	Ditto	,,	..	..	..	Not in rate book.
4	Phelan, W. jun.	October 28, 1835	Ditto	,,	..	..	..	Not in rate book.
5	Power, John	April 11, 1836	Merchant	,,	40 0 0	44 15 11	40 0 0	
6	Phelan, William	January 3, 1839	Farmer	,,	15 0 0	19 14 7	19 10 0	
7	Prendergrast, John	October 19, 1839	Ditto	,,	8 0 0	11 16 7	7 16 0	
8	Pennefather, Thomas	,,	Esquire	,,	40 0 0	53 0 6	10 10 0	
9	Price, William	,,	Auctioneer	,,	12 0 0	13 10 6	..	
10	Phelan, Bernard	,,	Gent. Attor.	,,	30 0 0	34 6 6	31 0 0	
11	Purtill, James	,,	Cooper	,,	4 0 0	4 11 10	3 10 0	
12	Power, John	,,	Merchant	,,	40 0 0	44 15 11½	40 0 0	
13	Phelan, Thomas	January 2, 1840	Yeoman	,,	3 0 0	3 11 2	14 0 0	
14	Pennefather, Pierce	,,	Publican	,,	4 0 0	4 12 0	6 0 0	
15	Power, Michael	April 11, 1840	Esquire	,,	56 0 0	61 8 10	56 0 0	
1	Quinn, Daniel	July 2, 1834	Publican	,,	..	..	..	Removed.
2	Quinn, Daniel	July 1, 1835	Ditto	,,	..	..	..	Removed.
3	Quinn, Daniel	October 19, 1839	Ditto	,,	..	..	..	Removed.
4	Quirk, John	,,	Printer	,,	10 0 0	11 4 10½	7 0 0	
1	Ryan, Thomas	January 6, 1835	Shopkeeper	,,	12 0 0	13 10 6½	14 0 0	
2	Ryan, James	,,	Ditto	,,	30 0 0	33 5 7	40 0 9	
3	Ryan, Edward	June 15, 1836	Gentleman	,,	10 0 0	11 8 10½	17 0 0	
4	Ryan, Nicholas	December 29, 1836	Dealer	,,	..	..	..	Not in rate book.
5	Ryan, Patrick	June 29, 1838	Gentleman	,,	16 10 0	18 14 4	18 0 0	
6	Ryan, Patrick	January 3, 1839	Farmer	,,	30 19 6	44 1 6	11 1 0	
7	Ryan, James	October 19, 1839	Ditto	,,	4 0 0	6 8 7	5 5 0	
8	Ryan, Patrick	,,	Ditto	,,	3 14 2	5 10 1	3 8 0	
9	Ryan, James	,,	Ditto	,,	..	..	..	See No. 7.
10	Ryan, Patrick	,,	Ditto	,,	..	..	..	See No. 6.
11	Ryan, Richard	,,	Ditto	,,	42 0 0	59 5 5	40 8 0	
12	Ryan, Michael	,,	Ditto	,,	6 7 4	9 7 0½	6 7 0	
13	Ryan, John	,,	Ditto	,,	6 7 4	9 7 0½	6 7 0	
14	Ryan, William	,,	Publican	,,	..	..	..	Removed.
15	Ryan, Thomas	,,	Shopkeeper	,,	12 0 0	13 10 6	14 0 0	
16	Ryan, John	,,	Baker	,,	11 0 0	12 9 8½	10 0 0	
17	Ryan, William	,,	Victualler	,,	5 0 0	5 15 4½	6 10 0	
18	Ryan, Daniel	,,	Brogue-maker	,,	10 0 0	10 17 2	..	
19	Ryan, Michael	,,	Publican	,,	11 0 0	11 13 8½	5 10 0	
20	Russell, Robert P.	,,	Surgeon	,,	30 0 0	33 0 0	44 0 0	
21	Ryan, Patrick	June 25, 1840	Shopkeeper	,,	25 0 0	27 16 11	25 0 0	
22	Ryan, Daniel	,,	Ditto	,,	10 0 0	10 17 2	8 0 0	
1	Scully, James D.	July 1, 1835	Gentleman	,,	25 0 0	28 4 9	24 0 0	
2	Stone, Henry	December 29, 1836	Shoemaker	,,	9 0 0	10 4 2	12 0 0	
3	Sadleir, Rev. H. A.	January 4, 1838	Clerk	,,	..	..	..	Not traced.
4	Scully, James D.	Jan. 3, 1839	Esquire	,,	25 0 0	28 4 9	24 0 0	
5	Scott, Michael	October 19, 1839	Pump-maker	,,	12 10 0	13 10 6	14 0 0	
6	Stapleton, Daniel	,,	Farmer	,,	7 0 0	10 14 8	6 15 0	
7	Stapleton, John	,,	Ditto	,,	20 0 0	26 11 5½	18 5 0	
8	Stapleton, Michael	,,	Ditto	,,	..	..	..	Not in rate book.
9	Sturdy, John	January 2, 1840	Seedsman	,,	16 0 0	18 3 10	8 0 0	
1	Taylor, Godfrey	January 6, 1835	Esquire	,,	..	..	..	Not in rate book.
2	Taylor, James	,,	Farmer	,,	..	..	..	Not in rate book.
3	Tierney, Edmond	October 19, 1839	Ditto	,,	..	..	..	Dead.
1	Usher, Robert	January 11, 1836	Esquire	,,	30 0 0	33 5 7	32 0 0	
2	Usher, Robert	December 29, 1836	Ditto	,,	..	..	..	See No. 1.
3	Upton, William B.	January 2, 1840	Ditto	,,	10 0 0	19 13 10	20 0 0	
1	Walsh, Edmond	July 1, 1835	Farmer	,,	6 5 10	9 15 8	6 12 0	
2	Walsh, Edmond	December 29, 1836	Baker	,,	10 0 0	11 0 10	1 12 0	
3	Wood, George	April 4, 1837	Publican	,,	8 0 0	8 18 1	1 15 0	
4	White, John	,,	Esquire	,,	30 0 0	33 5 7	0 1 0	
5	White, John	,,	Publican	,,	16 0 0	17 18 10½	15 0 0	
6	Whitty, Rev. John	January 4, 1838	Clerk	,,	..	..	..	Removed.
7	Wall, Thomas	October 19, 1839	Shoemaker	,,	10 0 0	11 4 10½	10 0 0	
8	Walsh, James	,,	Corn Factor	,,	..	..	..	Removed.
9	Wood, Richard	,,	Gentleman	,,	25 0 0	27 13 3	15 0 0	
10	White, Benjamin N.	,,	Esquire	,,	16 0 0	17 14 2	20 0 0	
11	Walsh, John	,,	Shopkeeper	,,	12 0 0	13 10 7	17 0 0	
12	Walsh, Thomas	,,	Chandler	,,	10 0 0	11 2 10	10 0 0	
13	Walsh, Edmond	,,	Farmer	,,	6 5 10	9 15 10	6 12 0	

Rent and Valuation of £10 County Electors (registered 1833 to 1840) so far as ascertained.

County Tipperary. Cashel Union.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
1. Cashel.	William Hogan	January 6, 1835	House and land	Killpeak	65 0 0	46 0 0	51 16 0	
	Laurence Dee	Dec. 29, 1836	Ditto	Rathdrangan or Boscohil.	24 2 14	22 10 9	22 10 9	
	Edmond Neile	January 22, 1835	Ditto	Clashlaher	34 0 2	21 0 0	18 5 0	
	Denis Heffernan	January 11, 1836	Land	Temple quarter	71 0 0	37 8 0	48 0 0	
	James Henesy	October 19, 1840	Ditto	Brittas	46 0 0	50 0 0	68 0 0	
	James Hanley	January 11, 1836	House and land	Killastafford	16 3 8	11 18 7½	11 18 7½	
	Edmond Cusack	June 25, 1840	Ditto	Hoar Abbey	34 0 2	63 0 0	105 0 0	
					291 1 26	251 17 4½	325 10 4½	
2. Ballyshehan.	John Dwyer	October 28, 1833	House and land	Ballytarsna	35 0 22	22 0 0	22 0 0	
	Pat Dwyer	,,	Bog, &c.	Ditto	1000 0 0	130 0 0	112 0 0	Holds in partnership with John Dwyer
	Michael Flanagan Thomas Flanagan		House and land	Aughnacummon	153 2 39 12 3 33	32 6 8 8 8 0	18 4 0 8 8 0	In partnership for several large holdings.
					1201 3 14	192 14 8	160 12 0	
3. Ardmoyle.	*No Voter traced in this Division.*							
4. Gaile.	*No Voter traced in this Division.*							
5. Magorban.	Martin Howly	January 8, 1833, Oct. 19, 1839.	House and land	Buffema	36 1 31½	30 2 0	34 8 0	
	Edmond Bergan	January 2, 1840.	Ditto	Magorban	43 2 38	45 1 0	55 12 0	
	Pat Murphy	October 19, 1839	Ditto	Foulkstown	105 0 10	105 0 0	128 0 0	
	Thomas Brian	January 2, 1840,	Ditto	Silverfort	49 0 0	49 0 0	55 16 0	
	Mat. Brett	January 8, 1833 ,,	Ditto	Ballyeaden	26 1 11	22 15 0	26 1 0	
	Michael Condan	October 19, 1839	Ditto	Ditto	24 2 32	24 15 2½	24 8 0	
	William Davis	,,	Ditto	Ditto	2 0 26	2 5 4	2 3 4	
	William Heffernan	,,	Ditto	Ditto	68 2 6	68 15 2	67 12 0	
	James Murphy	January 8. 1833, Oct. 19, 1839.	Ditto	Ditto	14 3 20	14 18 10	4 14 0	
	John Stapleton	,,	Ditto	Ditto	14 0 27	14 4 4	12 10 0	
	John Slattery	January 2, 1840	Ditto	Ditto	19 2 29	21 16 6	26 17 0	
	Alexander Mahony	October 28, 1835	Ditto	Mocklers Hill	2 0 3 0 0 6	3 0 0 1 0 0	4 0 0 2 0 0	
					406 2 39½	402 13 4½	444 1 4	
6. Knockgraffan.	William Butler	October 19, 1839	House and land	Glenegad	23 0 13	12 16 6	17 16 0	
	Richard Butler	,,	Ditto	Ditto	40 1 39⅓	25 0 0	31 5 0	
	Richard Butler	,,	Ditto	Ditto	24 1 7½	12 0 0	15 15 0	
	John Naven	,,	Ditto	Ditto	27 0 9	15 0 6	20 17 0	
	Pierce Darcy	,,	Ditto	Springfield	42 0 35	20 0 6	33 3 0	
	Dan Molony	,,	Ditto	Ditto	33 1 33	20 13 0	28 7 0	
	James Lonergan	,,	Ditto	Ditto	116 2 19	119 5 0	154 8 0	
	Pat Walsh	,,	Ditto	Carrigeen	28 0 15¼	15 15 0	19 8 0	
	Edmond Coory	January 8, 1839	Ditto	Farrenkenedy	11 1 14	9 16 0	11 0 0	
	William Lonergan	October 28. 1833	Ditto	Dogstown	48 2 7	40 9 1	49 2 0	
	Richard Loughnane	,, Jan. 21, 1839.	Ditto	Boyton Rath	58 1 10	50 8 0	61 10 0	
					453 2 3¾	341 3 7	442 11 0	
7. Tullamaine.	Jeremiah Meehan	October 19, 1839	House and land	Castleblake	37 1 1	34 15 0	34 15 0	
	John O'Brien	January 2, 1840	Ditto	Stilinnity	30 3 12	24 0 0	14 0 0	
	John Guiry	,,	Ditto	Mooretown	82 2 18	82 10 6	82 10 6	
	Michael Hanly	January 11, 1836	Ditto	Ditto	165 1 0	200 0 0	25 8 0	
	Thomas Wall	October 19, 1839	Ditto	Ditto	24 1 7	28 0 0	31 4 0	
	Michael Wall	October 26, 1840	Ditto	Ditto	79 1 20	70 0 0	70 0 0	
	Pat Butler	October 19, 1839	Ditto	Ditto	85 3 16	80 0 0	99 0 0	
	Michael Buller	,,	Ditto	Kilbragh	85 3 16	80 0 0	99 0 0	
					591 1 10	599 5 6	455 17 6	
8. Fethard.	Laurence Byrne	October 25, 1835	House and yard	Main-st. Fethard	0 0 6	12 0 0	14 0 0	
	Patrick Fitzgerald	January 8, 1833	Ditto	Ditto	0 0 3	10 0 0	17 0 0	
	Pierce Sanders	October 19, 1839	Ditto House and garden	Ditto Chapel-lane Fethard	0 0 2 0 0 20	4 0 0 3 0 0	7 10 0 3 0 0	
	John Ryan	,,	House	Abbey-st. Fethard	0 0 2	4 0 0	6 0 0	
	Richard Shea	,,	Ditto House and yard Ditto	Fethard Ditto Ditto	0 0 2 0 0 4 0 0 1	4 0 0 1 1 0 1 0 0	4 0 0 1 1 0 2 0 0	
	Patrick Smyth	January 2, 1840	Orchard House and garden	Ditto Ditto	1 0 34 0 0 3	4 0 0 4 0 0	6 10 0 1 12 0	
	Michael Walsh	October 19, 1839	House House and yard	Ditto Ditto	0 0 0 0 0 3	4 0 0 10 0 0	6 8 0 17 0 0	
	Rody Hannigan	October 29, 1839	House and land	Rathvine	42 3 28	33 2 0	53 0 0	
	Rev. Michael Laffan	October 19, 1839	Land	Ballybough	9 2 35	20 0 0	21 0 0	
	Richard Crean	,,	Ditto	Kilknocken	112 1 23	80 0 0	80 0 0	
	Thomas Connor	,,	Land and fair green	Ditto	35 2 22	30 0 0	50 0 0	
	John Frihy	,,	House and land	Ditto	115 0 0	84 1 0	84 1 0	
	Cornelius Dwyer	,,	Ditto	Rathduff	32 2 19	21 0 0	27 16 0	

Rent and Valuation of £10 County Electors (registered 1833 to 1840)—*continued.*

COUNTY TIPPERARY. CASHEL UNION.

Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
	Michael Doheney	April 4, 1837	Ditto	Carrigeen	55 0 11½	40 0 0	41 1 0	
	Thomas Doran	January 2, 1840	Ditto	Coolmore	26 2 9	13 0 0	15 12 0	
	John Connor	October 28, 1835	Ditto	Ditto	66 2 20	36 0 0	36 0 0	
	Thomas Shehan	January 2, 1840	Ditto	Ditto	34 0 4	26 0 0	29 2 0	
	John Cownay	October 19, 1839	Ditto	Coolmoyne	8 2 0	6 11 3	7 4 0	
	Thomas Cahill	,,	Ditto	Ditto	36 2 25	34 0 0	51 1 0	
	William Corbett	January 2, 1840	Ditto	Ditto	19 3 15	15 6 3	16 16 0	
	Michael Markley	January 28, 1833 / October 19, 1839	Ditto	Ditto	17 3 11	13 15 0	15 2 0	
	Thomas Markley	October 19, 1839	Ditto	Ditto	69 2 24	53 15 0	49 2 0	
	Thomas Quirk	,,	Ditto	Ditto	29 3 31	101 10 0	. .	
	Robert Coffey	October 28, 1835	Ditto	Redcily	17 3 11	14 0 0	14 0 0	
	Denis Cooney	January 2, 1840	Ditto	Coleman	34 0 2	28 0 0	30 0 0	
					766 1 10½	711 1 6	706 18 0	
9. FETHARDTOWN.	Cornelius Downey	October 19, 1839	House and lands	Brookhill	13 1 7	13 7 0	19 0 0	
	Thomas Walsh	,,	Ditto	Farranshea	64 3 6¾	25 0 0	30 0 0	
	Cornelius Aylward	,,	Ditto	Carrigbawn	18 2 10	14 10 0	17 4 0	
	Michael Daniel	January 2, 1840	Ditto	Knockkelly	32 2 10	30 4 0	37 4 0	
	John Connell	October 19, 1839	Ditto	Cramp Castle	40 2 10	46 10 0	60 10 0	
	James St. John	January 2, 1840	Ditto	Ditto	29 3 34	28 0 0	33 4 0	
	Darby Skehan	October 28, 1839	Ditto	Coolbawn	101 2 13	70 10 0	96 0 0	
	Philip Cunningham	October 19, 1839	Ditto	Lismortagh	40 1 39	22 18 6	22 18 0	
	Pat Doheny	,,	Ditto	Ditto	63 0 27	44 2 0	44 2 0	
					404 3 36¾	295 1 6	360 2 0	
10. DRANGAN.	John Boland	October 19, 1839	House and lands	Corbally	54 0 0	38 0 0	54 0 0	
	Michael Conolly	,,	Ditto	Ditto	22 2 28	15 10 0	15 10 0	
	Pat Funcheon	,,	Ditto	Ditto	19 1 5	12 10 0	15 12 0	
	John Phelan	January 2, 1840	Ditto	Ditto	29 0 25	18 10 0	24 0 0	
	Thomas Brophy	January 11, 1836	Ditto	Newt. Drangan	23 1 0	21 15 0	25 4 0	
	Thomas Kennedy	October 19, 1839	Ditto	Ditto	24 1 22	18 15 0	17 6 0	
	Thomas Stapleton	,,	Ditto	Ditto	35 5 24	23 2 0	23 2 0	
	James Donovan	,,	Ditto	Knockura	25 3 36	20 0 0	30 0 0	
	Daniel Donovan	,,	Ditto	Ditto	31 0 5	26 0 0	46 0 0	
					266 0 25	194 2 0	250 14 0	
11. CLONEEN.	Thomas Power	October 19, 1839	House and lands	Quartercross	96 0 0	62 10 0	92 16 0	
	William Doherty	October 28, 1835	Ditto	Friar's Grange	44 0 0	21 0 0	24 0 0	
	David Neill	January 2, 1840	Land	Ditto	19 1 30	18 0 0	18 0 0	
	John Shea	October 19, 1839	House and lands	Ballyvadley	50 1 30	46 0 0	56 18 0	
	James Slattery	,,	Ditto	Ditto	32 5 34	20 0 0	18 0 0	
	Pat Aughen	November 1, 1836	Ditto	Tullycusaw	57 2 24	48 11 10	48 11 10	
	John Mockler	October 19, 1836	Ditto	Ballinard	46 2 11	27 10 0	33 6 0	
					347 2 9	243 11 10	291 11 10	
12. ARLINAN.	Thomas Keane	October 19, 1839	House and lands	Clare	67 3 24	50 4 0	86 0 0	
	Thomas Butler	,,	Ditto	Tullow	19 1 0	17 3 0	15 0 0	
	William Carey	July 2, 1834	Ditto	Killusty	45 2 38	36 0 0	36 0 0	
	Michael Carey	,,	Ditto	Ditto	45 2 38	36 0 0	36 0 0	
	Michael Daniel	October 19, 1839	Ditto	Ditto	14 2 12	9 0 0	11 0 0	
	John Hanly	July 2, 1834	Ditto	Ditto	19 1 30	15 0 0	13 0 0	
	Edmond Houlahan	October 28, 1835	Ditto	Ditto	14 3 37	4 12 6	6 18 0	
	Bryan Connell	,,	Ditto	Killavalla	186 1 5	70 0 0	107 10 0	
	John Delahunty	January 2, 1840	Ditto	Killirk	50 2 20	31 5 0	43 16 0	
	Edmond Hogan	,,	Ditto	Ditto	61 2 8	57 0 0	57 12 0	
	Pat Wall	,,	Ditto	Ditto	19 1 30	10 16 0	10 16 0	
					545 2 2	337 0 6	423 12 0	
13. CLONOULTY.	John Dwyer	January 15, 1840	House and land	Dromnularagh	12 0 23	9 0 0	9 4 0	
	Thomas Dwyer	October 26, 1839	Ditto	Gorteenamoe	19 1 39	12 0 0	15 0 0	
	Denis Murphy	,,	Ditto	Ditto	13 0 9	8 1 5	24 4 0	
	James Brown	,,	Ditto	Clonoulty	52 3 15	52 12 2½	35 8 0	
	Edward Brown	October 31, 1840	Ditto	Ditto	46 1 5	46 8 0	23 0 0	
	Denis Magrath	,,	Ditto	Ditto	32 1 23	25 0 0	25 0 0	
	James Horan	March 31, 1835, / October 31, 1840	Ditto	Torah	42 1 9	26 2 6	22 19 0	
					218 2 3	179 4 1½	154 15 10	
14. CLOGHER.	Thomas Dwyer	January 15, 1839	Land	Turriheen	20 0 0	6 15 0	9 0 0	
	Thomas Dwyer	October 31, 1840	Ditto	Ditto	35 0 0	10 10 0	5 12 0	
	James Magrath	January 15, 1840	House and land	Ditto	60 0 0	12 0 0	14 0 0	
	James Magrath	October 31, 1840	Ditto	Ditto	6 0 0	1 15 0	2 11 0	
	James Ryan	October 30, 1835	Ditto	Ditto	20 0 0	6 10 0	3 15 0	
	Owen Ryan	October 26, 1839	Ditto	Ditto	40 0 0	13 15 0	7 17 0	
	Cornelius Ryan	,,	Ditto	Park	145 3 7	24 0 0	24 0 0	
	Michael Ryan	October 31, 1840	Ditto	Ditto	142 2 6	24 0 0	24 0 0	
	Timothy Crough	October 21, 1833	Ditto	Glenaneigh	485 0 0	10 0 0	11 11 0	
	Denis Kenney	March 31, 1835, / October 31, 1840	Ditto	Cloncross	43 2 5	29 11 3	43 0 0	
	James Dwyer	October 31, 1840	Ditto	Clonealy	40 0 0	12 7 6	14 15 0	
	William Pennefather	October, 1839	Land	Marlow	29 0 25	27 0 0	36 0 0	
	Edward Pennefather	,,	House and land	Garranmore	67 1 28	52 10 0	29 6 0	
	William Bourke	,,	Ditto	Boheenduff	35 2 22	29 14 0	30 8 0	
	Edward Commins	Nov. 30, 1840	Ditto	Laffana	24 1 7½	18 15 0	24 0 0	
					1194 1 20½	279 2 9	279 15 0	

Rent and Valuation of £10 County Electors (registered 1833 to 1840)—*concluded.*

COUNTY TIPPERARY. CASHEL UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Situation of Property in respect of which Voter Registers.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observatio
					A. R. P.	£. s. d.	£. s. d.	
15. KILPATRICK.	*No Voter traced in this Division.*							
16. GRAYSTOWN.	James Brett	October 19, 1839	House, land, and bog.	Lurgoe	127 3 34	16 10 0	10 5 0	
	Thomas Brett	,,	Ditto	Ditto	127 3 34	16 10 0	10 5 0	
	Pat Halloran	,,	Ditto	Ditto	127 3 34	16 10 0	10 5 0	
	John Halloran	,,	Ditto	Ditto	131 2 13	100 0 0	122 0 0	
	Matthew Nowlan	,,	Ditto	Ditto	144 0 26	27 0 0	21 0 0	
	John Nowlan	October 24, 1840	Ditto	Ditto	142 3 3	27 0 0	21 0 0	
	William Dwyer	October 28, 1833	House and land	Graystown	11 0 0	8 0 0	8 8 0	
	John Dwyer	October 24, 1840	Ditto	Noan	30 1 32	30 0 0	31 16 0	
					843 3 16	241 10 0	234 19 0	
17. KILLENAULE.	John Morissy	October 19, 1839	House and yard	Killenaule	0 0 20	12 0 0	4 12 0	
			Land	Ditto	14 0 27	20 0 0	15 4 0	
	William Maher	,,	House and garden	Ditto	0 0 10	10 0 0	3 16 0	
			Land	Ditto	13 1 16	16 0 0	17 6 0	
	James Russell	October 24, 1840	House yard and garden.	Ditto	0 0 20	12 0 0	11 0 0	
	Richard Walsh	April 18, 1840	House and store	Ditto	0 0 10	14 0 0	16 0 0	
			Land	Ditto	19 1 17	16 0 0	19 0 0	
			House and land	Ditto	1 2 19	4 0 0	6 0 0	
	Thomas Corcoran	October 19, 1839	Ditto	Grague	39 1 36	38 0 0	29 18 0	
	Richard Corcoran	,,	Ditto	Ditto	165 0 13	115 0 0	60 0 0	Jointly
	Daniel Corcoran	,,	Ditto	Ditto	39 6 36	38 0 0	29 18 0	Ellen Co
	William Hanrahan	October 24, 1840	Ditto	Lanes-park	11 1 14	11 0 0	17 10 0	ran.
	James Quigly	Nov. 1, 1836 / October 24, 1840	Ditto	Rathroe	11 1 14	7 7 0	7 7 0	
					316 3 12	313 7 0	237 11 0	

SUMMARY of ACREAGE and VALUATION of TOWNLANDS in which no £10 Electors can be traced as Occupiers.

(*Vide* opposite page, and Local Report on Cashel Union, page 217.)

COUNTY TIPPERARY. CASHEL UNION.

Electoral Divisions.	Number of Townlands.	Extent.	Valuation.
		Acres.	£.
Cashel	43	11,506	10,642
Ballysheehan	17	8,226	5,262
Ardmoyle	13	4,723	4,789
Gaile	8	2,635	2,099
Magorban	12	4,315	3,834
Knockgraffan	21	10,531	8,565
Tullamain	13	3,508	2,701
Fethard	25	6,539	5,727
Peppardstown	16	6,625	4,995
Drangan	17	6,524	4,643
Cloneen	15	6,150	3,371
Killinane	15	5,261	4,806
Clonoulty	23	7,421	4,758
Clogher	16	5,308	2,681
Kilpatrick	32	8,345	7,295
Graystown	12	4,297	2,833
Killenaule	10	3,022	2,357
Totals	308	104,936	81,358

TOWNLANDS in which no £10 ELECTORS can be traced as Occupiers.

COUNTY TIPPERARY. CASHEL UNION.

Electoral Divisions.	Townland.	Extent in Statute Acres.	Valuation.	Name of principal Landlord as stated in Rate Book.
		Acres.	£.	
	Lyonstown	..	447	Lord Stanley.
	Ballycamask	309	268	Ditto.
	Monomea	252	157	P. O'Kenny.
	Ballyfowloo	328	209	Lord Stanley.
	Marshalstown	90	72	J. S. Barry.
	Garrygard	68	46	Ditto.
	Rathordan	864	895	Charles Lockwood.
	Kelscobau	114	85	Lord Stanley.
	George's Land	102	70	Sir J. G. Fitzgerald.
	Monadrela	115	74	J. S. Barry.
	Ballyknock	293	241	J. Power.
	Garranamore	367	275	Baron Pennefather.
	Clonmore	64	40	J. S. Barry.
	Gurteen Ellis	384	279	Ditto.
	Thurles Beg	1,026	806	Ditto.
	Dean's Grove	206	220	George Williams.
	Ballypaddeen	132	96	Lord Normantown.
	Freaghduff	517	652	Ditto.
	Fanagh	36	45	William Cooper.
	Scragane	32	54	Hugh Kennedy.
	Stonepark	28	21	F. O'Ryan.
	Rockplot	61	111	Richard Jordan.
	Eastloan	153	198	Rev. Robert Stevelly.
	Camas	739	643	Ecclesiastical Commissioners.
	Rathcawan	316	177	John Bailey.
	Ballinree	113	127	J. S. Barry.
	Gortmore	54	109	Ecclesiastical Commissioners.
	Knockovalogue	65	60	Charles Lockwood.
	Garryandrew	97	73	John Hare.
	Ballydoyle	604	615	Charles Ryall.
	Blackcastle	520	438	Lord Mountcashel.
	Loughandora	166	93	William Scargill.
	Stephenstown	280	226	Lord Stanley.
	Ballyduagh	311	276	Ditto.
	Mayfield	217	196	Thomas Price, Esq.
	Brickendown	276	229	Ditto.
	Meldrum	540	514	Oliver Latham.
	Ballinamona	307	292	William Murphy.
	Castlelake	117	230	General G. Hall.
	Rockview	262	248	Ditto.
	Knockroe	142	70	William Quin.
	Shanballa	658	577	John Bailey.
	Garrane	181	88	Ditto.
		11,506	10,642	
TARRAGHEEN.	Synone	288	267	Sir H. Goff.
	Ballinree	826	518	Thomas Price.
	Peake	171	94	Sir H. Goff.
	Ballysheken	464	450	J. S. Barry.
	Grange Beg	86	90	Avary Jordan.
	Ballyowen	574	509	M. Pennefather.
	Garrane	764	561	Charles W. Wall.
	Kilballyherbery	699	377	Oliver Latham.
	Ballyherbery	772	419	Thomas Price.
	Ballyheen	113	97	O. Latham.
	Fessough	90	94	M. Pennefather.
	Raheen	91	85	Ditto.
	Dualla	318	297	O. Latham.
	Cashen	178	162	A. Jordan.
	Erry	2,025	708	Ditto.
	Newtown	314	178	Lord Normantown.
	Grange	453	356	Representatives of E. O'Ryan.
		8,226	5,262	
ARDMOYLE.	Ardmoyle	648	678	J. H. Beasley and others.
	Bawnmore	213	196	J. H. Beasley.
	Kilbredy	179	173	F. Cuthbert Kearney.
	Clareen	276	241	Ditto.
	Camas	645	499	
	Ballydine	45	52	Ditto.
	Clonmore	424	438	J. Hyde.
	Cluen	25	24	W. Phelan.
	Castlemoyle	568	595	Brown and Long.
	Ballyroe	153	161	Richard Brown.
	Shrahane	34	18	Ditto.
	Nodstown	1,274	1,406	Blue-coat Hospital tenants.
	Longfield	239	308	
		4,723	4,789	
GAILE.	Graigenoe	523	460	Charles Clarke.
	Ballykelly	250	232	Mat. Pennefather.
	Holycross	29	74	Charles Clarke.
	Rathsalice	50	46	
	Glenbawn, Upper and Lower.	1,212	836	Mr. Hyde.
	Killough	466	413	
	Saulsquarter	105	38	
		2,635	2,099	

Electoral Divisions.	Townland.	Extent in Statute Acres.	Valuation.	Name of principal Landlord as stated in Rate Book.
		Acres.	£.	
MAGORBAN.	Rathbret	311	264	Representatives of Clutterbuck.
	Kilsallagh	410	280	Charles Barton.
	Kilconnell	547	574	Representatives of Scully.
	Caherbawn	369	154	W. Price.
	Mobarnan	648	648	Mat. Jacob.
	Woodhouse	301	321	Thomas Price.
	Clanbrogue	294	326	John Scully.
	Arbour Hill	165	158	Massey and Butler.
	Knockbrit	322	335	Mat. Jacob.
	Coolreen	244	204	W. Price.
	Curraghlarsna	335	294	Ditto.
	Railstow	369	276	
		4,315	3,834	
KNOCKGRAFFAN.	New Inn	874	857	Joseph Cooke.
	Knockgraffan	2,510	2,044	Baron Pennefather and Joseph Cooke.
	Ballygerald	539	430	Baron Pennefather.
	Knocknaneagh	288	213	Robert Carew.
	Wodenstown	312	267	Ditto.
	Donegal	630	436	Arthur Ryall and others.
	Cattlestown	158	89	Rev. Richard Lloyd.
	Newtown and Graigue.	549	173	Baron Pennefather.
	Claugherabreeda	642	551	John Prendergast and others.
	Garrandee	169	148	George Robins.
	Marlhill	649	590	Stephen Maher and others.
	Garranlee	588	564	Leonard Keating.
	Raheenamore	84	47	Jasper Pine.
	Rockwell	292	312	W. Roe.
	Farranlina	138	108	W. Roe and others.
	Toloom	129	72	Arthur Ryall.
	Chamberlain's-town	286	172	
	Whiteland	223	166	Edward Doherty.
	Outrath	852	697	N. Doherty and others.
	Killinsteen	352	298	James Scully.
	Templemore	267	331	Stephen Moore.
		10,531	8,565	
TULLAMAIN.	Gurrane	372	372	John Maher.
	Milltown	405	379	H. S. Massey.
	Acreanakirky	24	18	R. M. Labarte.
	Ballynatten	449	158	Rev. M. Stephens.
	Meginstown	714	487	W. Farrell and others.
	Rathsallagh	405	243	E. Day Stokes.
	Rosegreen	296	294	—— Newenham.
	Cappatollemaine	94	69	J. D. Scully.
	Rathmacarthy	203	143	—— Newenham.
	Bullock Park	117	116	Ditto.
	Glenalie	60	42	Ditto.
	Lower Green	238	262	Butler Lowe.
	Railstown, Little	131	118	
		3,508	2,701	
FETHARD.	Rathcoole	359	266	Rev. F. L. Gore and others.
	Farranree	24	18	Jacob Sankey.
	Farranbeen	119	74	Rev. F. L. Gore and others.
	Derryluskin	793	804	Ditto.
	Prospect	249	183	Ditto.
	Saucestown	282	284	H. Langley.
	Gurteenshanrogue	104	75	S. Moore.
	Slanestown	170	150	J. Sankey.
	Coolamore	373	285	H. Evans and others.
	Rocklow	110	120	H. Barton.
	Ballintemple	251	231	F. L. Gore.
	Annsgift	322	311	Col. Palliser.
	Ardsalla	210	232	W. Fennell.
	Barretstown	329	361	Mrs. Neville and another.
	Ardculla	26	20	Ditto.
	Mocklerstown	699	393	J. Raymond.
	Rathdrum	231	166	R. Connell.
	Maddensland	25	19	J. Douglass.
	Red City	210	330	W. Barton.
	Burret's Grange	318	257	J. Challoner.
	Killmaule-road	112	92	
	Strayley	58	113	
	Clonmel-road	260	189	
	Knockbrack	502	444	
	Coolmagur, Upper	403	310	
	And other denominations of less note.	6,539	5,727	

Townlands in which no £10 Electors can be traced as Occupiers—*concluded.*

County Tipperary. Cashel Union.

Electoral Divisions.	Townland.	Extent in Statute Acres.	Valuation.	Name of principal Landlord as stated in Rate Book.
		Acres.	£.	
Peppardstown.	Castlepark	146	143	Barton and Latham.
	Everard's Grange	153	133	Oliver Latham.
	Tinnakelly	350	188	H. Langley.
	Peppardstown	201	176	Matthew Jacob.
	Curraheen	241	142	William Armstrong.
	Higginstown	264	284	Millet and others.
	Lismagnan	447	291	H. G. Ponsonby and others.
	Bannford	173	120	J. O'Ryan and others.
	St. Johnstown	844	831	Moore and Penefather.
	Kilkenny Beg	929	627	Dunbar, Barton, & others.
	Milltown	174	164	Penefather and Moore.
	Coolagh	433	518	Ditto.
	Mortlestown	772	656	Matthew Jacob.
	Kilbready	137	66	Ditto.
	Grange Barry	102	80	Robert Carew and others.
	Grallagh	1,259	576	Wm. Nicholson & others.
		6,625	4,995	
Drangan.	Sileshawn	245	153	G. Bradshaw and others.
	Knockroe	377	250	R. B. H. Lowe.
	Drangan	90	128	
	Prieststown	509	442	Sir H Goff and others.
	Prospect	128	103	
	Kyle	673	568	Matthew Billet and others.
	Ballyvarna	156	120	Aldwell and Elliot.
	Ballyrichard	414	367	Ponsonby and Palliser.
	Clonohea	225	172	R. H. Egan.
	Ballybrian	730	522	Ponsonby and Palliser.
	Mounveering	453	321	R. B. Lowe and others.
	Cloughatanny	468	386	Nicholson and others.
	Moyne	192	140	Tobias Alwell.
	Ballyluskey	268	238	Ditto.
	Magoury	603	482	William Latham.
	Coolmileen	735	533	Ditto.
	Shannakill	258	218	
		6,524	4,643	
Cloneen.	Butler's Land	76	66	
	Strike (Upper)	261	360	William Barton.
	Strike (Lower)	69	74	
	Bannockstown	599	520	Sir J. Fitzgerald & others.
	Castlehiggins	19	16	Wm. Latham.
	Roebuckland	116	110	Wm. Barton.
	Bannockshane	15	14	Wm. Latham.
	Milestown	337	310	Lord Clare.
	Garrangill	198	170	
	Kiburry	103	74	Maher and others.
	Ballyhomack	334	159	Lord Clare and others.
	Cloran	1,879	867	Lord Clare.
	Gurtreapish	804	258	E. Lawlor and others.
	Tinnikelly	529	126	Eliza Dabody.
	Tubber	811	247	Lord Clare and others.
		6,150	3,371	
Killinane.	Cappadrumma	80	33	John Meaher.
	Kiltinan	620	790	Robert Cook.
	Lacopple	334	289	Ditto.
	Curraghagrana	334	193	F. Carleton and others.
	Grange Beg	458	447	Nicholas Power & others.
	Rathcanty	200	171	R. Penefather.
	Boula	170	77	D. N. Power.
	Gammonstown	417	354	Wm. Pennefather.
	Sladugh	139	136	J. H. Ryall.
	Grange	443	409	J. H. Netterville.
	Newtown Clohomonds.	316	305	J. D. Kellett.
	Milltown	488	476	W Pennefather & others.
	Currigeen Shanragh	395	373	P. Pennefather.
	Drumdiel	263	232	Charles Barton.
	Joycestown	604	511	M. Jacob and others.
		5,261	4,806	
Clonoulty.	Ballymore	1,373	772	Lord Norbury.
	Skahana	225	103	Ditto.
	Camask	68	33	Lord Norbury and others.
	Piercetown	276	223	Colonel Perceval.
	Woodford	181	168	Francis Green and another.
	Cappamurra	393	333	John Green.
	Dimone	172	112	John Green and others.
	Cluin	576	541	Lord Hawarden.
	Doorish	475	210	Ditto.
	Ballychown	349	86	R. Usher.
	Peters Hill	108	36	R. Otway Cave.
	Knockbawn	639	76	Ditto.
	Carrigeen	218	190	Lord Hawarden.
	Coolanger	304	221	Ditto.
	Monroe	113	113	Ditto.

Electoral Divisions.	Townland.	Extent in Statute Acres.	Valuation.	Name of principal Landlord as stated in Rate Book.
		Acres.	£.	
Clogher.	Drum	160	64	R. Otway Cave.
	Ballindromen	154	107	Lord Hawarden.
	Rossmore	458	289	Ditto.
	Kilmore	124	152	Colonel Perceval.
	Ballagh	382	367	Ditto and others.
	Gurtnagrangua	59	51	Lord Hawarden.
	Shavarla	380	381	Ditto.
	Clonbanane	234	150	Lord Norbury.
		7,421	4,758	
	Gortmore	890	82	Lord G. Quin and oth
	Fallinafinough	1,457	97	Ditto.
	Stoick	188	56	
	Drummond	311	158	Matthew Jacob.
	Ann's Grove	77	72	Nasan Crowe.
	Corbally	97	107	W. Murphy and others
	Brocka	264	153	Edward Pennefather.
	Clomyharp	430	448	Matthew Pennefather.
	Gurtnaskeha	297	276	Lord Hawarden.
	Knockaderry	85	77	Matthew Pennefather.
	Derrymore	119	121	Edward O'Brien.
	Fanagh	105	101	Colonel Perceval.
	Lisheen	12	11	M. Pennefather.
	Clogher	475	470	Nicholas Doherty.
	Miltown	291	257	Ditto and others.
	Gutterstown	210	195	
		5,308	2,681	
Kilpatrick.	Coolacusan	424	426	M. Dwyer and others.
	Attybrick	223	235	Lord Hawarden.
	Golden Garden	326	350	Ditto.
	Gurtussa (Upper)	447	207	Ditto.
	Gurtussa (Lower)	431	474	Ditto.
	Drumnacrohy	105	52	Ditto.
	Garryduff	148	153	Ditto.
	Kilpatrick	261	241	F. S. Bradshaw & othe
	Graffan	322	265	Black and others.
	Knockroe	81	59	Lord Hawarden.
	Farnavallah	152	155	Ditto.
	Coobbawn	292	301	Ditto.
	Mandmount	167	157	Ditto.
	Rossbeg	88	44	Ditto.
	Gurtrush	159	95	Ditto.
	Joureen	9	3	Ditto.
	Maudstown	40	201	Ditto.
	Gurtnarush	165	70	Ditto.
	Ballintemple	9	11	Ditto.
	Ballinamona	178	167	A. Kiley and others.
	Kilshenane	615	558	J. Hyde.
	Knockavalla	113	121	W. Cooper.
	Pebblehill	142	130	J. Hyde.
	Kilmore	361	345	W. Cooper.
	Ballywalter	271	279	Ditto and others.
	Clankelly	300	288	Samuel Allen and oth
	Clonespoe	469	407	N. B. Green & R. Us
	Cummusk	64	60	John Murphy.
	Knockbrack	48	43	R. Clarke and others.
	Grovestown	71	70	Ditto.
	Bishop's Wood	931	435	Ditto.
	Kilmore	933	893	George Whelan.
		8,345	7,295	
Graystown.	Derrickeene	531	144	Richard Morse and oth
	Kilboy	65	55	Richard Hemphill.
	Ballinure	805	562	Godfrey Taylor.
	Kilbrenil	256	213	—— Sweeney and oth
	Cooleigh	709	295	Thomas Ponsonby.
	Ballinanty	230	217	Hamilton Lane and oth
	Balloughberi	735	521	Jeremiah Massy & oth
	Knockforlough	228	77	Watson and others.
	Coolquill	112	284	Palliser and Tighe.
	Burnchurch	371	230	Richard Hemphill.
	Castlequarter	56	69	
	Dunquib	199	166	Mrs. Pennefather.
		4,297	2,833	
Killenaule.	Gurrane	198	193	Patrick Waldron
	Knockavarda	251	210	Thomas Quin.
	Knockinglass	642	505	Ryall, Sadler, and oth
	Moyglass	368	272	J. H. Ryall.
	Mount Taylor	107	66	Miss Carew.
	Callaganstown	418	330	
	Rathmooley	288	159	Rev. M. Burgess.
	Dunquib	145	101	Patrick Waldron.
	Roan	270	270	W. Jacob and R. Pur
	Mouslat	335	251	Patrick Waldron.
		3,022	2,357	

Note.—This list of townlands and denominations in the Cashel rate-book, which do not appear by the Clerk of the Peace's list, to contai £10 Electors, has been carefully revised, and is as accurate as the documents from which it has been compiled will admit of. It has been referred to i Local Report on the Cashel Union, page 217.

CASTLEREA UNION.

Extracts from Minute Book of Board of Guardians.

Extracts from minute-book.

At a meeting of the Guardians of the Castlerea Union, held on the 13th day of December, 1839, it was resolved that Mr. Gaffney be appointed valuator of the Union.

Valuator appointed.

At a meeting of the Valuation Committee, held on the 30th April, 1840—

The valuation of the electoral division of Artagh was taken into consideration.

Valuation of Artagh, E. D.

In cases where farms are held by owner or occupier, with a herd's house or garden thereon, the valuator has set down the herd as a separate occupier, and his master as the owner. The Committee are of opinion that the herd has no interest in the land; he is removable at a moment's notice; and his house and garden should be included in the whole quantity of the occupier, under the description of houses, offices, and land.

In like manner, where a porter's lodge is attached to a mansion-house, the lodge is put as a distinct tenement. It should be considered as part of the house and offices, as a stable or a garden-house is done, and included in the extent and net value of the mansion.

The Committee have given much consideration to the value of timber, and have been unable to find a fixed rate in the Act of Parliament, or in any published communication of the Commissioners.

Valuation of timber.

A recommendation is made by the Commissioners, in a letter of Mr. Stanley to the Guardians of Cork, dated 27th November, 1839: but this is given with much doubt; and the Guardians left at liberty to decide the matter.

The Commissioners are of opinion, that the most equitable mode of rating woods and plantations grown for profit is to estimate the actual value of the trees as they now stand, and consider one-twentieth as the net annual value.

Principle on which woods should be valued.

With the above observations the Committee approve of, and submit to the Board of Guardians, the valuation of the electoral division of Artagh.

Valuation of Artagh approved of.

At a meeting of the Valuation Committee, 6th May, 1840—

The letter of Mr. Stanley, dated 28th April, enclosing copies of a circular on valuation and rating, has been received.

Commissioners' circular on valuation.

The instructions contained in this circular, on the subject of the valuation of timber, are clear, and differing from the resolutions entered into at the last meeting, the Committee have pointed out those clauses to the particular attention of the valuator, and have given a copy of the circular to him for his guidance.

Evidence.

Evidence.

Mr. EDWARD GAFFNEY, valuator of the Union, *examined.*

Mr. Gaffney, valuator.

Was appointed valuator of this Union in January, 1840.

Is not a professional valuator, but has been an under-agent on extensive estates for the last 12 years, and as such has had great experience in valuing land.

Qualification.

The valuation is not yet completed.

Valuation not completed.

Was furnished with the Ordnance maps. In general obtained from the incumbents the tithe-applotments of their respective parishes, and this for the purpose of ascertaining the contents of holdings.

Ordnance maps and tithe applotment.

Always ascertained the names of occupiers, and the contents of holdings; sometimes the latter by actual admeasurement.

Visited every individual holding, and valued it separately, with the exception of those tenements which were held in partnership. Valued every tenement as carefully, and on the same principle, as if he had been valuing for a landlord. The principle which he adopted was this:—On a farm of average quality he calculated the amount of produce which the land was likely to yield, estimated the value of that by a fixed scale of prices, and, deducting so much for seed, labour, and taxes, and a small allowance for repairs, arrived at the net produce, one-half of which he allowed to the tenant as fair remuneration, and the other half to the landlord as a reasonable rent: this rent he adopted as a standard of value, and valued all lands through the Union by it, according to their quality.

Valued tenements separately.

Principle on which valuation was made.

Made allowance for advantages or disadvantages of situation, such as proximity to markets, facility of obtaining manure, &c. Where tenements were at a distance from good roads he made an abatement of three or four shillings an acre.

Advantages of situation.

The half of the net produce he considers a fair reasonable rent, such as a solvent tenant could pay.

Half of net produce a fair rent.

A solvent tenant is one who has capital sufficient to cultivate his farm advantageously, and out of the produce "meet all demands on him," and support his family comfortably.

Solvent tenant.

Made a rule not to ask the tenants what rent they paid, except in a few instances of partnership.

Did not inquire the rent.

Valued small and large farms on the same scale.

Small and large farms valued on the same scale.

Never inquired whether there was a lease.

Farms that were used exclusively for grazing he valued on a higher scale. Did not value houses separately from the farm.

Grazing farms valued on a higher scale than tillage ones.

Valued demesnes according to the quantity and quality of the land, woodland and all. Valued the house, garden, offices, &c. separately.

Demesnes.

In the Roscommon portion of the Union the average size of farms is from 8 to 10 acres; in the Mayo portion 6 acres is the average.

Size of farms in Roscommon.
Mayo.

Was guided in the valuation of houses in towns by the actual letting value.

Houses in towns.

Generally speaking, on the large estates, the valuation is fully up to the actual rents; the holdings of small proprietors and middlemen are valued considerably lower than the rent—30 per cent. lower.

Relation of valuation to rents.

The prevailing tenure throughout the Union is from year to year.

Prevailing tenure.

There is decidedly less disposition now than formerly among landed proprietors to grant leases.

Fewer leases granted than formerly:

Is of opinion that landlords object to give leases from a wish to prevent their estates being cut up into small subdivisions.

The reason.

There is such extraordinary competition for land, that it has been raised considerably above its value. Very few small holders have leases.

Great competition for land.

Is positive that the valuation, as far as it has gone, is uniform.

Valuation uniform.

Thinks it is satisfactory; with one exception, has heard no objections. No alterations were made in his valuation by the Committee, with the exception of some cases where he valued porters' lodges and herds' houses as separate tenements, they directed him not to value them separately; they also directed that growing timber should not be valued.

B. Irwin, Esq. elected Guardian.

BALLANTINE IRWIN, Esq., elected Guardian for Castle Plunket Electoral Division, *examined.*

Is a member of the Valuation Committee. The valuation of eight electoral divisions has been completed, but has not yet been adopted and confirmed by the Board.

Valuation fair and uniform.

Considers it a very fair valuation and uniform.

It is about 13 per cent. below what land would bring if it were set up to competition.

Valuation 13 per cent. below actual rent.

Thinks that when an article is brought to market and set up to public competition, the price which it will bring is its actual value: the valuation is about 13 per cent. below the actual rent paid.

No wish shown either for a high or low valuation.

Thinks that there was no desire expressed either for a high or low valuation, and no attempt made to influence the valuation either way.

Valuation satisfactory.

Considers the valuation to be generally satisfactory.

Principle of valuation fair.

Thinks that the principle which the valuator adopted was a fair and correct one.

Amount of remuneration to tenant.

Where all the land is properly cultivated, thinks that one-third of the produce would be a fair remuneration; but in this part of the country, where from deficiency of proper treatment the land is not so productive as it should be, is disposed to think that one-half would not be too much.

Small farms prevail.

Small farms prevail throughout the Union.

In Mayo and Galway average below 10 acres. In Roscommon about 10 acres.

In the Mayo and the greater part of the Galway portion of the Union the farms are below ten acres, nearer to five than ten. In the Roscommon portion of the Union thinks that ten acres would be close on the average. In that part a principal proprietor, Lord Mount Sandford, has been for some years in the habit of consolidating the small holdings, and bringing them up to ten acres.

Fewer leases granted than formerly.

There is decidedly a greater indisposition now than formerly among landed proprietors to grant leases.

Thinks that the motive which induces landlords not to grant leases varies in different parts; in some places the motive is political; in others, the landlords, either from an objection to having their estates cut up into small holdings, or from an impression that the value of land is likely to rise, have a disinclination to grant leases.

Value of land considerably increased: nearly up to the war prices.

During the last ten or twenty years the value of land has considerably increased, and there is a general impression that it will rise still higher. It is now nearly up to the war prices.

Few of the small holders have leases.

Will venture to state that there is scarcely a holder under ten acres in the Union who has a lease dated within the last twenty years.

Constituency has diminished.

The amount of the constituency has diminished within the last few years. Some landlords have not registered their tenants, knowing that they would not vote with them.

On those estates where the political feelings of the landlords and tenants are the same, the tenants are anxious to register; while on those estates differently situated, they register with reluctance.

Great competition for lands.

There is great competition for land. Knows an instance of a tenant under notice to quit at May getting in March 18*l.* for his good-will, though the holding was only six acres.

Owen Young, Esq. ex-officio Guardian.

OWEN YOUNG, Esq., ex officio Guardian, *examined.*

Is a member of the Valuation Committee. The valuation of eight electoral divisions has been submitted to them. As far as he has examined it, he cannot say that it satisfies him.

Valuation incorrect and not uniform.

"Generally speaking" it may be fair, but in those parts which he has examined, he thinks it is incorrect and by no means uniform.

Revision necessary.

A revision is necessary.

Tenure.

Tenancy-at-will is the most prevailing tenure in the Union.

There is very great competition for land. Great competition.

Knows a case where a small holder-at-will, whose rent amounted only to about 3*l.*, received 16*l.* for his good-will.

There is a great number of small holdings. The Union comprises portions of the poorest and most populous parts of Mayo, Roscommon, and Galway. Great number of small holdings.

A very large proportion of the holdings are under 5*l.* a-year rent. Very few of them are on lease.

There is great indisposition on the part of landed proprietors to grant leases, except when they wish to create a political interest. Disinclination to grant leases.

DOMINICK CORR, Esq., ex officio Guardian, *examined.* Domk. Corr, Esq., ex-officio Guardian.

From the examination he has given the books, is of opinion that the valuation is so incorrect that a thorough revision is absolutely necessary. Valuation incorrect.

VALUATION of £10 COUNTY ELECTORS (Registered 1832 to 1840), so far as ascertained.

COUNTY ROSCOMMON. * Marked thus registered in 1832, and not since re-registered. CASTLEREA UNION.

Electoral Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
LOUGHLIN.	James Sampy	June, 1839	House and land	Buckhill	8 1 16	3 11 0	
	Thomas Sampy	Oct. 1839	,,	,,	10 2 4	4 9 0	
	James Sharket	June, 1840	,,	,,	20 1 0	14 10 0	
	John Sampy, jun.	June, 1838	,,	,,	11 1 10	4 16 0	
	Edward Narce	Oct. 1840	,,	,,	17 0 0	11 18 0	
	Robert Sampy	June, 1840	,,	,,	3 3 5	1 15 0	
	Leonard Sampy	Oct. 1839	,,	,,	15 0 20	6 8 0	
	Patrick Carrol	Oct. 1840	,,	,,	16 0 31	10 0 0	
	Peter Egan	Oct. 1839	,,	,,	16 0 31	11 10 0	
	Martin Finn	,,	,,	,,	32 2 33	26 2 0	
	Timothy Finn	April, 1839	,,	,,	15 1 22	9 10 0	
	William Guess	Oct. 1839	,,	,,	10 1 35	6 8 0	
	Robert Guess	,,	,,	,,	10 1 35	6 8 0	
	Thomas Moffit	June, 1839	,,	Barnacawley	10 0 20	5 2 6	
	Rave Dyer	Oct. 1839	,,	,,	9 2 35	6 1 6	
	Roger Finan	April, 1839	,,	,,	14 2 12	7 10 0	
	John Gallaher	Oct. 1839	,,	,,	14 2 12	9 2 0	
	Martin Hardiman	June, 1840	,,	,,	12 0 24	7 18 0	
	Patrick Cawley	April, 1839	,,	Correcutorpan	12 3 33	8 15 0	
	John Casserly	June, 1840	,,	,,	8 3 26	5 15 0	
	James Foley	,,	,,	,,	8 0 16	4 17 6	
	Matthew Gilmore	April, 1839	,,	,,	9 1 11	6 8 0	
	Patrick Gordon	Oct. 1839	,,	,,	52 2 38	46 0 0	
	Patrick Wynn	April, 1830	,,	,,	21 3 9	13 1 0	
	Michael Wynn	,,	,,	Mullaghnashee	14 2 12	10 7 6	
	Andrew Dowd	Oct. 1839	,,	,,	21 0 9	15 7 0	
	Thomas M'Dermot	,,	,,	,,	19 0 30	13 0 0	
	Stephen Regan	,,	,,	,,	18 2 20	14 3 0	
	John Regan	,,	,,	,,	12 0 24	5 17 0	
	Michael Reilley	,,	,,	,,	17 0 1	12 0 0	
	Patrick Corcoran	,,	,,	,,	32 1 4	16 10 6	
	James Corcoran	,,	,,	,,	18 2 21	14 1 0	
	Thomas Foley	June, 1840	,,	,,	17 3 11	12 19 0	
	Denis Higgins	Oct. 1839	,,	,,	15 1 22	11 2 0	
	*Paul Gara	Nov. 1832	,,	Cloonfinglass	20 2 24	14 12 0	
	Thomas Higgins	April, 1839	,,	,,	19 1 30	11 11 6	
	Patrick Higgins	June, 1839	,,	,,	21 0 9	17 18 0	
	Lacky Gara	Oct. 1839	,,	,,	13 3 2	8 14 6	
	*John Gara	Nov. 1832	,,	,,	6 2 34	4 4 0	
	Michael Gara	April, 1839	,,	,,	21 0 9	14 15 0	
	Edward Gara	Oct. 1839	,,	,,	21 0 9	14 15 0	
	Thomas Gara	April, 1839	,,	,,	21 0 9	14 15 0	
	William Higgins	June, 1839	,,	,,	24 2 0	20 16 6	
	Robert Connor	Oct. 1839	,,	Eden	27 3 26	19 9 0	
	Michael Lee	,,	,,	,,	10 3 31	8 15 0	
	Martin Lee	,,	,,	,,	12 3 33	7 13 0	
	William Laven	,,	,,	,,	10 3 31	8 15 0	
	Patrick Giblan	,,	,,	,,	15 3 8	9 9 6	
	John Lee	June, 1840	,,	,,	8 3 26	6 18 0	
	Michael Lee	Oct. 1840	,,	,,	12 3 36	7 13 0	
	Patrick Moffitt	June, 1839	,,	,,	10 3 31	8 15 0	
	Adam Moffitt	,,	,,	,,	10 3 31	8 15 0	
	Patrick Morris	,,	,,	,,	56 3 31	38 14 6	
	Patrick Quinn	Oct. 1839	,,	,,	15 3 8	9 10 0	
	Patrick Regan	,,	,,	,,	12 1 16	8 2 6	
	John Regan	,,	,,	,,	12 1 16	8 2 6	
	*William Barrett	Nov. 1832	,,	,,	10 3 31	8 15 0	
	John White	June, 1840	,,	Cleragh	12 0 24	7 14 0	
	*Richard White	Oct. 1832	,,	,,	12 0 24	7 14 0	
	Robert Wallace	April, 1838	,,	,,	22 2 28	12 16 0	
	Martin Gordon	April, 1839	,,	,,	35 2 21	20 18 6	
	James Reeneen	Oct. 1839	,,	Kilgarriff	11 1 14	5 5 0	

Valuation of £10 County Electors (registered 1832 to 1840)—*continued.*

COUNTY ROSCOMMON. Marked thus (*) registered in 1832, and not since re-registered. CASTLEREA UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
LOUGHLIN.	John Gordon	April, 1837	House and land	Kilgarriff	22 2 28	11 3 0	
	*Edward Timothy	Nov. 1832	,,	Lisananny	55 3 0	39 11 6	
	John M'Dermot, jun.	Oct. 1839	,,	,,	19 3 34	14 6 0	
	John M'Dermot, sen.	Jan. 1837	,,	,,	15 3 6	11 1 0	
	Luke Mannion	Oct. 1839	,,	,,	15 3 6	11 1 0	
	Patrick Bierne, jun.	June, 1840	,,	,,	14 0 12	9 2 0	
	*Michael Bierne	Nov. 1832	,,	,,	9 1 22	5 5 0	
	Patrick Bierne, sen.	June, 1840	,,	,,	14 0 12	8 15 0	
	Peter Dockery	,,	,,	Clonsheever	14 2 35	8 8 0	
	Patrick Dockery	,,	,,	,,	13 3 0	5 19 0	
	*Patrick Kelly	Nov. 1832	,,	,,	8 0 16	4 13 0	
	Dudley Mulrennan	Jan. 1840	,,	,,	7 0 20	3 15 6	
	Michael Serridge	Oct. 1840	,,	,,	12 3 35	7 0 6	
	*Patrick Serridge	Oct. 1832	,,	,,	7 1 16	3 13 0	
	Patrick Carty	Oct. 1839	,,	,,	12 2 16	8 4 0	
	Patrick Egan	,,	,,	,,	12 2 16	7 9 6	
	Thomas Cregy	,,	,,	,,	8 3 27	4 14 0	
	John Tighe	June, 1838	,,	Townyroper	92 0 14	43 0 0	
	Cormack M'Dermot	June, 1839	,,	Cloonarragh	5 0 19	8 14 0	
	*Stephen M'Dermot	Nov. 1832	,,	,,	12 1 8	8 18 6	
	Peter Madden	Jan. 1837	,,	,,	4 2 35	3 13 6	
	Edward Gallagher	Oct. 1839	,,	Cloonard	13 1 18	8 10 0	
	Patrick Brennan	,,	,,	,,	22 1 25	18 6 0	
	Cornelius Timothy	,,	,,	Fligh	71 1 19	61 7 0	
	James Cowen	,,	,,	,,	35 3 6	28 11 6	
	Edward King	,,	,,	,,	17 0 16	13 10 0	
	Bryan King	,,	,,	,,	20 2 31	12 11 0	
	William Brady	,,	,,	,,	19 2 26	18 2 0	
	Michael King	,,	,,	,,	20 2 31	12 10 6	
	John King	,,	,,	,,	20 2 31	12 10 6	
	Michael King, sen.	,,	,,	,,	20 2 31	12 10 6	
	Patrick King	,,	,,	,,	17 0 16	13 10 0	
	Charles Loone	,,	,,	,,	8 2 8	6 15 0	
	Thady Callaghan	Oct. 1840	,,	,,	17 0 16	13 10 0	
	Darby Dolan	June, 1838	,,	,,	56 3 8	42 0 0	
	Edward Regan	Oct. 1839	,,	,,	16 2 36	13 12 6	
CASTLEREA.	*Denis O'Brien	Nov. 1832	,,	Armagh	11 1 0	6 6 0	
	*Hugh Satchwell	,,	,,	Ardass	32 2 0	29 6 0	
	*Thomas Satchwell	Oct. 1832	,,	,,	20 1 26	17 5 0	
	*Patrick Grogan	Nov. 1832	,,	Beagh	17 2 11	13 6 0	
	Roger Mulkeran	Oct. 1839	House, offices, and plot.	Castlereagh	0 3 11	10 0 0	
	*John Dowlan	Nov. 1832	Do. do. & garden	,,	0 1 20	12 0 0	
	*Thomas Dillon	,,	Do. do. & land	,,	11 1 0	41 12 0	
	*James Flynn	,,	House, offices, and plot.	,,	0 2 10	6 10 0	
	*George Hawthorn	,,	,,	,,	0 0 34	8 0 0	
	*James M'Dermott	Oct. 1832	,,	,,	0 1 2	30 0 0	
	John Tighe	Oct. 1839	Do. do. & garden	,,	0 0 34	18 0 0	
	*Luke Farrell	Oct. 1832	House and land	Cloncoose	10 3 10	5 7 0	
	*Loughlin Higgins	Nov. 1832	,,	,,	8 1 0	4 9 0	
	*William Higgins	,,	,,	,,	8 1 0	4 9 0	
	Michael Hart	Jan. 1833	,,	,,	16 2 0	8 18 0	
	Patrick Flanagan	June, 1839	,,	,,	21 2 20	10 15 0	
	Michael Scully	April, 1839	,,	,,	10 3 10	5 7 0	
	*James Martin	Nov. 1832	,,	Cloonfad	9 2 35	5 19 0	
	*Michael Kelly	,,	,,	,,	10 2 0	5 18 0	
	*Owen Harrington	,,	Land	Cloontrask	25 2 32	16 4 0	
	*Owen Harrington, jun.	,,	House, offices, and land.	,,	70 0 0	40 0 0	
	Peter Egan	April, 1837	House and land	Creglaghan	13 3 13	7 4 0	
	John Grady	June, 1839	Land	,,	6 3 21	4 4 0	
	Cormack M'Donogh	,,	House and land	,,	31 1 0	16 14 0	
	*John M'Donogh	Oct. 1832	,,	,,	15 2 20	8 7 0	
	*Michael M'Donogh	,,	,,	,,	13 1 4	7 10 0	
	Daniel Hanly	June, 1839	,,	Drumalough	17 3 10	9 8 0	Daniel Hanly is al rated at £3 for an ther tenement.
	*William Hanly	Nov. 1832	,,	,,	35 2 20	18 17 0	
	*Ralph Glover	,,	,,	Tonreavagh	40 3 11	25 5 0	
	Hugh Glover	Jan. 1833	,,	,,	10 0 10	6 5 0	
BALLINLOUGH.	Michael Madden	April, 1836	House, office, & land	Ballinlough	15 1 0	16 2 0	
	Edmund Creane	April, 1837	House and land	Brenabey	19 0 0	9 6 0	
	Patrick Finan	June, 1839	,,	,,	19 3 34	8 10 0	
	James Fitzgerald	,,	House, office, & land	Clooncan	20 2 2	9 9 0	
	*William Broderick	Oct. 1832	House and land	Cloonfower	12 3 33	7 19 0	
	*John Flanagan	Nov. 1832	,,	,,	21 0 10	9 7 0	
	*Michael Flanagan	,,	,,	,,	17 1 38	9 5 0	
	*Dominick Flanagan	,,	,,	,,	12 3 33	8 1 0	
	*John Flanagan	,,	,,	,,	10 2 4	4 0 0	John Flanagan i rated for anothe tenement at 4*l.* 12
	*John Lavin	Oct. 1832	,,	,,	13 0 38	8 1 0	
	Edward Clarke	June, 1839	,,	,,	15 1 22	6 18 0	
	*John Brown	Oct. 1832	,,	Cloonisklu	14 2 30	7 12 0	
	*Richard Dillon	,,	,,	,,	18 1 5	9 19 0	
	*John Madden	,,	,,	,,	18 2 0	10 10 0	
	*Hugh Finan	Nov. 1832	,,	Cloonfower	21 0 10	9 7 0	
	*Nicholas Madden	Oct. 1832	,,	Sragh	22 0 0	9 3 0	
	*Michael Donellan	Nov. 1832	,,	Stone Park	17 2 0	6 9 0	
	*Mark Finn	,,	,,	Taghnoose	18 1 30	9 17 0	
	*Lawrence Noone	,,	,,	,,	11 1 30	6 2 0	
KILTULLAGH.	John Disken	Oct. 1837	,,	Altore	22 3 20	13 14 0	
	James Egan	,,	,,	,,	13 1 0	7 2 0	
	Paul Rogers	Oct. 1840	,,	Attishane	23 1 20	15 12 0	

Valuation of £10 County Electors (registered 1832 to 1840)—*continued.*

COUNTY ROSCOMMON. Marked thus (*) registered in 1832, and not since re-registered. CASTLEREA UNION.

Division.	Names of £10 Electors whose tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
KILTULLAGH.	Michael Rogers	Oct. 1840	House and land	Attishan e	85 0 0	54 0 0	
	*Luke Prendergast	Oct. 1832	Land	Benmore	76 3 30	43 18 0	
	Patrick Fitzmorris	June, 1840	House and land	Castlequarter	9 2 25	4 16 0	
	John Hussey	,,	,,	,,	11 0 37	7 3 0	
	Lawrence Hussey	,,	,,	,,	11 0 18	7 3 0	
	Thomas Hussey, sen.	Oct. 1840	,,	,,	10 3 10	6 19 0	
	Thomas Hussey	June, 1840	,,	,,	11 0 37	7 3 0	
	Robert Hussey	,,	,,	,,	11 0 37	7 3 0	
	Patrick Hussey	Oct. 1840	,,	,,	10 3 11	6 19 0	
	Roger Brady	Oct. 1839	,,	Clogher Upper	16 2 8	7 13 0	
	Michael Costello	Oct. 1840	,,	,,	11 1 7	5 8 0	
	Martin Mullowny	,,	,,	Clogher Yal	16 2 17	9 9 0	
	William Stratch	June, 1840	,,	Clogher	12 1 0	5 4 0	
	Charles Stratch	Oct. 1840	,,	,,	18 1 20	7 16 0	
	Richard Ternan	June, 1840	,,	Cloonerkaun	18 2 13	4 19 0	
	Patrick Kelly	April, 1839	,,	,,	17 2 27	5 0 0	
	Lawrence Doorey	June, 1840	,,	,,	18 2 13	4 19 0	
	Thomas Burke	Oct. 1839	,,	,,	27 3 0	7 8 0	
	Bryan M'Hugh	,,	,,	Castlequarter	9 1 22	5 2 0	
	Patrick Noone	,,	,,	,,	15 2 0	9 13 0	
	John Noone	,,	,,	,,	15 2 0	9 13 0	
	Michael Boyle	June, 1840	,,	Cloonerkaun	18 2 13	4 19 0	
	Patrick Concannon	April, 1839	House & reclaimed mountain land	Derrylaghan	12 0 32	4 6 0	
	Bryan Concannon	June, 1840	,,	,,	4 0 11	1 9 0	So stated in Rate Book.
	John Kearney	,,	,,	,,	9 3 0	3 6 0	
	John Menane	Oct. 1839	,,	,,	8 0 21	2 17 0	
	Thomas Walsh	April, 1839	,,	,,	12 0 32	4 6 0	
	Francis Hepburn	Oct. 1840	House and land	Garranlaghanbey	16 1 3	7 18 0	
	John M'Hugh	,,	,,	,,	18 3 17	9 9 0	
	John Ormsby	,,	,,	,,	13 1 35	6 15 0	
	*Patrick Rafferty	Nov. 1832	,,	Glenties	32 0 32	12 0 0	
	*James Rafferty	,,	,,	,,	33 3 7	13 4 0	
	David Doorey	June, 1840	House & reclaimed mountain land	Derrylaghan	12 0 32	4 6 0	
	Patrick Daly	Oct. 1840	House, offices, & land	Garranlaghanmore	106 3 8	56 8 0	
	Patrick Heneghan	,,	House and land	Kiltullagh	76 1 37	49 0 0	
	Luke Rogers	,,	Land	,,	23 0 0	14 19 0	
	*Luke Rogers	Nov. 1832	House and land	Lisnagroob	8 0 20	4 12 0	
	John Burke	Oct. 1840	,,	Pollanaroo	6 2 34	3 18 0	
	Edward Egan	June, 1840	,,	,,	13 1 28	7 16 0	
	Michael Gannon	,,	,,	,,	7 1 9	4 4 0	
	Peter Heveran	,,	,,	,,	13 1 28	7 16 0	
	John Kean	Oct. 1839	,,	,,	8 1 23	4 17 0	
	William Keranny	June, 1840	,,	,,	20 1 10	9 16 0	
	John Lean	,,	,,	,,	6 2 34	3 18 0	
	Michael Mullen	,,	,,	,,	15 2 26	9 2 0	
	Bryan Delany	Oct. 1839	Land	Spring Garden	6 1 37	4 7 0	
	John Hussey	,,	,,	,,	6 1 37	4 7 0	
	John Rafferty	Oct. 1840	,,	,,	61 1 10	38 16 0	
	Peter Silk	,,	House and land	,,	14 3 9	9 2 0	
	Thomas Walsh	,,	,,	,,	14 3 9	9 13 0	
BELLANAGARE.	*John Feeny	Oct. 1832	,,	Arraghan	26 2 0	20 0 0	
	Patrick M'Cormack	Oct. 1834	,,	,,	9 2 35	6 2 0	
	Thomas O'Reilly	Oct. 1839	,,	Ballinabowna	12 0 30	6 3 0	
	Patrick O'Conor	April, 1837	Land	Bellanagare	76 1 2	64 7 0	
	Thomas Connor	,,	House and plot	,,	0 1 25	5 0 0	
	Loughlin Cowen	June, 1839	Town plots	,,	11 1 14	11 4 0	
	*James Brennan	Nov. 1832	House and plot	,,	0 1 25	4 12 0	
	Michael M'Dermott	June, 1839	House and land	Brackloon	20 1 32	15 12 0	
	Michael Brady	Oct. 1834	,,	Carrowreagh	34 3 14	25 0 0	
	Thomas Bradly	,,	,,	,,	14 1 5	8 18 0	
	Patrick Casserly	,,	,,	,,	55 2 36	41 19 0	
	Gill Callaghan	,,	,,	,,	17 3 11	13 7 0	
	John Croghan	,,	,,	,,	11 1 20	7 16 0	
	Peter Casserly	,,	,,	,,	19 1 29	14 15 0	
	Martin Crean	,,	,,	,,	23 3 23	14 16 0	
	Patrick Freeman	,,	,,	,,	20 0 25	14 13 0	
	John Kilroy	,,	,,	,,	17 3 27	12 16 0	
	Martin Kilroy	,,	,,	,,	8 3 13	6 8 0	
	Owen M'Dermot	,,	,,	,,	20 2 10	15 7 0	
	Andrew M'Grath	,,	,,	,,	13 2 3	7 9 0	
	Patrick Conry	April, 1837	,,	Cashel	16 1 20	12 5 0	
	Michael Durr	June, 1839	,,	,,	11 2 24	11 0 0	
	Andrew Minchen	April, 1837	,,	,,	7 0 10	6 8 0	
	James Partland	June, 1839	,,	,,	12 0 28	10 3 0	
	Edmund Garahan	June, 1837	,,	Killorky	1 0 0	1 10 0	So stated in Rate Book.
	*Patrick Coyne	Nov. 1832	,,	Killaster	91 3 0	90 0 0	
	Owen Bryan	June, 1839	,,	Knockrol	13 3 9	11 9 0	
	Thomas Brennan	April, 1837	,,	,,	13 3 9	11 9 0	
	Michael Brennan	June, 1839	,,	,,	10 0 32	7 16 0	
	Andrew Cullinan	April, 1837	,,	,,	10 0 32	7 16 0	
	James Coleman	,,	,,	,,	9 2 32	7 8 0	
	James Cullinan	,,	,,	,,	9 2 32	7 8 0	
ARTAGH.	Lawrence Plover	Oct. 1839	,,	Curracoggil North	25 0 14	16 17 0	
	John Mullowney	Jan. 1840	,,	,,	31 3 1	28 19 0	
	Patrick Higgins	April, 1839	,,	,,	40 1 38	30 11 0	
	Michael Duffy	Oct. 1839	,,	Curracoggil South	25 3 39	17 3 0	
	John French	April, 1839	,,	,,	27 0 26	15 11 0	
	James Egan	Oct. 1839	,,	,,	16 0 31	12 4 0	
	John M'Greal	,,	,,	,,	16 1 23	13 3 0	

Valuation of £10 County Electors (registered 1832 to 1840)—*continued.*

COUNTY ROSCOMMON. Marked thus (*) registered in 1832, and not since re-registered. CASTLEREA UNION

Electoral Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Name or Situation of Property as stated in Rate-Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
ARTAGH.	Patrick Gribban	Oct. 1840	House and land	Curracoggil South	16 1 23	13 5 0	
	James Toway	June, 1840	,,	,,	25 0 14	16 17 0	
	Hugh O'Donnell	,,	,,	,,	24 3 13	17 2 0	
	John Regan	,,	,,	,,	11 0 23	8 6 0	
	Francis Regan	Oct. 1839	,,	,,	22 1 8	16 13 0	
	Luke Dillon	Oct. 1840	,,	,,	12 0 22	9 15 0	
	James Dillon	June, 1840	,,	,,	13 3 1	10 16 0	
	James Dogherty	Oct. 1840	,,	,,	40 1 4	24 19 0	
	Luke Taylor	Oct. 1839	,,	Curraghard	35 0 9	22 3 0	
	John Callaghan	June, 1839	,,	,,	27 0 32	21 0 0	
	John Degnan	Oct. 1839	,,	,,	22 2 3	12 5 0	
	Antony Regan	June, 1840	,,	,,	26 2 3	18 0 0	
	Andrew Dyer	Oct. 1839	,,	Clontowart or Rook Island.	19 3 13	14 7 0	
	Andrew Duffy	,,	,,	,,	32 2 2	20 6 0	
	John Coffee	,,	,,	Clontowart	37 2 20	23 10 0	
	Thomas Finn	June, 1840	,,	,,	21 0 9	13 14 0	
	Joseph Sandford	June, 1839	,,	Derry	72 2 33	47 10 0	
	Patrick Lowrey	Oct. 1839	,,	Carrowbeky	16 3 27	10 7 0	
	Charles M'Donough	June, 1837	,,	,,	9 2 35	6 0 0	
	Hugh Taylor	Oct. 1839	,,	,,	35 2 20	12 11 0	
	Martin Duffy	,,	,,	,,	6 1 30	3 15 0	
	Michael Nowlan	Oct. 1840	,,	,,	23 2 26	17 15 0	
	William Elwood	Oct. 1839	,,	,,	27 2 9	14 14 0	
	Patrick Flanagan	June, 1840	,,	,,	9 2 36	5 12 0	
	James Finn	Oct. 1839	,,	Gortaganny	10 3 26	5 12 0	
	John Finn	April, 1839	,,	,,	16 3 4	8 10 0	
	Thomas Gorman	Oct. 1839	,,	,,	15 2 29	8 0 0	
	John Brennan	June, 1840	,,	,,	16 3 4	8 10 0	
	James Carroll	Oct. 1839	,,	,,	15 1 25	7 17 0	
	Molby Crofton	,,	,,	,,	16 0 20	6 9 0	
	John Crofton	,,	,,	,,	15 2 36	6 6 0	
	George Crofton	,,	,,	,,	16 0 20	6 9 0	
	James Lowrey	,,	,,	,,	16 3 11	8 10 0	
	John Morriss	,,	,,	,,	15 1 25	7 17 0	
	Patrick Morris	Oct. 1840	,,	,,	15 2 29	8 0 0	
	Bartholomew Castle	April, 1839	,,	Tully	11 2 30	7 19 0	
	Patrick Crowly	Oct. 1839	,,	,,	22 2 26	14 2 0	
	*Patrick Casey	Nov. 1832	,,	,,	16 0 32	10 7 0	
	*Thomas Dillon	,,	,,	,,	11 1 13	6 13 0	
	Dominick Ganley	Oct. 1839	,,	,,	16 0 31	10 7 0	
	John Nowlan	Oct. 1833	,,	,,	19 0 28	11 13 0	
	James Royan	June, 1840	,,	,,	16 0 31	10 8 0	
	Edward Callaghan	,,	,,	Cloondart	10 3 1	6 3 0	
	James Grady	Oct. 1839	,,	,,	16 0 35	7 18 0	
	*Thomas Grady	Nov. 1832	,,	,,	16 0 35	7 18 0	
	John Powell	Oct. 1840	,,	Errett	177 2 5	96 19 0	
	*Thomas Morris	Oct. 1832	,,	,,	97 1 23	53 17 0	
	Thomas Nowlan	Oct. 1839	,,	Lecarrow	12 0 30	5 2 0	
	T. Royan	June, 1840	,,	,,	12 0 30	5 2 0	
	Patrick Dillon	Oct. 1839	,,	,,	12 0 30	5 2 0	
	Patrick Lowry	,,	,,	,,	12 0 30	5 2 0	
	Thomas Brady	,,	,,	Derrylaban	48 0 9	28 17 0	
	James Duffy	,,	,,	,,	8 3 24	5 4 0	
	Patrick Moffitt	,,	,,	Urrasawn	14 2 34	6 17 0	
	Martin Moffit	,,	,,	,,	14 2 34	6 17 0	
	Dominick Noone	,,	,,	,,	14 2 34	6 17 0	
	Matthew Noone	June, 1840	,,	,,	14 2 34	6 17 0	
	Matthew Boyle	Oct. 1839	,,	Cloonmaul	9 2 30	5 0 0	
	Michael Grady	,,	,,	,,	9 2 29	5 3 0	
	John Ganley	,,	,,	,,	9 2 38	5 3 0	
	Dominick Plover	,,	,,	Kilrodone	14 2 11	8 19 0	
	*James Walder	Nov. 1832	,,	Brenamare	25 3 26	11 4 0	
	Martin Coffee	April, 1837	,,	,,	17 0 16	9 11 0	
	Nicholas Quin	Oct. 1839	,,	,,	17 3 11	9 5 0	
	Mark Regan	,,	,,	,,	16 2 32	8 0 0	
	Denis Flanigan	,,	,,	,,	12 3 19	6 11 0	
	John Finan	,,	,,	,,	12 0 23	6 4 0	
	Thomas Finan	,,	,,	,,	15 1 21	7 17 0	
	*Michael Gill	Nov. 1832	,,	,,	14 2 31	8 3 0	
	Michael Lavin	April, 1839	,,	Ballinphuil	17 2 20	14 16 0	
FRENCH PARK.	John Lavin	,,	,,	,,	19 1 0	12 14 0	
	Peter Cunningham	June, 1839	,,	,,	19 1 0	12 7 0	
	Peter Sharket	June, 1840	,,	,,	34 1 30	19 3 6	
	John Mahon	Oct. 1839	,,	Tyboline	12 0 28	7 2 0	
	James Callaghan	,,	,,	,,	9 2 2	7 2 0	
	Luke Callaghan	,,	,,	,,	9 2 2	7 2 0	
	Owen Cuff	,,	,,	,,	8 0 20	4 15 0	
	James Giblan	June, 1840	,,	,,	27 1 4	16 9 0	
	Thomas Giblan	,,	,,	,,	21 2 25	13 18 6	
	Cormack Callaghan	Oct. 1839	,,	Lisacurkin	34 0 38	24 10 0	
	Andrew Callaghan	June, 1840	,,	,,	8 0 0	4 0 0	
	Dominick Sharket	,,	,,	Cloonfad	11 0 25	6 1 0	
	John Sharket	,,	,,	,,	10 1 24	5 16 6	
	Bartley Sharket	,,	,,	,,	11 0 25	6 1 0	
	Patrick Sharket	,,	,,	,,	10 1 24	5 16 6	
	Thady Corcoran	June, 1839	,,	,,	13 2 22	6 6 6	
	Dominick Corcoran	Oct. 1839	,,	,,	10 1 24	5 16 6	
	Michael Dyer	,,	,,	,,	7 1 30	4 1 0	
	Owen Dyer	June, 1840	,,	,,	7 1 30	4 1 0	

Valuation of £10 County Electors (registered 1832 to 1840)—*concluded.*

COUNTY ROCOMMON. Marked thus (*) registered in 1832, and not since re-registered. CASTLEREA UNION.

Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property, as stated in Rate Book.	Extent in Statute Measure as in Rate Book.	Net Annual Value, as in Rate Book.	Observations.
					A. R. P.	£. s. d.	
FRENCH PARK.	Patrick Egan	Oct. 1839	House and land	Cloonfad	24 1 0	14 6 0	
	James Egan	,,	,,	,,	19 0 0	11 8 6	
	Martin Egan	June, 1840	,,	,,	22 0 0	13 10 6	
	Dominick Egan	Oct. 1840	,,	,,	20 0 0	11 7 6	
	William Lilley	April, 1839	,,	Grallagh	41 1 20	24 12 0	
	Patrick M'Gann	Oct. 1839	,,	,,	31 1 34	24 13 6	
	Francis Barrett	,,	,,	,,	10 3 16	4 17 6	
	Michael Egan	,,	,,	,,	26 3 0	10 16 6	
	Patrick Egan	,,	,,	,,	27 1 13	20 1 0	
	Thomas Gill	June, 1840	,,	,,	32 2 20	26 12 0	
	Luke Callaghan	April, 1839	,,	Lisduff	17 3 27	8 14 6	
	Hugh Conor	Oct. 1839	,,	,,	17 0 1	6 17 0	
	Thady Callaghan	,,	,,	,,	19 0 18	7 7 0	
	Michael Finn	,,	,,	,,	21 1 25	9 7 0	
	Thady Lavin	June, 1840	,,	,,	19 3 23	9 5 0	
	Thomas Lavin, jun.	Oct. 1839	,,	Cloggernagh	11 1 26	7 14 6	
	Thomas Lavin, sen.	,,	,,	,,	14 2 10	9 11 0	
	Michael Lavin, sen.	,,	,,	,,	10 0 26	7 7 0	
	Michael Lavin, jun.	April, 1837	,,	,,	10 0 26	7 7 0	
	Patrick Lavin	Oct. 1839	,,	,,	14 2 10	9 11 0	
	Patrick Lavin, jun.	April, 1837	,,	,,	15 0 5	9 7 0	
	Thomas Lavin	Oct. 1839	,,	,,	10 0 26	7 7 0	
	Edward Lavin	June, 1840	,,	,,	10 0 26	7 7 0	
	Patrick M'Loughlin	June, 1839	,,	,,	13 3 36	10 6 6	
	John M'Garry	,,	,,	,,	6 3 1	4 12 6	
	John Callaghan	June, 1840	,,	,,	12 1 28	9 16 0	
	Owen Grady	,,	,,	,,	9 3 30	6 8 0	
	John Warren	Oct. 1839	,,	Turloughnamoddy	13 1 0	8 9 6	
	William Cox	,,	,,	,,	14 3 0	11 0 0	
	Patrick Morris roe	June, 1840	,,	Cartroubey	24 2 26	14 1 6	
	John M'Dermot	June, 1839	,,	,,	24 2 14	16 6 0	
	Michael Callaghan	June, 1840	,,	Ratra	16 1 20	11 19 0	
	George Cruize	,,	,,	,,	11 1 20	9 2 6	
	William Marly	Oct. 1839	,,	,,	14 1 20	6 5 0	
	Michael Mahon	June, 1837	,,	,,	17 1 25	11 10 6	
	Owen Peyton	June, 1840	,,	,,	11 0 30	5 9 6	
	Lawrence Drudy	Oct. 1839	,,	,,	21 3 4	12 14 0	
	Peter Drudy	,,	,,	,,	18 3 0	15 11 6	
	Michael Callaghan	,,	,,	Leitrim	8 1 4	3 14 0	
	Thomas Higgins	,,	,,	,,	15 1 22	12 6 0	
	Thady Higgins	,,	,,	,,	15 1 22	12 6 0	
	John Higgins	,,	,,	,,	15 0 0	12 0 0	
	Michael O'Brien	,,	,,	,,	24 3 30	14 10 6	
	Charles Murray	Oct. 1840	,,	,,	6 3 0	3 15 0	
	Andrew Madden	June, 1840	,,	,,	11 0 0	6 8 0	
	Patrick M'Dermot	Oct. 1839	,,	,,	16 0 0	10 3 0	
	Thomas Rafferby	,,	,,	,,	15 1 22	12 6 0	
	John Scully	,,	,,	,,	14 2 20	10 8 6	
	Tim Forde	June, 1840	,,	,,	13 2 10	11 17 6	
	*Michael Foley	Nov. 1832	,,	,,	11 3 31	10 2 0	

SUMMARY of ACREAGE and VALUATION of £10 COUNTY ELECTORS, so far as ascertained.

Union.	Electoral Division.	Acreable Extent.	Net Annual Value.
		A. R. P.	£. s. d.
CASTLEREA.	French Park	1150 0 20	730 4 6
	Artagh	1717 2 2	1014 11 0
	Bellanagare	623 0 7	500 16 0
	Kiltullagh	1097 2 6	581 2 0
	Ballinlough	320 0 39	165 17 0
	Castlerea	472 3 4	403 5 0
	Loughglin	1821 2 28	1215 3 0
		7202 3 26	£4610 18 6

RENT and VALUATION of OCCUPIERS (where Rent ascertained.)

COUNTY ROSCOMMON. CASTLEREA UNION.

Electoral Division.	Townland.	Name of Occupier.	Name of Landlord.	Estimated Extent. Statute Measure.	Net Annual Value as in Rate Book.	Rent.	Observations.
				A. R. P.	£. s. d.	£. s. d.	
CASTLEREA.	KNOCKMURRY.	Mr. William Cotton	Lord Mount Sandford	30 1 10	22 11 0	20 6 10	
		Mr. Patrick Gordon	,,	36 0 2	32 13 0	22 17 9	
		Patrick Brien	Mr. Patrick Gordon	0 0 13	0 10 0		
		William Hannon	,,	0 0 1	0 10 0		
		Patrick Hannon	Patrick Kine	0 0 32	0 16 0	. .	Rent Free.
		Falkner Flanagan	,,	0 0 32	0 18 0		
		Mr. Joseph Sandford	Lord Mount Sandford	25 2 20	27 11 0	25 15 11	
		Tom Tighe	Mr. Joseph Sandford	0 1 25	0 15 0		
		Widow Egan	Lord Mount Sandford	15 3 35	15 4 0	15 18 10	
		John Dempsey	,,	12 0 26	12 0 0	11 12 11	
		Widow Dempsey	John Dempsey	0 0 1	0 10 0		
		Wiliam Brookes	Lord Mount Sandford	13 2 24	13 9 0	12 14 0	
		Widow Hawthorn	William Brookes	0 0 2	0 10 0	..	Rent Free.
		Patrick Murray	Lord Mount Sandford	6 1 14	6 5 0	5 8 10	
		Tom Tennant	,,	7 2 33	7 2 0	6 15 4	
		Michael Rogers	,,	7 3 22	6 6 0	7 19 5	
	CLOONDAGAMA.	Peter M'Garry	W. R. Wills, Esq.	11 2 27	6 10 0	6 15 3	
		Patrick Bligh	,,	5 3 13	3 5 0	6 15 3	
		Connor Bligh	,,	5 3 13	3 5 0		
		John Bligh	,,	5 3 13	3 6 0	6 15 3	
		James Bligh	,,	5 3 13	3 6 0	6 15 3	
		John M'Grath	,,	15 1 9	8 12 0	11 15 10	
		James Kelly	,,	7 3 5	4 8 0	5 7 6	
		James Caulfield	,,	7 3 5	4 8 0	6 4 9	
		Michael Stretch	,,	3 3 22	2 4 0	3 2 4	
		Theophilus Cotton	,,	13 0 11	5 2 0	12 4 6	
		Martin Carty	Theophilus Cotton	2 1 29	2 2 0		
		Malachy Kine	W. R. Wills, Esq.	3 0 38	2 9 0	3 7 2	
		Luke Keaney	,,	3 0 38	2 9 0	3 7 2	
		James Shannon	,,	3 0 38	2 9 0	3 7 2	
		Widow Carroll	,,	3 0 38	2 9 0	3 7 2	
		Luke Scully	,,	6 1 37	5 1 0	6 14 3	
		Martin Carty	,,	6 1 37	5 1 0	6 14 3	
		Ralph Glover	,,	41 0 30	34 10 0		
		James Berne	Ralph Glover	1 3 20	1 5 0		
		Patrick Mannion	,,	0 3 10	1 3 0		
		Patrick Craghan	W. R. Wills, Esq.	4 3 20	3 10 0	57 13 0	
		Luke Bryan	,,	4 3 20	3 10 0		
		Thomas Shannon	,,	4 3 20	3 10 0		
		Thomas Dendy	,,	4 3 20	3 10 0		
		Michael Scally	,,	6 0 33	3 19 0	4 7 5	
		Thomas Scally	,,	6 2 20	4 4 0	6 1 2	
		John Keaveney	,,	0 3 10	1 5 0	6 18 10	
		Patrick Kelly	,,	6 2 20	4 4 0		
		Patrick Mannion	,,	8 1 5	5 5 0	7 16 8	
		Patrick Cruise	,,	8 1 5	5 5 0	7 17 8	
	LISBOY.	Mr. B. Sweeney	Lord Mount Sandford	120 3 22	79 19 0	78 4 1	
		Tom Conry	,,	1 3 17	1 12 0		
		John Grogan	,,	2 1 11	2 3 0		
		Patrick Keaveney	,,	20 1 12	16 15 0	16 18 2	
		Tom Egan	,,	14 2 5	9 18 0	11 19 3	
		John Egan	,,	3 3 38	4 0 0	3 5 9	
		Thomas Raftery	,,	10 0 0	7 17 0	7 9 10	
		Owen Grogan	,,	10 0 0	7 17 0	9 0 8	
		Dominick Flynn	,,	10 0 0	8 0 0	8 9 1	
		Martin Gordon	,,	7 2 6	3 13 0	. .	Rent included in 42*l.* 11*s.* 5*d.* paid by same in Lisliddy.
	LISTHOMASBOE.	Mr. B. Sweeney	,,	126 2 32	91 10 0	95 16 10	
		John Kenny	Mr. B. Sweeney	1 2 20	1 10 0		
		Patrick Boyle	,,	1 2 20	1 10 0		
		John Hoban	Lord Mount Sandford	8 1 20	5 19 0	7 4 9	
		James Hoban	,,	8 1 20	5 19 0	7 4 9	
	LISLIDDY.	Mr. Francis Glaney	,,	17 0 0	12 15 0	13 19 1	
		Mr. Martin Gordon	,,	49 0 14	45 10 0	42 11 5	
		James Rogers	,,	11 2 11	11 8 0	10 3 2	
		Thomas Rorke	,,	14 2 33	13 10 0	12 15 2	
		Martin Hanly	,,	17 1 23	14 9 0	15 2 8	
		Martin Cahill, sen.	,,	14 1 32	11 8 0	12 13 2	
		Patrick Cahill	,,	14 3 12	11 18 0	12 18 6	
		Martin Cahill, jun.	,,	14 0 30	11 9 0	10 14 11	
		Michael Banagher	,,	20 0 22	15 8 0	19 12 11	
	LONGFORD.	Rev. Mr. Mulloy	,,	6 1 19	4 12 0	9 13 0	
		Michael Hanner	,,	9 2 17	6 12 0	9 3 0	
		Mr. Cox Cotton	,,	7 1 7	6 1 0	8 8 4	
		Rev. Mr. Chute	,,	7 2 21	6 17 0	8 9 3	
		Mrs. Fitzgibbon	,,	16 3 36	18 13 0	22 12 10	
		James Shannon	,,	4 0 1	2 10 0	6 15 3	
		James Freeman	,,	4 0 1	2 10 0	5 17 2	
		James Clogher	,,	5 0 0	3 1 0	6 2 7	
		John Lyons	,,	5 0 0	3 3 0	6 12 5	
		Patrick Caulfield	,,	5 2 0	3 11 0	6 10 11	
		Peter Egan	,,	5 3 0	4 2 0	6 14 1	
		Peter Fair	,,	14 1 25	13 14 0	16 0 0	
		Mr. Freeman	,,	17 3 27	20 7 0	19 2 10	
		Widow Fair	,,	3 0 27	4 0 0	3 15 8	
		Gasper Fair	,,	3 0 24	3 18 0	3 15 8	
		Peter Fair	,,	0 0 3	0 15 0		
		John Smith	,,	4 1 23	4 14 0	4 16 10	
		James Ganly	,,	9 2 13	9 14 0	12 15 7	
		Tom Keigher	,,	3 0 14	3 4 0	4 0 11	
		James Moran	,,	8 3 12	6 6 0	6 3 3	

Rent and Valuation of Occupiers—*continued.*

County Roscommon. Castlerea Union.

Electoral Division.	Townland.	Name of Occupier.	Name of Landlord.	Estimated Extent. Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
Castlerea.	Longford.	Stephen M'Greag	Lord Mount Sandford	4 2 0	2 15 0	4 11 9	
		John M'Guire	,,	12 0 24	7 19 0	12 17 6	
		Peter Fair	,,	20 1 19	18 16 0	19 13 2	
		Rev. Doctor Blundell	,,	28 2 27	47 18 0	34 12 0	
		John Donnellan	,,	2 2 37	3 7 0	3 16 8	
		Doctor Nattin	,,	5 1 34	6 14 0	7 10 4	
		Mr. Robert Young	,,	12 2 6	14 15 0	16 8 5	
		William Quin	,,	5 3 22	3 19 0	6 8 2	
		Michael Fannin	,,	9 3 27	8 11 0	11 0 5	
		Mr. Patrick M'Greeagh	,,	14 0 29	10 10 0	17 6 3	
		Ned Kenny	,,	0 0 2	0 12 0		
		Martin Finnegan	,,	8 1 5	6 4 0	9 18 8	
		Denis Hannon	,,	7 3 16	5 11 0	6 8 4	
		Roger Mulherin	,,	4 3 14	5 4 0	6 10 0	
		George Hawthorn	,,	8 0 19	8 18 0	10 16 10	
		Peter Kaine	,,	15 2 17	14 14 0	18 17 4	
	Cloonaylindin.	Mr. Patrick Carney	Owen Young, Esq.	72 2 9	52 14 0	60 0 0	
		Patrick Fahey	,,	9 3 0	5 16 0	6 16 6	
		Ned Fahey	,,	9 3 0	5 16 0	6 12 0	
		Michael Fahey	,,	9 3 0	5 16 0	6 15 0	
		John Fahey	,,	0 0 14	0 10 0		
		John Kine	,,	6 1 14	4 0 0	4 4 0	
	Emla.	Michael Mulroony	Lord Mount Sandford	14 0 18	8 11 0	9 18 1	
		Patrick Casey	,,	17 0 25	9 2 0	11 16 0	
		Walter M'Daniel	,,	15 0 12	9 3 0	10 15 0	
		Tom Hanmer	,,	21 1 32	11 17 0	17 12 8	
		Patrick Morriss	,,	21 0 31	11 0 0	24 18 4	
		Thomas Morriss	,,	16 0 32	9 14 0	10 4 1	
		Michael Morriss	,,	15 2 11	7 8 0	9 2 8	
		Martin Hanmer	,,	17 0 25	9 5 0	8 11 7	
		Ferdinand Gunning	,,	27 1 33	18 0 0	21 3 7	
		Michael Tiernan	Ferdinand Gunning	2 0 0	1 3 0		
		Tim Gunning	Lord Mount Sandford	44 1 32	27 17 0	35 4 1	
		John Stanley	Tim Gunning	0 3 10	1 10 0		
	Cloonmee.	Mr. B. Sweeney	Lord Mount Sandford	100 2 12	58 0 0	65 4 8	
		Michael Ronane	Mr. B. Sweeney	3 0 38	1 10 0		
		Michael Kelly	,,	0 1 9	0 15 0		
		Patrick Keraghan	,,	0 3 10	1 0 0		
		Mr. Parks	Lord Mount Sandford	70 1 33	44 13 0	49 19 7	
		Patrick Conway	,,	7 1 22	5 15 0	6 6 4	
		Hugh Flynn	,,	11 1 19	8 0 0	9 7 3	
		William Flynn	Hugh Flynn	0 0 1	0 10 0		
		Patrick Gordon	Lord Mount Sandford	8 0 28	5 8 0	6 4 4	
		Michael Kelly	,,	6 3 29	4 10 0	4 5 6	
		John Kelly	,,	7 0 27	4 4 0	3 8 6	
		Owen Kelly	,,	8 1 16	5 13 0	6 10 4	
		Daniel Kelly	,,	8 0 32	5 11 0	6 10 6	
	Cloonleard.	Patrick Mann	,,	18 2 16	7 3 0	7 10 0	
		Luke Fox	,,	18 2 16	8 0 0	7 10 0	
		Tom Kain	,,	18 2 16	8 11 0	7 10 0	
		John Finan	,,	18 2 16	9 2 0	7 10 0	
		John Oates	,,	13 2 20	8 19 0	9 5 6	
		Widow Croghan	,,	6 3 10	4 9 0	4 12 9	
		Owen Casserly	,,	6 3 10	4 9 0	4 12 9	
		Owen Rabbit	,,	7 2 29	4 7 0	4 17 10	
		Widow Murray	,,	11 0 15	6 19 0	7 9 6	
		Hugh White	,,	14 2 2	9 1 0	10 5 2	
		Patrick Raftery	,,	14 2 8	9 2 0	11 8 0	
		Tom Raftery	,,	13 3 4	7 18 0	9 15 6	
		Patrick Gilligan	,,	13 1 18	8 7 0	5 11 11	
		John Hester	,,	7 2 30	4 16 0	4 3 4	
		Patrick Coen	,,	7 3 16	4 18 0	5 5 6	
		James Fetherston	,,	7 1 10	3 13 0	2 16 9	
		Darby Fetherston	,,	7 1 10	3 17 0	4 1 9	
		Dillon Delany	,,	7 2 0	3 19 0	4 11 8	
		John Coulan	,,	13 3 10	6 19 0	8 3 5	
		Michael Kain	,,	10 3 10	5 6 0	5 4 0	
		John Concannon	,,	10 3 10	5 6 0	5 16 0	
		Widow Sweeney	,,	7 1 20	3 17 0	4 11 8	
		George Delany	,,	7 2 27	4 4 0	4 13 1	
		Patrick Casserly	,,	7 2 0	3 18 0	4 11 8	
		Martin Hester	,,	6 3 30	2 15 0	2 15 0	
		Tom Helbert	,,	10 0 0	3 15 0	5 10 0	
		Hugh Glover	,,	10 0 0	4 0 0	3 10 0	
		Charles Satchwell	,,	10 0 0	3 5 0	5 0 0	
		John Lloyd	,,	9 3 20	6 6 0	6 15 6	
		George Stretch	,,	12 2 21	7 0 0	6 18 11	
		John Stretch	,,	10 1 0	5 11 0	8 4 1	
		Mark Kilbride	,,	11 3 0	6 15 0	4 15 3	
		Patrick Helbert	,,	9 3 15	5 16 0	4 12 11	
		Andy Helbert	,,	9 0 0	6 8 0	8 12 5	
		Lawrence Scully	,,	9 3 21	6 5 0	9 3 9	
		Andy Scully	,,	8 1 16	5 7 0	5 3 0	
		Michael Egan	,,	11 1 16	6 9 0	8 7 2	
		Patrick Murray	,,	8 1 38	4 18 0	7 17 1	
		John Burke	,,	8 0 37	4 12 0	5 12 4	
		Denis Helbert	,,	12 0 4	5 4 0	8 2 1	
	Cloonchambers.	Patrick Tinnerty	,,	7 1 13	3 13 0	10 13 7	
		Patrick Bohen	,,	7 1 13	3 13 0		
		Patrick Kilbride	,,	13 2 2	7 0 0	9 16 8	
		John Giblan	,,	13 2 3	7 18 0	9 16 9	
		Patrick Scanlon	,,	14 1 19	7 17 0	6 18 4	
		Michael Drudy	,,	17 2 28	10 0 0	14 2 6	

Rent and Valuation of Occupiers—*continued.*

COUNTY ROSCOMMON. CASTLEREA UNION.

Electoral Division.	Townland.	Name of Occupier.	Name of Landlord.	Estimated Extent. Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
CASTLEREA.	CLOONCHAMBERS.	John Connell	Lord Mount Sandford	8 0 0	4 1 0	7 1 11	
		Peter Connell	John Connell	0 3 10	1 5 0		
		Malachy Mullen	Lord Mount Sandford	7 1 8	3 16 0	5 8 6	
		Patrick Connelly	,,	7 0 18	4 5 0	5 3 8	
		Widow Kenay	,,	7 1 20	4 8 0	5 2 0	
		Catherine Finnerty	Widow Kenay	0 0 1	0 5 0		
		Martin Flynn	Lord Mount Sandford	8 1 11	4 9 0	5 12 3	
		Michael Flynn*	,,	15 0 27	9 17 0	13 6 6	* *Vide* in Leveelick.
		Michael Hanly*	,,	7 1 32	4 17 0	7 2 3	
		James Burk*	,,	7 2 15	4 19 0	7 4 10	
		Michael Walder*	,,	7 3 2	5 0 0	7 1 0	
		James Walder*	,,	8 0 20	5 6 0	6 10 1	
		Peter Connolly*	,,	8 2 29	5 9 0	5 2 0	
		Widow Walsh	,,	5 0 12	2 7 0	2 1 7	
	LEVEELICK.	Lacky Gilleran	,,	15 0 5	6 18 0	6 4 10	
		Michael Egan	,,	7 3 12	3 16 0	3 2 5	
		Michael Foster	,,	5 1 26	2 13 0	2 11 5	
		John Costello	,,	8 0 6	3 17 0	2 6 11	
		Luke Walder	,,	9 3 29	4 14 0	2 7 1	
		Michael Flynn	,,	3 3 8	1 18 0	. .	Rents included in sums paid by same persons in Cloonchambers.
		Michael Walder	,,	1 3 24	0 19 0	. .	
		Michael Hanly	,,	1 3 24	0 19 0	. .	
		James Burke	,,	1 3 24	0 19 0	. .	
		James Walder	,,	1 3 24	0 19 0	. .	
		Peter Conolly	,,	1 3 24	0 19 0	. .	
	CLONFEEN.	Bryan M'Dermot	,,	18 3 0	10 11 0	7 11 7	
		Martin Carty	,,	8 1 8	4 12 0	4 4 11	
		Patrick Horan	,,	20 2 35	12 7 0	11 12 11	
		Patrick Higgins	,,	20 0 12	10 15 0	10 4 5	
		John M'Dermot	,,	19 3 30	12 8 0	13 6 2	
		Patrick M'Dermot	John M'Dermot	0 0 6	0 10 0		
		Denis Flanagan	Lord Mount Sandford	20 1 8	10 16 0	10 7 5	
		Peter Flanagan	,,	20 3 34	10 12 0	12 0 7	
		Thomas Fahey	,,	17 0 23	9 0 0	8 14 9	
		Cormack M'Dermot	,,	19 3 20	10 14 0	7 7 5	
		Patrick Page, jun.	,,	13 1 10	6 12 0	5 2 4	
		John Fahey	,,	14 0 11	5 19 0	6 1 7	
		Farrell Coghlan	,,	14 1 20	6 0 0	6 3 0	
		Peter Croghan	,,	16 0 0	6 13 0	4 2 9	
		Patrick Page	,,	20 2 26	8 5 0	7 19 8	
		Daniel O'Brien	Patrick Page	0 2 0	0 12 0		
		James Croghan	Lord Mount Sandford	18 2 3	7 16 0	7 14 8	
		James Coffee	,,	10 0 0	3 18 0	4 5 6¼	
		James Finan	,,	10 0 0	3 18 0	4 5 6¼	
		Tom Page	,,	11 1 20	4 0 0	4 7 4	
		Thomas Mulrenan	,,	11 1 20	4 0 0	4 7 4	
		John Bligh	,,	19 0 0	10 6 0	8 4 6	
		Mr. Patrick Sweeney	,,	94 0 0	69 0 0		
		Patrick O'Hara	Mr. Patrick Sweeney	0 3 10	0 16 0		
		Tom Hort	,,	1 2 19	1 15 0		
		Tom Hort, sen.	,,	4 3 17	1 15 0	56 19 1	
		Thady Flynn	,,	3 0 38	1 5 0		
		Owen Manion	,,	3 0 38	1 5 0		
		Loughlin Flanagan	,,	3 0 38	1 0 0		
		Lawrence Hussey	Lord Mount Sandford	15 2 12	8 12 0	8 11 6	
		Thomas Manion	,,	14 1 6	7 2 0	8 9 9	
		Martin Burke	,,	13 1 37	7 2 0	7 19 6	
		James O'Donnell	,,	12 1 29	6 12 0	7 10 4	
		James Bligh	,,	47 1 29	22 2 0	19 8 0	
		William Smith	,,	11 3 17	6 0 0	6 16 3	
		Roger Smith	,,	11 3 8	6 2 0	7 3 4	
		John Caulfield	,,	12 0 32	5 15 0	5 3 2	
		John Flynn	,,	10 1 5	6 5 0	6 4 0	
		James Manion	,,	10 3 5	6 0 0	6 11 1	
		William Connelly	,,	23 0 24	11 0 0	13 18 2	
		Patrick Flynn	,,	11 2 16	4 8 0	6 10 9	
		John Flynn	,,	23 3 37	10 7 0	11 4 6	
		George Carter	,,	0 3 10	1 0 0		
		James Walker	,,	24 2 32	11 1 0	12 18 6	
		John Walker	James Walker	0 0 1	0 5 0		
		Widow Hort	,,	0 0 1	0 10 0		
		Ned Rush	Lord Mount Sandford	17 1 16	8 16 0	11 2 1	
		Andy Flynn	,,	16 1 0	6 9 0	6 17 10	
		Michael Flynn	,,	17 1 0	8 10 0	9 8 2	
		John Flanaghan	,,	13 0 20	6 6 0	5 11 7	
		Cormack Flanaghan	,,	13 0 16	7 7 0	6 4 11	
BALLINLOUGH.	MOUNTAINS.	Nathaniel Brown	W. R. Wills, Esq.	9 2 30	4 7 0	4 4 11	
		Widow Horan	,,	9 2 30	4 7 0	4 4 11	
		Thomas Carty	,,	9 2 30	4 7 0	4 4 11	
		Michael Murray	,,	9 2 30	4 7 0	4 4 11	
		Thomas Croghan	,,	12 0 30	3 13 0	4 5 3	
		Patrick Rafferty	,,	12 0 30	3 13 0	4 5 0	
		John Kelly	,,	8 0 20	2 9 0	2 16 8	
		Michael Cowan	,,	8 0 20	2 9 0	2 16 8	
		Widow Stretch	,,	8 0 20	2 9 0	2 16 8	
		William Carty	,,	12 2 0	5 8 0	4 14 11	
		John Browne	,,	16 2 27	7 3 0	12 9 1	
		Gilbert Browne	,,	8 1 13	3 11 0		
		Patrick Ganly	,,	8 1 0	3 6 0	4 15 1	
		Michael Murray	,,	15 3 31	8 12 0	8 12 0	
		Patrick Gibbons	,,	5 0 0	2 1 0	2 4 10	
		Laurence Fannon	,,	5 3 0	2 7 0	2 13 10	
		John Murphy	,,	10 0 0	4 2 0	4 9 7	

Rent and Valuation of Occupiers—(*concluded.*)

COUNTY ROSCOMMON. CASTLEREA UNION.

Electoral Division.	Townland.	Name of Occupier.	Name of Landlord.	Estimated Extent. Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
BALLINLOUGH.	CANDLEFIELD.	James Gunning	Lord Mount Sandford	7 1 0	2 12 0	2 5 10	
		John Gunning	,,	7 1 0	2 12 0	2 5 10	
		Patrick Ratigan	,,	10 3 0	3 17 0	4 5 4	One holding.
		Widow Ratigan	,,	3 0 0	1 3 0		
		John Ratigan	,,	11 2 0	3 19 0	3 13 0	
		John Knavesay	,,	12 2 0	4 5 0	4 5 8	
		Henry M'Laughlin	,,	7 0 0	3 4 0	3 5 4	
	BALLINLOUGH.	John M'Laughlin	,,	7 0 0	3 4 0	3 5 4	
		Thady Banaghan	,,	7 3 0	3 12 0	3 16 4	
		John Banaghan	,,	0 1 0	0 12 0		
		Thomas Raftery	,,	11 2 20	6 2 0	8 1 6	
		Tim Raftery	,,	11 2 20	6 2 0	8 1 6	
		John Fitzgerald	,,	7 3 10	4 16 0	5 14 2	
		John Mulrenan	,,	7 3 10	4 16 0	5 14 2	
		John Moran	,,	3 0 10	2 0 0	0 19 0	Old lease.
		Henry Sampey	,,	14 0 28	14 16 0	4 6 6	Ground rents. Houses built by tenant.
		Michael Madden	,,	15 1 0	16 2 0	5 5 5	
		Mrs. Conor	,,	28 0 0	21 6 0	18 0 0	
		Mr. Blundell	,,	16 0 0	30 0 0	40 0 0	
		John Tighe	,,	10 0 0	5 5 0	8 10 5	Old lease.
		Charles Tighe	,,	1 2 0	7 0 0		
		Richard Keane	,,	0 0 2	10 0 0	10 0 0	Police barracks.
	CARRAGH EAST.	Thomas Kelly	W. R. Wills, Esq.	10 1 30	3 13 0		
		James Kelly	,,	5 0 35	1 17 0		
		John Kelly	,,	5 0 35	1 17 0		
		Peter Kelly	,,	10 0 30	3 13 0		
		Martin Kelly	,,	10 0 30	3 13 0		
		John Tom Kelly	,,	13 3 26	4 18 0		
		Thomas Donellan	,,	6 3 33	2 9 0		
		Martin Patrick Kelly	,,	9 1 5	3 5 0		
		John Patrick Kelly	,,	9 1 5	3 5 0		
		Patrick Kelly	,,	9 1 5	3 5 0		
		Ned Prendergast	,,	11 0 4	3 18 0	45 19 4	Old lease.
		Patrick Prendergast	,,	9 0 5	3 5 0		
		James Smith	,,	7 2 4	2 13 0		
		Dominick Kelly	,,	6 3 33	2 9 0		
		John Kennedy	,,	6 3 33	2 9 0		
		James Hussey	,,	9 1 5	3 5 0		
		John Scahill	,,	3 1 36	1 5 0		
		Edmund Flynn	,,	6 3 33	2 9 0		
		Morty Conor	,,	3 1 36	1 5 0		
		John Kelly, jun.	,,	6 3 33	2 9 0		
		Tom Collins	,,	4 2 24	1 13 0		
	CARRAGH WEST.	Patrick Raftery	,,	8 2 26	3 0 0	2 14 4	
		John Raftery	,,	8 2 26	3 0 0	2 14 4	
		Patrick Finigan	,,	8 2 26	3 0 0	2 14 4	
		James Finigan	,,	8 2 26	3 0 0	2 14 4	
		Patrick Connell	,,	8 2 26	3 0 0	2 14 4	
		Michael Connell	,,	8 2 26	3 0 0	2 14 4	
		Thomas Granby, sen.	,,	7 0 27	3 1 0	3 16 10	
		Thomas Granby, jun.	,,	7 0 27	3 1 0	3 16 10	
	TAGHROOSE.	Patrick Kelly	,,	8 2 10	4 12 0		
		Patrick Morris	,,	8 2 10	4 12 3		
		Mark Finn	,,	18 1 30	9 17 0		
		Widow Finn	,,	6 0 30	3 6 0		
		Daniel Kelly	,,	7 2 29	4 2 0		
		Michael Crowly	,,	7 2 29	4 2 0		
		Lawrence Noone	,,	11 1 30	6 2 0	37 17 0	Old lease.
		James Green	,,	11 2 6	5 16 0		
		James Green, sen.	,,	10 0 8	5 1 0		
		Thomas M'Donagh	,,	9 1 2	4 13 0		
		Luke Flanigan	,,	17 1 0	8 14 0		
		Martin Finn	,,	8 3 6	4 9 0		
		Michael Greene	,,	10 1 10	5 4 0		
		Widow Sarsfield	,,	24 0 0	8 9 0	6 15 0	
		James Prendergast	,,	17 2 0	6 0 0	6 2 9	
		John Scahill	,,	13 0 20	4 13 0	5 12 0	
		Daniel Moran	,,	43 2 0	19 16 0	22 5 7	
		Patrick Winston	,,	19 0 25	8 12 0	8 14 5	
		James Winston	,,	17 3 0	6 1 0	7 16 6	
	SCRAGH.	Nicholas Madden	,,	22 0 0	9 3 0	5 10 2	
		Charles Tighe	,,	19 2 0	8 17 0	6 0 0	
		John M'Donogh	,,	19 0 0	8 8 0	6 0 0	
		Andrew Gready	,,	11 1 13	5 1 0	5 11 6	
		Thomas Gready	,,	11 1 13	5 1 0	5 11 6	
		Richard Dillon	,,	18 1 5	9 19 0	11 15 9	Lease.
		John Browne	,,	14 2 30	7 12 0	10 3 3	Ditto.
		John Madden	,,	18 2 0	10 10 0	12 3 3	Ditto.
		Matthew Sampy	,,	20 2 1	12 3 0	12 15 7	
		George Cornwall	,,	18 1 0	11 10 0	22 18 0	
		George Cormack	,,	16 2 0	11 8 0		
		Leonard Cormack	,,	17 3 0	12 3 0	14 19 1	
		William Mannion	,,	15 2 0	8 18 0	9 17 0	
		Brien Mulrennan	,,	16 0 0	9 14 0	6 6 6	
		Thomas Fraine	,,	22 3 0	12 15 0	14 10 4	
		James Prendergast	,,	10 3 0	4 0 0	3 17 7	
		Widow Clark	,,	10 2 0	4 16 0	4 14 8	
		Patrick Quinn	,,	12 0 0	5 12 0	5 5 3	
		John Mannion	,,	12 0 0	5 8 0	6 13 5	

APPENDIX.

Castlerea.

SUMMARY OF PRECEDING TABLE.

COMPARISON of RENT with VALUATION of Twenty Townlands.

COUNTY ROSCOMMON. CASTLEREA UNION.

Electoral Division.	Townland.	Extent in Statute Measure.			Net Annual Value as in Rate Book.			Rent.		
		A.	R.	P.	£.	s.	d.	£.	s.	d.
CASTLEREA.	Knockmurry	156	2	12	147	10	0	129	9	10
	Cloondacama	211	1	19	141	6	0	183	7	10
	Lisboy	201	1	31	141	14	0	135	6	10
	Listhomasroe	163	2	32	119	3	0	124	5	5
	Lisliddy	156	1	17	135	0	0	136	11	11
	Longford	302	3	8	294	11	0	354	5	5
	Cloonavindin	108	0	37	74	12	0	84	7	6
	Emla	212	0	21	124	10	0	159	6	1
	Cloonmee	232	3	36	145	9	0	157	17	0
	Cloonleard	309	0	33	160	15	0	168	12	9
	Cloonchambers	293	2	31	170	16	0	212	8	11
BALLINLOUGH.	Leveelick	59	2	6	28	11	0	16	12	8
	Cloonkeen	757	2	39	394	11	0	372	16	10½
	Mountains	169	3	31	68	11	0	73	19	3
	Candlefield	52	1	0	18	8	0	16	15	8
	Ballinlough	148	3	20	138	17	0	124	19	8
	Carragh (East)	166	1	0	58	15	0	45	19	4
	Carragh (West)	66	1	10	24	2	0	23	19	8
	Taghnoose	270	3	5	124	1	3	95	3	3
	Scragh	307	0	22	162	18	0	164	12	10
	Total	4,347	1	10	2,674	0	3	2,780	18	8½

BELFAST UNION.

Supplemental Extracts from Minute Book of Board of Guardians.

APPENDIX.

Belfast.

February 23, 1841.

Present, Mr. Gulson and 14 guardians, including four members of the Valuation Committee.

Resolved,—That ten per cent. throughout the Union be allowed as a rebate to all landlords who undertake the payment of rate for properties of the annual value of less than 5*l.*

10 per cent. rebate allowed to landlords.

That in all cases where the net value is just 5*l.* the clerk be authorized, with the consent of the parties, to reduce the value to 4*l.* 19*s.* 6*d.* to bring such properties under the operation of the seventy-second section of the Poor Relief Act.

Valuations amounting to exactly 5*l.* reduced to 4*l.* 19*s.* 6*d.*

That the clerk be directed to cause an advertisement to be inserted in the papers with reference to the seventy-second section of the Act, and that such applications be received up to Thursday the 4th March.

On the 16th March, 1841, the rate books were signed by the guardians.

Rate books signed by Guardians.

Supplemental Evidence.

Evidence.

Mr. FRANCIS RICHEY, Valuator, *re-examined.*

Mr. Richey, valuator.

He had as assistants in his valuation his two sons and his nephew. They are all concerned in engineering and in assisting him in contracts for buildings.

Assistants.

He valued all the principal parts of the town himself. He first went with each of his sons and his nephew through particular parts of the town, and pointed out to them what he considered the value of the houses. His instructions to his assistants were, that when they should come to value houses they were to put a value on them at the same rates as he had valued those he had shown them. He directed them when they came to a house of the value of 5*l.* letting value, to put down the rated value under it. He wished on a 5*l.* house to keep the rated value from 15*s.* to 1*l.* under the letting value. He instructed his assistants to act in the same way on the 4*l.* houses, and on 3*l.* houses to deduct even something more.

Mode of valuation.

Instructions to his assistants.

His reason for these directions was, that that class of houses are not kept in as good repair by the landlord as the more valuable houses, and because the tenants pay the rent by the week. He thought the tenants of such houses were paying more than the fair value of the houses, and that as the landlord was getting more than the fair rent he ought to be liable to a greater portion of the rate. Those instructions were acted on by himself and his assistants.

Reasons of his giving such instruction.

In houses of 6*l.* value and upwards he kept nearly to the value of them as far as he could judge, but still putting on them in the rate-book a value a little under what he considered the letting value.

Valuation of 6*l.* houses.

If he thought a tenement would let for 10*l.* he put it down in his valuation from 9*l.* to 9*l.* 10*s.* He took as a general rule that the landlord paid for all repairs, painting, papering, keeping the house waterproof, and for insurance, and that the tenant paid the rent and taxes. That is the general mode of letting house property in the town. He wished to be a little under the real letting value rather than over it, and therefore he did generally put down the value 1*l.* less than the real letting value of 10*l.* houses; but where he thought the house good value he put down that without deducting anything.

Wished to be under letting value.

On all houses over 10*l.* he kept near the actual letting rent, but still a little under it.

In putting down the net annual value he deducted from the value at which the house would reasonably let according to the mode of letting in Belfast, the tenants' poor rates calculated at 5*d.* in the pound, and 2*s.* 6*d.* in the pound for tenants' taxes. The sum added for landlord's insurance and repairs was 1*s.* 4*d.* in the pound on the net value of houses under 20*l.*

Net value.

Taxes and rates.

In valuing villa property he considered what it would actually let for, keeping always a little under the letting value.

Valuation of Villa property.

Was not furnished with rentals, but ascertained from the occupiers in a great many cases the rents they were holding at. He took down in many of the cases the amount of the rents in his rough books.

Ascertained rents.

Had frequent communications with Mr. Gulson, the Board of Guardians, and Valuation Committee. The directions he received from them were to put a fair letting value on. Was furnished by the Board with a copy of the police valuation for the town of Belfast. Made use of that valuation and also of Griffith's valuation to assist him in coming to a conclusion on the net value of the tenements, but exercised his own judgment on the value.

Directions of Guardians as to valuation.

The valuators under the Police Act are nominated by the Police Committee, and approved of by the Commissioners. They must be householders of the town; four are appointed and act together. The actual letting value is what the police valuators ought to be guided by. Their valuation is not an equal one, because when the letting value is a little above 20*l.*, the valuators generally fix their valuation for the Police Act a little below 20*l.*, for if a house be rated at 20*l.* it pays 2*s.* in the pound police rate, and if under 20*l.* but 1*s.* in the pound.

Valuation under Police Act.

Not an equal one.

Mr. JOHN GILMER, *examined.*

Mr. John Gilmer.

The valuators under the Police Act of the town of Belfast are sworn to return an impartial valuation.

The Act empowers a rate to be levied of 6*d.* in the pound on tenements of 5*l.* annual value

Rating under Police Act.

APPENDIX.

Belfast.

Evidence.

and not exceeding 20*l.*; of 1*s.* in the pound on tenements of the annual value of 20*l.* and not exceeding 80*l.*; and 1*s.* 6*d.* in the pound on all above 80*l.* The commissioners have a power of increasing the rate in the same ratio.

No houses under 5*l.* annual value are rated under that Act.

No houses under 5*l.* value rated under Police Act.

The directions given by the commissioners are to put on the fair annual value, that is, what the landlord would let the house for to a yearly tenant.

In general, the valuations are under the rents actually obtained for the tenements.

In 1839, the valuators in many instances inquired the rents payable and rated the parties at the amount of rent ascertained.

Proportion of rating under Police Act to rents.

Where houses are rated under the Police Act at from 5*l.* to 7*l.*, the rent paid is in general from 1*l.* to 1*l.* 10*s.* more than the rate; 7*l.* and 8*l.* rated houses bring a rent of about 10*l.*

In all old streets the valuation on the low value houses is lower in proportion to the rent paid than on the new houses by at least 10 per cent.

Where houses are rated from 10*l.* to 15*l.* the rates are 2*l.* to 3*l.* under the rents paid.

Where houses are rated from 20*l.* to 30*l.* the rating and rents paid are about equal, but it is not possible to give any definite estimate of the rents paid where the houses are rated above 30*l.*

Mr. Webb, guardian.

Mr. WEBB, a member of the Board of Guardians, *examined.*

Opinion of Board as to valuation.

The Board considers that the valuation as regards the better houses is a high valuation, that is, on houses of the rated value of 20*l.* and upwards. There is no appeal for a high valuation from the owners or occupiers of houses under 20*l.* Mr. Chermside proposed as landlord of 16 rated tenements to undertake the payment of the rate. Of those 16 tenements three were rated by the valuator at 5*l.*

Reduction in rated value of tenements.

In order to enable Mr. Chermside to become the undertaking rate-payer of the entire of his rated tenements, the Board reduced the valuation of those three tenements situate in Charlemont-street from 5*l.* to 4*l.* 19s. 6*d.* each. The alteration was made in the rate collector's books. The alteration was not made in the valuation book as signed by the guardians, but it is intended to make it.

From documents furnished by the clerk of the Union, it appears that in one case relating to the property of Mr. William M'Gee in Crown Entry, and in seven cases of houses belonging to Messrs. Thompson, situate in Gardiner-street, the same arrangement has been made.

Mr. ARCHIBALD M'BRIAR *furnished the following Statement:—*

"*Population* of the borough of Belfast, within the Parliamentary boundary, at least		70,000
Number of electors who voted at last general election	1,840	
Add number of persons qualified, who for various reasons did not vote	71	
"*Total amount* of the qualified constituency at the general election of 1837		1,911
Number of voters disqualified by death, removal, or the expiry of their registry who were qualified to vote at last election, or who have been registered at any time betwen April, 1837, and July, 1840, both inclusive	1,723	
N.B. Voters losing one qualification, and at the time retaining a second, are not reckoned.		
Number registered since April, 1837, up to July, 1840, both inclusive, omitting all double registries either from the same or separate premises	1,645	
"*Decrease* in the constituency since last election		78
Number of voters registered up to 1st March, 1841, *who retain their occupation* as per list furnished	2,083	
Deduct 263 registered in October, 1840, and January, 1841, not yet ripe, less 13 of these since removed, and consequently not entered in the list furnished	250	
"*Total amount* of constituency entitled to vote at 1st March, 1841		1,833
Number of voters on clerk of peace's list up to July, 1840, inclusive	5,750	
Deduct number registered in 1832, and January, 1833, now out of date	1,663	
"*Total number* of names on clerk of peace's list ripe to vote on March, 1841, being the apparent amount of constituency at that date, while the actual amount as above is only 1,833		4,087
Number of voters as per list who are rated in the Poor Law valuation at 9*l.* nett and upwards		1,820
Number as per list rated at 8*l.* and under 9*l.*		131
Number as per list rated at 7*l.* and under 8*l.*		64
Number as per list rated at 6*l.* and under 7.		30
Number as per list rated at 5*l.* and under 6*l.*		21
Number as per list rated under 5*l.*		17
Total as per list		2,083
Number of tenements rated in the Poor Law valuation at 9*l.* nett and upwards *within the Parliamentary boundary*		4,187
Number registered as per list who are rated at 9*l.* nett and upwards,		

which rating under the present law would qualify all so far as value is concerned	1,820	
Deduct of these registered in October, 1840, and January, 1841, not yet ripe	205	
"*Total number* that would be entitled to vote rated at 9*l.* and upwards under the present system of qualifying, viz., by six months occupation of the same premises previous to registry, and six months after previous to voting		1,615
"*Being* 38½ per cent. on the tenements rated at 9*l.* and upwards.		
Number of tenements rated at 8*l.* and under 9*l.* within the Parliamentary boundary	441	
36 per cent. of these would probably be qualified, viz.		158
"*Total number* that would be entitled to vote as above rated at 8*l.* and upwards		1,773
Number of tenements rated at 7*l.* and under 8*l.* within the Parliamentary boundary	447	
33 per cent. of these would probably be qualified, viz.		147
"*Total number* that would be entitled to vote as above rated at 7*l.* and upwards		1,920
Number of tenements rated at 6*l.* and under 7*l.* within the Parliamentary bouudary	680	
28 per cent. of these would probably be qualified, viz.		190
"*Total number* that would be entitled to vote as above rated at 6*l.* and upwards		2,110
Number of tenemeuts rated at 5*l.* and uuder 6*l.* within the Parliamentary boundary	1,069	
20 per cent of these only would be qualified, a large proportion, as appears by the rate-book, being occupied hy two or more families		213
"*Total number* that would be entitled to vote rated at 5*l.* and upwards		2,323

"According to clause 16 in Lord Morpeth's Bill parties who have been registered from one house and removed to another of sufficient value would be again entitled to register at first sessions subsequent to removal, which would add at least 10 per cent. to each and all of the above estimates.

"According to clause 17 in same bill joint occupants would be entitled to register, which would add 130 to each and all of the above estimates.

"N. B. Partners who have private dwelling-houses independent of their partnership premises are not reckoned.

ARCHIBALD M'BRIAR."

Belfast, April 11, 1841.

Summaries of preceding statement.

No. I.—ABSTRACTS of preceding STATEMENT, and of the Returns which accompanied it.

Estimated Population within the Parliamentary Boundary.	Estimated Net Value of Property within the Parliamentary Boundary.	Total Number of Electors Registered and retaining their Occupancy up to 1st March, 1841.	Total Number of Electors entitled to Vote on 1st March, 1841.	Total Number of Electors appearing in Clerk of Peace's Lists entitled to Vote.	Total Net Value of Tenements of Electors Registered up to 1st March, 1840, who retain their Occupation.	Total Gross Value of Tenements of Electors Registered up to 1st March, 1841, who retain their Occupation.
					£. s. d.	£. s. d.
70,000	£156,647	2,083	1833	4,087	50,741 5 0	65,173 15 7

No. II.—ESTIMATED NUMBER of PERSONS who would be entitled to Vote on the 1st March, 1841, if the qualification were a rating at any of the undermentioned Amounts.

£5.	£6.	£7.	£8.	£9 and upwards.
2,323	2,110	1,920	1,773	1,615

No. III.—VALUATION of £10 Electors in the Borough of Belfast,* so far as ascertained.

Total Number of £10 Electors whose Valuations appear in Rate Book.	Of whom there are rated at Sums						
	Under £5.	Under £6.	Under £7.	Under £8.	Under £9.	Under £10.	At £10 and upwards.
2,083	17	38	68	132	263	420	1,663

* The returns, which are very voluminous, of the names of the Electors and their respective valuations in Belfast, have not been printed. The original papers are deposited in the Irish Office. The above table contains the result of the list of the £10 Electors, as furnished and classified by Mr. M'Briar.

APPENDIX.

Dunmanway.

DUNMANWAY UNION.

Extracts from Minute Book.

Extracts from Minute Book of Board of Guardians.

AT the first meeting of the Board of Guardians, held at Dunmanway on the 1st of February, 1840,

Present, W. J. Voules, Esq., Assistant Poor Law Commissioner, Daniel Connor, Esq., Chairman, and 17 Guardians,

Resolved,—That an advertisement be published in the Cork papers for a clerk, valuator, and treasurer.

13th February, 1840. At a meeting of the Board held this day,

Proposed by Mr. Bryan, and seconded by Mr. Donovan,

New valuation considered necessary.

That it being in the opinion of this Board requisite that there should be a new valuation of all the rateable property within the Union, and an advertisement having been published inviting competent persons to effect such valuation, and tenders having been given in, which were this day opened by the Chairman in the presence of the Guardians,

Appointment of three valuators: 240*l.* for valuation.

Resolved,—That the tender of Messrs. William Gillman, John Whelply, and William Pattison, to effect the valuation at 240*l.* for the three, be accepted; it being understood that in all cases the three valuators will inspect and value all the property conjointly, so as to insure relative value throughout the whole Union, and will complete their valuation by the 1st of January, 1841.

2d March, 1840. At a meeting held this day,

Resolved,—That the valuators be directed to proceed forthwith with the valuation of the Fanlobus [otherwise Dunmanway] electoral division, and that they be directed to give notice to the clerk some short time before it is completed, with a view to the Guardians being summoned to inspect the same.

Documents ordered.

Resolved,—That the clerk be directed to procure field-books, valuation sheets, three copies of the Act, three copies of each of the instructional letters on valuation, and 500 copies of a printed circular sent down by the Commissioners for the purpose of noticing landholders to attend and point out their boundaries, and give such other information to the valuators.

2d May, 1840. At a meeting held this day,

Valuation Committee.

Resolved,—That a Valuation Committee, consisting of three Guardians, be appointed, for the purpose of inspecting the books and proceedings of the valuators, and reporting the same to the Guardians; and that Mr. James Gillman, Mr. Thomas Bryan, and Mr. Thomas Gillman, be requested to act as such Committee.

10th October, 1840. At a meeting held this day,

Valuation submitted for inspection.

Resolved,—That the valuation be open for inspection at the court room of Dunmanway, from the 21st of October instant to the 13th of November next inclusive; and that the clerk be directed to advertise the same.

14th November, 1840. At a meeting held this day,

Resolved,—That the Guardians will attend on Wednesday, the 25th of November instant, to hear the objections of the Kilmany and Kilmichael electoral divisions to the valuation; and on Saturday, the 28th, to hear the objections of the remainder of the Union; and that the clerk give notice of the same.

25th November, 1840. At a meeting of the Board of Guardians of the Dunmanway Union, held this day,

Minutes of the 14th read.

Resolved,—That this meeting do adjourn to Saturday, the 28th November instant, to hear the objections of those persons noticed for that day.

28th November, 1840. At a meeting of the Board of Guardians of the Dunmanway Union, held this day,

Minutes of the 25th November read.

Additional Remuneration to Valuators.

Resolved,—That the valuators are to be paid 10*s.* per day each for every day they are ordered out by the Guardians to re-inspect any part of the Union.

Resolved,—That this meeting do adjourn to Wednesday, the 9th day of December, to hear any farther objections to the valuation, as it is to be open again for inspection from the 1st to the 8th day of December; and that the clerk is to give notice to that effect.

9th December, 1840. At a meeting held this day,

Rate struck.

Resolved,—That Mr. Deane, clerk to the Cork Board of Guardians, be requested to strike the rate of the Dunmanway Union, and that he receive 5*l.* for his services, and to pay his coach-hire to and from Dunmanway.

Resolved,—That the Guardians having taken into consideration Mr. Voules's suggestion, that the valuators ought not to receive any payment beyond that originally stipulated, are of opinion that as the valuators in their valuation have taken much pains, the Guardians consider that they ought not to direct the valuators to re-value without ordering them payment of 10*s.* per day each; and that the Guardians are of opinion that it would prevent appeals by sending out the valuators in some few instances.

10th December, 1840. At a meeting of the Guardians held this day,

Revision of objected parts of valuation ordered.

Resolved,—That the valuators be directed to commence the re-valuation of the farms, to which the attention of the Guardians has been drawn, on Saturday next, and to have them

finished with as little delay as possible, to enable the clerk to complete a copy of the valuation.

Resolved,—That the clerk be directed to prepare a correct copy of the valuation, preparatory to striking a rate; and that he be directed to apply to Mr. Thom for a rate-book, and to have it forwarded as soon as possible.

27th January, 1841. At a meeting of the Board of Guardians, Dunmanway, held this day,

Resolved,—That it is the opinion of this Board that at the next day of meeting, on the 27th of February, a rate should be struck for the Dunmanway Union, the valuation being completed; and that the Commissioners be requested to issue an order for the appointment of a rate collector. — Rate ordered to be struck.

Evidence. — Evidence.

MR. WILLIAM PATTISON, valuator; *examined.* — Mr. Pattison, valuator.

Was appointed on the 1st of February, 1840, with Messrs. John Whelply and Mr. William Gilman (who are at present absent from Dunmanway), to value the Union conjointly.

None of the three were professional valuators, but farmers residing within the Union. Mr. Whelply had previously been employed in making a valuation of the West Division of East Carbery, for the purpose of equalizing the county cess, about 16 years ago. — Qualifications.

The valuators were furnished with a copy of the Poor Law Act, the Commissioners' circular on valuation and rating, the tithe composition books, and the county cess applotments for the parishes of Fanlobus, Drinagh, Inchigeela, and Kilmichael. — Documents furnished.

They did not apply for or obtain any rentals from landlords, but got maps of their estates from some of them. — No rentals applied for or obtained.

The three valuators always valued together. They used the tithe composition and county cess applotment books, for the purpose of ascertaining the areas of the different farms, which in general they found to be correct, but did not use either of them for the purpose of ascertaining the value, because the county cess valuation was much below the real value, having been calculated according to a low scale of the prices of farming produce, and the tithe composition was often too high, although the value of land in the Union has greatly improved since that valuation was made; but always used both to assist them in forming their opinion as to the true value. — Valuators acted together. Use of documents furnished.

Did not estimate the gross produce and reduce it by the outgoings of the tenant, in order to ascertain the value. — Did not estimate gross produce.

Adopted the same system of valuation in the towns and villages as in the rural districts, except that they took into consideration the higher letting value in towns. — System of valuation same in towns and rural districts.

In estimating local advantages or disadvantages took into consideration the proximity to market towns, to public roads, to limestone quarries, and to public strands for procuring sand for manure. — Local circumstances considered.

Visited every tenement in the Union.

The inquiries made by them on visiting each tenement were, as to its extent, the names of the landlord and occupant, and the amount of rent. The replies to all these inquiries, except the last, were in general satisfactory, but in some cases the tenants refused to state the amount of their rent; and when they did so, it was generally under what they paid, so that the valuators could not depend on it, and never took it down in their field-books. — Inquiries made on visiting each tenement.

The test of value which they adopted was, not the utmost that could be got from a solvent tenant, but such a rent as they considered the tenant could afford to pay, and fairly live by. — Test of value. Fair rent.

In calculating the value, did not take the present prices of produce, but the average for the last four years, which brought it below the present prices.

Made no difference in the valuation where there was a lease.

Made no distinction between farms of different sizes. — No distinction where of different sizes.

In the mountain districts, which comprise upwards of one-third of the Union, the farms are generally from 50 to 300, and in the lowland districts from 10 to 50 acres. — General size of farms.

Instituted a comparison between the value set upon each tenement, and the rent actually paid where the valuators were, from their own local knowledge, aware of the amount, the result of which was that in a very few instances, and those principally where tenants held under old leases, the valuation was as high as the rent, but by far the greatest portion were below the rent, in some cases nearly one-third when the lands were held under middle men. — Value compared with rent.

Houses and lands were separately valued, even when occupied together, but the amounts were added and one sum for both inserted in the valuation book. — Houses and lands separately valued

The value of the house was estimated according to its appearance and state of repair. A slated house was valued considerably higher than a thatched house of the same description. — Mode of valuing houses.

No allowances were made by the valuators for either repairs or insurance in calculating the gross value; nor is there any sum charged for either in the Rate Book, the valuators' attention never having been called to them either by the Assistant Commissioners or the Board of Guardians. — Repairs not allowed for.

In estimating the value of land supposed the tenant bound to manage the farm so as to deliver it up at the end of the year in good condition.

The value was estimated by what would be given for it by a person who would be bound by covenant to keep it in such condition and who would be able to perform the covenant, or compensate the landlord for his damages.

In estimating what the tenement would let for to such a person, did not make any allowance for any profit to be derived by him from the occupation, but merely for his living. — Profit not allowed for.

Dunmanway.

Value set by owners in Registry Courts not considered.

In estimating the value of the tenements out of which the owners had registered freeholds did not make any reference to the value which the owners had set upon them in the Registry Court.

Usual manner of letting land in this Union.

The usual manner in which lands are let in this part of the country by the owners in fee, is for three lives or 31 years, but leases for 21 years under middlemen are more numerous.

There is much competition for land in this Union.

Effect of competition not allowed for.

Made no allowance for the effects of such competition in raising the market price of land.

Such competition has raised the market price above what a solvent tenant could afford to pay, reserving a reasonable remuneration for his time, labour, and capital.

Fair support for tenant allowed for.

Never calculated exactly what would be such reasonable remuneration, but always allowed what would fairly support the tenant and such members of his family as lived with him, and assisted in cultivating the farm.

Average amount of county cess and tithe.

The average acreable amount of county cess over the entire Union is about 9*d.* per annum, of tithe about 7*d.*

Sixty objections lodged. Considered by Board of Guardians.

About 60 objections were lodged against the valuation, and the Board of Guardians met pursuant to notice, on the 25th and 28th of November, 1840, for the purpose of hearing such objections, when they dismissed about 20 of them as frivolous, about twenty were allowed, and there being a doubt as to the remaining 20, the valuators were directed to re-value them, which they accordingly did, and made some alterations which were satisfactory to the tenants, who withdrew their objections.

Rate-payers generally content. No objection from any landlord.

The rate-payers are generally content with the valuation.

There has been no objection from any landlord.

No notices of appeal have been lodged.

The prevalent grounds of objections were excess of value, compared with other holdings, very few on the ground of actual value, and not many on the ground of excess of areas.

There were no objections on the ground of too low a value except by persons who complained of their own holdings being too highly valued as compared with such holdings.

Prevalent disposition to lower the valuation.

The disposition to lower the valuation is most prevalent among tenants. The supposed reasons for their wishing to lower it are, lest a high valuation should militate against them when re-taking their farms from their landlords, aud increasing their rents.

The valuation is below the rent.

The number of tenements of which valuation altered by revision, was about 40.

VALUATION of £10 COUNTY ELECTORS (registered 1832 to 1840), so far as ascertained.

COUNTY CORK. Marked thus * re-registered in 1832, and not since registered. DUNMANWAY UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
West Muskerry.	Ashe, John	Dec. 9, 1835	,,	Munnivadra	114 0 0	31 10 0	
	Barter, Richard	,,	Buildings	Monacasker		4 0 0	
	Crowly, Timothy	,,	Land and buildings	Shanacrane	100 0 0	25 0 0	
	Cotter, Sylvester	Dec. 10, 1835	,,	Gurtnatour	78 0 0	26 0 0	
	Good, William	Dec. 9, 1835	,,	Tirlitin	80 0 0	56 0 0	
	Good, Thomas	,,	,,	,,	118 0 0	86 0 0	
	Hurley, Daniel	,,	,,	Shanacrane	170 0 0	20 0 0	Jointly with another.
	Lane, Walter	Oct. 21, 1836	,,	Clonmoyle	160 0 0	84 0 0	
	O'Leary, Timothy	Dec. 9, 1836	,,	Cooldorihy	38 0 0	36 0 0	
	Riordan, Cornelius	Dec. 11, 1839	,,	Johnstown	98 0 0	37 0 0	Jointly with another.
	*Riordan, Michael	Oct. 13, 1832	,,	Gurtnatour	100 0 0	17 10 0	Jointly with another.
	*Riordan, Cornelius	Oct. 30, 1832	,,	Inchinassig	333 0 0	44 10 0	Jointly with another.
East Division of East Carbery.	Barrett, Daniel	Oct. 18, 1839	,,	Currabegs	35 2 0	28 0 0	
	Burchill, James Good	July 4, 1836	,,	Derigra	81 0 0	62 0 0	
	Clarke, Thomas	Oct. 17, 1839	,,	Shanarah, West	53 0 0	38 0 0	
	Cotter, Parr	,,	,,	Edencurra	48 0 0	34 10 0	
	Dullea, Daniel	Feb. 11, 1840	,,	Glaun	20 0 0	17 0 0	
	Eedy, Nicholas	Oct. 17, 1839	,,	Knockea	11 0 0	11 0 0	
	*Good, Joseph	Nov. 3, 1832	Land	Gunaneure	14 0 0	11 0 0	
	Hennesey, Michael	Dec. 11, 1839	Land and buildings	Budderaman	65 0 0	47 0 0	
	Milner, Michael	Oct. 21, 1840	,,	Edencurra	30 0 0	22 0 0	
	Stanley, George	May 14, 1835	,,	Cumcrowly	32 0 0	17 0 0	
	Stanley, William	Oct. 18, 1839	,,	,,	37 0 0	34 0 0	
	Stanley, Francis	Oct. 21, 1839	,,	Shanarah, Middle	46 0 0	30 0 0	
	Wright, Thomas	Oct. 18, 1839	Land	Derrigrah	5 0 0	7 10 0	
	Wright, George	,,	,,	,,	14 0 0	14 0 0	
Ibane and Barryroe.	*Bennett, Michael	Oct. 17, 1832	Land and buildings	Slaveen	90 0 0	49 0 0	Michael Bennett and Jeremiah Keary.

Valuation of £10 County Electors, (registered 1830 to 1840,)—*concluded.*

COUNTY CORK. Marked thus * registered in 1832, and not since re-registered. DUNMANWAY UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
Atkins, Richard	May 14, 1840	Land and buildings	Dunmanway	. .	20 0 0	
Bateman, John	Oct. 19, 1835	,,	Clooncorban	31 0 0	23 10 0	
Bryan, John	July 2, 1838	,,	Kippaugh	100 0 0	65 10 0	
Bateman, Samuel	May 13, 1839	,,	Rossmore	104 0 0	80 0 0	
Burchill, Abraham	Oct. 17, 1839	,,	Dunmanway South	4 0 0	11 5 0	Rent 2*l.* 17*s.*
Burns, John	Oct. 21, 1840	Buildings	Dunmanway	. .	6 10 0	Rent 2*l.* 6*s.* 2*d.*
*Beamish, Samuel	Oct. 17, 1832	Land and buildings	Sillihertam	2 2 0	2 15 0	
*Burke, Denis	Oct. 22, 1832	,,	Inchmagh	103 0 0	30 0 0	Rent 11*l.* 5*s.* 2*d.*—Denis, John, and Timothy Burke.
Collins, Timothy	May 14, 1835	,,	East Drinagh	40 0 0	22 0 0	
*Crowley, Timothy	Oct. 21, 1832	,,	Ardcahan	70 0 0	35 0 0	
*Collins, Denis	,,	Buildings	Dunmanway	. .	2 15 0	Rent 3*l.* 12*s.* 9*d.*
Callanan, James	May 15, 1837	Land and buildings	Kippaugh	100 0 0	34 0 0	
Clarke, Richard	Dec. 8, 1837	,,	Inch East	48 0 0	24 0 0	
Clarke, George	,,	,,	,,	190 0 0	46 0 0	Rated jointly with John Clarke.
Collins, Jeremiah	July 8, 1839	,,	Rossmore	136 0 0	81 0 0	
Collins, John	Oct. 17, 1839	,,	Clooncorban	29 2 0	22 10 0	
Collins, Michael	,,	,,	Millinagen	106 0 0	45 0 0	
Collins, John	,,	,,	Clooncorban	31 0 0	25 0 0	
Coakly, Thomas	Oct. 19, 1839	,,	Manch	187 0 0	131 0 0	
Cotter, Timothy	Dec. 10, 1839	,,	Curachina	103 0 0	47 0 0	
Cotter, Jeremiah	,,	,,	. .	105 0 0	52 0 0	
Chambers, Charles	Feb. 11, 1840	,,	Drowmdrastel	80 0 0	32 0 0	
Coakly, Thomas	Dec. 12, 1839	,,	Kulmalonda	150 0 0	57 0 0	
Connor, Garrett	,,	,,	Ardcahan	22 0 0	18 0 0	Rated jointly with John Connor.
*Collins, Cornelius	Oct. 15, 1832	Buildings	Dunmanway	. .	4 0 0	
*Collins, Michael	,,	Land and buildings	Clooncorban	29 0 0	22 0 0	
*Clarke, Robert	Oct. 18, 1832	,,	Inch East	44 0 0	22 0 0	
*Clarke, John	,,	,,	,,	30 0 0	24 0 0	
*Clarke, Thomas, sen.	,,	,,	,,	44 0 0	22 0 0	Rated jointly with John Clarke, sen.
*Clarke, Thomas, jun.	,,	,,	,,	44 0 0	22 0 0	
Daly, Timothy	May 13, 1836	,,	Lisballad	60 0 0	38 10 0	
Daly, William	Oct. 17, 1839	,,	Denylahan	92 0 0	49 0 0	
Donovan, James	,,	,,	Clooncorban	80 0 0	51 0 0	
Dulea, Edward	,,	,,	Edencuna	42 0 0	29 0 0	
Deane, Robert	,,	,,	Poukeen	230 0 0	58 0 0	John and Robert Deane, Joseph, Daniel, Cornelius, and Dom. Keane.
Donovan, Timothy	Dec. 11, 1839	,,	Ardcahan	22 0 0	17 10 0	
Deane, Barnaby	Feb. 11, 1840	,,	Toureen	216 0 0	43 10 0	
Donovan, Daniel	May 14, 1840	,,	Shiplough	71 0 0	20 10 0	
Deasy, Timothy	Dec. 12, 1839	,,	Ardcahan	87 0 0	50 10 0	Hold jointly.
Deasy, Jeremiah						
*Donovan, William	Oct. 20, 1832	,,	Shiplough	178 0 0	50 0 0	Rent 4*l.* 12*s.* 4*d.*—Hold jointly with D. Neil.
*Donovan, Daniel	,,	,,	,,	178 0 0	50 0 0	
*Deasy, Denis	,,	,,	Inchwagh	64 0 0	25 10 0	Jointly with D. Deasy.
*Donovan, Michael	,,	,,	,,	160 0 0	24 0 0	Jointly with J. Deane.
*Donovan, Patrick	,,	,,	Shiplough or Clountiquirk.	178 0 0	50 0 0	Holds jointly with Michael Donovan.
*Donovan, Timothy	,,	,,	Ardcahan	22 0 0	17 10 0	
*Dealy, John	Oct. 22, 1832	,,	Clountiquirk	100 0 0	53 10 0	Holds jointly with Cornelius Leary and John Crowly.
*Donovan, James	Nov. 20, 1832	. .	Clooncorban	80 0 0	51 0 0	
*Fane, John	Oct. 22, 1832	Land	Kilbany	5 0 0	5 0 0	
Grace, James	May 13, 1836	Land and buildings	East Dunagh	35 0 0	22 0 0	
Grace, Daniel	May 9, 1838	,,	Lisballad	44 0 0	31 0 0	
Henly, John	Feb. 11, 1840	,,	Glann	80 0 0	27 10 0	
Horahan, Michael	Feb. 21, 1840	,,	Ardcahan	80 0 0	50 0 0	Rated jointly with Patrick and James Hourihan.
Horahan, Denis	,,	,,	,,	109 0 0	35 0 0	
*Henly, James	Nov. 1, 1832	,,	Shanacram	90 0 0	21 10 0	
*Henly, John	Nov. 2, 1832	,,	,,	42 0 0	15 10 0	
*Henly, Cornelius	Nov. 3, 1832	,,	Millenagun	106 0 0	45 0 0	Jointly with others.
*Kelly, John	Nov. 1, 1832	Land and buildings	Glaun	100 0 0	48 10 0	
*Keane, Joseph	Oct. 16, 1832	,,	Pookeen	230 0 0	58 0 0	Joint holding.
Keane, Daniel	Oct. 19, 1839					
Lyne, James	Oct. 21, 1836	,,	Tohn	125 0 0	55 10 0	Joint holding.
Lyne, Patrick						
M'Carthy, Owen	,,	Buildings	Dunmanway	. .	16 10 0	
M'Donald, John	Feb. 11, 1840	,,	,,	. .	15 10 0	Rent 3*l.* 13*s.* 9¾*d.*
M'Gwire, Henry	May 14, 1840	Land and buildings	Millunannig	27 0 0	33 10 0	Rent 14*l.* 15*s.* 4½*d.*
*M'Carthy, John	Oct. 16, 1832	,,	Knockane	35 0 0	18 10 0	
*M'Carthy, Daniel	,,	,,	Gunane	120 0 0	37 0 0	
*M'Collogh, Roger	Nov. 2, 1832	,,	Manch	50 0 0	38 0 0	Jointly with another.
*Murphy, Peter	,,	,,	Coilsnagtig	270 0 0	68 0 0	Rent 7*l.* 14*s.*—Rated as Peter Murphy and Partners.
*Murphy, Denis	Nov. 6, 1832	,,	,,	270 0 0	68 0 0	
Nyhane, Thomas	July 8, 1839	,,	Milleenagun	80 0 0	38 0 0	Hold jointly.
Nyhane, James	,,					
Nyhane, William	July 13, 1840					
*O'Brien, Arthur	Oct. 16, 1832	House	Dunmanway, Main Street.	. .	17 10 0	Rent 1*l.* 2*s.*—Edward O'Brien now occupies.
Pattison, John	Oct. 18, 1839	Land and buildings	Sillihertane	156 0 0	76 0 0	
Regan, Philip	Feb. 10, 1840	Buildings	Dunmanway-green	. .	5 0 0	
Sullivan, Timothy	Oct. 19, 1839	Land and buildings	Ballyginteen	55 0 0	33 0 0	
Wallace, Thomas	Oct. 18, 1839	,,	Dunmanway, North	3 0 0	8 10 0	Rent 5*l.* 18*s.* 2*d.*
White, Richard	Feb. 21, 1840	,,	Ardcahan	109 0 0	35 0 0	Jointly with another.

LISTOWEL UNION.

APPENDIX.

Listowel.

Extracts from Minute-book.

Extracts from Minute Book of Board of Guardians.

At the first meeting of the Board of Guardians of the Listowel Union, held in the sessions-house, in Listowel, on Wednesday, the 6th day of May, 1840,

Present,—W. H. T. Hawley, Esq., Assistant Poor Law Commissioner, 4 ex-officio, and 24 elected guardians,

The following resolution was agreed to—

New valuation necessary.

Resolved,—That it is the opinion of this Board, that there is no existing valuation which can be made available and sufficient for the purpose of estimating the net annual value of the rateable property in the Union, and that a fresh valuation will be required; but that the Tithe Composition Survey may, to a certain extent, with due revision and correction, be sufficient for ascertaining the acreable quantity of the Union.

Ordered,—That a Report to this effect be made by the clerk to the Poor Law Commissioners, in accordance with the third section of the order for regulating the proceedings of the Board.

Valuator to be appointed.

Resolved,—That a competent person or persons be appointed to value the whole of the rateable property throughout the Union, and to revise and correct existing surveys, where necessary, and that the clerk be directed to insert advertisements for two posts, at the rate of sixpence per line, in the Limerick Chronicle, Cork Southern Reporter, Kerry Evening Post, and General Advertiser, newspapers.

Copy of Advertisement.

" TO VALUATORS.

Advertisement for valuator.

" The Board of Guardians for Listowel Union are desirous of obtaining the services of a competent person or persons to undertake the valuation of the rateable property in the Union, and to revise and correct existing surveys where necessary. The Union comprises about 209,261 statute acres, and the valuator will be held responsible for the equal valuation of the whole Union, employing assistant valuators at his own expense, if necessary, subject to the approval of the Board of Guardians. Competent persons willing to undertake the duty, and to enter into the required securities for the due performance of the same, should send in written tenders addressed to the clerk of the Board at Listowel, on or before the first day of June next, to be considered at a meeting of the Board to be held on the third day of June next. The terms must state a sum per day, a sum per thousand acres, and a gross sum, together with the time within which the whole work will be completed. Further particulars may be obtained by application to the clerk of the Board.

By order of the Board,

" EDWARD STOKES,

" *Clerk to the Board of Guardians.*"

Valuation Committee.

Resolved,—That the following members of the Board, viz., Stephen Edward Collis, Jeremiah O'Connor, Kerry Supple, Robert Stack, John Langford, Nicholas Cooke, Darby Moloney, Thomas O'Connor, and John Duggin, be appointed a committee for assisting in the valuation of the rateable property of the Union, three to be a quorum, and that the guardian or guardians of each electoral division under the process of valuation, be addded to the committee as a consulting member, but not to vote; and that the valuator do give at least one week's notice to the clerk of his having completed the valuation of an electoral division, when the committee shall meet, examine, and correct the valuation when necessary, and report thereon to the Board of Guardians, for the purpose of their confirming the valuation as approved by the committee.

At the second ordinary meeting of the Board of Guardians, held on Wednesday, the 3rd day of June, 1840,

Present,—W. H. T. Hawley, Esq., Assistant Poor Law Commissioner, 5 ex-officio, and 17 elected guardians, Stephen Edward Collis, Esq. in the chair.

Appointment of valuator.

Proposed by William T. Crosbie, Esq. and seconded by John F. Hewson, Esq.,—That Mr. Thomas O'Brien be appointed the valuator of this Union. Mr. O'Brien was duly appointed.

280*l.* for valuation.

Proposed by W. T. Crosbie, Esq.,—That Mr. O'Brien do take the gross sum of 280*l.*—Passed unanimously.

On the appointment of Mr. Thomas O'Brien as valuator of said Union,—It was ordered by the Board, that the clerk should direct Mr. Thom, bookseller, of Abbey-street, Dublin, to furnish such books, papers, and sheets, as may be necessary for the valuation and rating of said Union.

At the third ordinary meeting of the Board of Guardians, held on 3d July, 1840,

Present,—W. H. T. Hawley, Esq., Assistant Poor Law Commissioner, Stephen Edward Collis in the chair, 2 ex-officio, and 13 elected guardians,

Map of Union to be furnished to valuator.

On the proposition of W. H. T. Hawley, Esq., Resolved,—That a copy of the map containing the parishes of the Listowel Union should be made, and given to Mr. O'Brien the

valuator, for his guidance and information; and that Mr. Julian, the surveyor, should be employed to make a fair copy of said map, for which he is to receive the sum of 1*l.* 10*s.*

Aug. 3. 1840.

At a meeting held this day, it was resolved,—The map being done in a correct and finished manner, that the surveyor be paid an additional sum of 2*l.* 10*s.*

December 3, 1840.

At the eighth ordinary meeting of the Board of Guardians, Resolved,—That this meeting do adjourn till Wednesday, the 23d day of December, instant, for the purpose of receiving and signing the valuation books.

December 23, 1840.

At an adjourned meeting held this day. Present,—Stephen E. Collis, Esq. chairman, 4 ex-officio, and 16 elected guardians.

Ordered,—That the valuation books be deposited with our clerk, and that they shall not be given out of his custody to any person, and that the Poor Law Commissioners be apprised thereof.

Moved by William Sandes, Esq., seconded by Maurice M. O'Connor. and unanimously agreed to,—That our valuator, Mr. O'Brien, is eminently entitled to the thanks of the Board, for the efficient and satisfactory manner in which he has to this period performed his duty.

Valuation approved of by Board of Guardians.

February 17, 1841.

At an extraordinary meeting of the Board of Guardians, Ordered,—That the valuation books be deposited with our clerk for inspection, during the period of 30 days from the 1st of March next.

Valuation books deposited with clerk for inspection.

Saturday, March 13, 1841.

At an extraordinary meeting of the Board of Guardians, Ordered,—That Mr. O'Brien, the valuator, be written to, to attend on the 3rd day of April next, to hear objections.

Valuator to attend to hear objections.

Evidence.

Evidence.

Mr. THOMAS O'BRIEN, Valuator of the Union; *examined.*

Mr. O'Brien, Valuator.

Was appointed valuator of this Union, on 3rd of June, 1840, in consequence of a letter of recommendation from the Board of Guardians of the Cashel Union, which he valued, and another from Mr. Hawley, the Assistant Poor Law Commissioner. Is not a professional valuator, but is an extensive farmer, and resides at Newcastle, in the county of Tipperary.

Appointment of valuator. Qualification.

Was furnished with the Poor Law Commissioners' circular on valuation and rating; with a map of the Union, which he believes to have been made from the Ordnance Sketch Map; with the Tithe Composition Books; and with the County Cess valuation.

Documents furnished.

The valuation in the Tithe Composition Books was very incorrect, and he only used it to ascertain the areas of the different farms, which he compared with the information received from the tenants, and with the map, which stated the exact area of each townland.

Use made of them.

The County Cess valuation (which had been made out by a number of sworn valuators in each parish,) he found in general very correct as to relative value, but not as to the actual value, it being much above his valuation, in some instances 25 per cent,, and occasionally even above the rent.

County Cess Valuation, correct as to relative value, but much above his valuation. Occasionally above rent.

When he went into a townland, he required the tenants to furnish him with the quantity and rent of their respective farms, which they always willingly gave, and showed him their leases, receipts, or pass books for rent, from which he was able to ascertain correctly the amount, which he always entered in his field-books. He did not, in consequence, apply to the landlords for such information, as he understood from the guardians that they wished it to be obtained from the tenants if possible.

Mode of ascertaining areas and rent.

Did not estimate the gross produce and reduce it to the outgoings of the tenant, in order to ascertain the value, as he considered he could not by that means ascertain the net value in conformity with the directions of the Poor Law Act, the landlords' and tenants' rates, which are included in the gross rent, being a poundage on the net value.

Net value how ascertained.

Adopted the same system in towns and villages as in rural districts, except that in doing so, he estimated local advantages and disadvantages and the higher letting value in towns than in rural districts.

In rural districts. Same way in towns.

Visited each tenement separately. The test of value he adopted was not the rack rent, nor the utmost that could be got from a solvent tenant, but a fair and reasonable rent, which he calculated on the average rents for the last 10 or 20 years, paid by tenants able to meet their demands.

Test of value.

Made no difference where there were leases.

Made no difference where there were leases.

Found that large farms were lower set than small ones: a farm of 100 acres being generally set 40 per cent. less than one of 10; and, in valuing them, kept up the same proportions as they were let at.

Large farms lower let than small.

Farms of from 20 to 30 acres are most prevalent in the Union.

General size 20 to 30 acres.

Instituted a comparison between the value set by him upon the several holdings, and the rent actually paid, in almost every instance, the result of which was that he found his valuation differed very little from the rent obtained, even on recent lettings, from the occupying tenant by the owners in fee, but that it was occasionally one-third under, one-half, and in many instances even less than one-half of the rent obtained by middle-men from their under-tenants.

Comparison of his valuation with rent actually paid.

Houses and lands, when occupied together and held under the same landlord, were not separately valued; but when he did value them separately, he merely estimated the value of the house according to the accommodation it afforded to the occupier.

Houses not separately valued. Estimate of value of a house.

APPENDIX.

Listowel.

The allowances made for repairs were for thatching or slating, and keeping the walls in the same repair as he found them in.

Allowance for repairs.

Insurance.

Calculated the insurance at about 4*s.* 8*d.* per cent. (including duty), except in cases of risk, where a greater premium would be required, which he allowed.

Value of land.

In estimating the value of land, supposed the tenant bound to manage the farm so as to deliver it up in good condition at the end of the year.

How estimated.

The value was estimated by what would be given for it by a person who would be bound by covenant to keep it in such condition, and who would be able to compensate the landlord for breach of the covenant.

Allowance of usual profit, one-third of the produce.

In estimating what the tenement would let for to such a person, made an allowance for the profit usually derived from occupation in this part of the country, which he estimated at one-third of the produce.

No reference to value set by owner in Registry Court.

In estimating the value of tenements, out of which the owners had registered freeholds, made no reference whatever to the value which the owner had set upon them in the Registry Court, as he never inquired who was or who was not registered.

Tenures.

In the barony of Iraghticonnor, a number of tenants on the Trinity College estate hold under-leases for 19 years; the remainder are tenants from year to year. On the other estates in the barony, the tenants generally hold under-leases from 14 to 21 years.

In the barony of Clanmaurice, the majority hold from year to year; but a number hold under leases for two lives and 21 years.

Great competition for land.

No allowance made for it.

There is great competition for land in the Union; made no allowance for the effect of such competition.

Such competition has raised the market-price above what a solvent tenant could afford to pay, especially in the neighbourhood of the towns.

Average amount of county cess and tithe.

The average amount of county cess per acre was about 3*s.* 9*d.* per annum.

Of tithe about 3*s.* 6*d.*

Valuation presented as completed.

As soon as he valued each electoral division, the book containing the valuation was handed by him to the Board of Guardians, who gave it to the guardian or guardians for that division, in whose possession it remained for one month, for the inspection of the landholders, who had free access to it. At the expiration of the month it was returned to the valuator, with any remarks the guardians deemed necessary, who then re-examined the books, and returned them corrected to the board. They have since remained with the clerk of the Union, and have been open for inspection by the rate-payers since the 1st of March last, and are to continue so open till the 30th instant. After which a revision is to take place on the 3rd of April.

Valuation uniform.

There is no difference in the value of the first valued and the last valued.

Gave general satisfaction.

The tenants and landlords are in general perfectly satisfied with the valuation. Seventy-six objections have been lodged altogether in the entire Union. Only one landlord has lodged any objections.

No notices of appeal have been lodged, as the revision has not yet taken place.

Grounds of objections.

The prevalent grounds of the objections lodged are, that the valuation is too high, but principally in comparison to other tenements. A few are as to the area.

14 objections because valuation too low.

There are 14 objections on the ground of too low a value.

Disposition to lower valuation prevalent.

The disposition among the tenants to lower the valuation is most prevalent, as they consider that not only the amount of their poor-rate, but of other public charges may be regulated according to it. They also expect that it will have an effect on future lettings made by landlords.

Valuation much below rent paid.

The valuation is supposed to be much below the present rent paid by the occupying tenants.

Mr. Supple, Guardian.

Mr. KERRY SUPPLE, Guardian of the Rattoo Electoral Division, *examined.*

Valuation satisfactory.

The valuation of the Union has in general given satisfaction. Has heard of no well-founded complaints, except as to some electoral divisions being over valued in comparison with others.

Considers Rattoo over valued in comparison with the division of Listowel, in which, from its vicinity to a market, land is of greater value than at a distance.

Causes of complaint against valuation.

The great cause of complaint, however, is that gentlemen's houses and demesnes in the electoral division are undervalued. As example:—Gurtenard, the seat of Lord Listowel, in which his agent, Mr. Colles, resides, the demesne of which contains 39A. 1R. 18P. of the best land in the Union, and immediately adjoins the town of Listowel, is only valued at 50*l.* net. And Mr. Elliott's house and demesne, only one mile from the town of Listowel, containing 88A. 1R. 20P., are valued at only 100*l.*; whereas Mr. Dominick Rice's house and demesne, containing 16A. 0R. 32P. in Knockraveen, in the Rattoo division, and distant nine miles from Listowel, is valued at 30*l.*, although the house is much smaller and of less value, and the land also much inferior. Considers that Mrs. Barry Gun's holding, in the same townland, which contains 28A. 1R. 16P., on which there is no house, is also overvalued at 24*l.*

Valuation low, except in comparison with other electoral divisions.

There are a great many others in this division who complain, but all agree that the valuation is low, except comparatively with the other divisions, particularly Listowel.

P. Mahony, Esq. Guardian.

PEIRCE MAHONY, Esq., Guardian of Gunsborough Electoral Division, *examined.*

Considers valuation partial.

Is an extensive landed proprietor in this Union; considers the valuation which has been made in some cases capricious and partial, but particularly the allowances made for repairs.

Examples.

The demesne of Tarbert, containing 323 A. 3 R. 35 P., with an excellent house upon it, the property of Mrs. Leslie, is only valued at 170*l.* net, whilst his own demesne of Kilmeany, containing 348 A. 1 R. 2 P., situate in a wild and remote district, with a very bad house on it, not worth repairing, is valued at 350*l.* net. Has a farm within a mile of Tarbert, called Kilmurry, containing 199 A. 0 R. 38 P.; there is no farm-house upon it, nor any road convenient to it, and yet it is valued at 120*l.*; whilst Mr. Colles's demesne, adjoining the town of Listowel, the house and offices on which cost 4,000*l.*, and for which he would himself give 200*l.* per annum, is only valued at 50*l.*

Effect of Lord Morpeth's bill.

Has made anxious inquiries in this neighbourhood, where he has been for some time past, as to the probable effects of Lord Morpeth's bill; is of opinion that, if carried, it will reduce the present constituencies in boroughs and cities, and increase them in counties, if the landlords grant 14 years' leases. In this Union, which extends over two baronies, Clanmaurice and Iraghticonnor, the numbers registered in 1832 were as follow:—

Comparison of registries in Union.

	£50 and £20.	£10.	
Clanmaurice	74	132	
Iraghticonnor	27	54	
	101	186	Total 287

The following is the present state of the registry in the two baronies:—

	Clanmaurice.		Iraghticonnor.	
	£50 and £20.	£10.	£50 and £20.	£10.
1833	2	..	..	..
1834	..	..	..	..
1835	19	17	..	..
1836	3	12	..	1
1837	8	37	6	4
1838	4	38	5	2
1839	35	78	22	24
1840 and 1841	18	42	5	11
	89	224	38	42
	Total 393.			

Deductions from it.

Thus showing an increase of 106 from 1832 to 1841; but, of the additional electors, 26 are 50*l.* and 20*l.* voters, and in Clanmaurice the 10*l.* voters have increased by 92, whilst in Iraghticonnor they have decreased from 54 to 42; but in the same barony the 50*l.* and 20*l.* voters have increased from 27 to 38.

No £10 voters on estate of T. C. D., containing 28,000 acres.

The state of the franchise in Iraghticonnor arises from two causes: first, the extent of the estate of Trinity College, being 28,000 plantation acres, from which no registry of 10*l.* voters can be made, as the term granted is only 21 years to the immediate tenant, Mr. Maxwell Blacker, and 19 years by him to his under-tenants; another cause for the few voters in both baronies is the neglect of registries upon the Earl of Listowel's very large estates.

T. O'Connor, Esq. Guardian.

THOMAS O'CONNOR, Esq., Guardian of Ballylongford Electoral Division, *examined*.

Complaint against valuation.

Only against comparative value.

The only complaints he has heard against the valuation which has been made of the Union, are as to the comparative value of different tenements. Some of these he thinks well founded, particularly as to the low valuation of Gurtenard house and demesne; but is convinced that the valuation already made, with some slight alterations, which he has no doubt the valuator will see the propriety of making, will give very general satisfaction.

RENT and VALUATION of £10 COUNTY ELECTORS, (registered 1832 to 1840,) so far as ascertained.

Marked thus * registered in 1832, and not since re-registered.

COUNTY KERRY. LISTOWEL UNION.

Barony.	Names of £10 Electors, whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
CLANMAURICE.	Arthur, John	Nov. 3, 1840	Clounfaneela	32 1 23	5 0 0	6 0 0	John Orchard in rate-book.
	Barry, Lawrence	January 14, 1840	Knockunderavale	13 3 3	5 0 0	5 10 0	
	Boyle, William	January 15, 1839	Ballincrossig	49 0 0	30 0 0	36 18 0	
	Boyle, John	July 6, 1839	Clooneen	75 1 26	26 0 0	36 18 0	
	Boyle, Thomas	October 31, 1837	Tullaghora	39 3 14	32 0 0	27 13 0	
	Boyle, John	,,	Ardoughter	57 0 15	30 0 0	40 0 0	
	Behane, Jeremiah	,,	Mucknagh	150 0 0	80 0 0	85 17 0	
	*Brosnahan, John	October 10, 1832	Ballinclogher	51 3 14	16 0 0	24 16 0	
	*Bunyion, John	,,	Ballymeguin	21 0 9	13 0 0	18 16 0	
	*Bildon, John	Nov. 13, 1832	Moan	4 3 17	4 10 0	No rent.	
	Corridon, John	January 7, 1840	Lerrig	24 1 8	16 0 0	14 2 0	
	Carroll, Darby	,,	Ditto	25 3 27	13 0 0	11 7 0	
	Corridon, John, jun.	,,	Kilmacada	20 1 0	12 10 0	4 12 6	
	Carney, Cornelius	October 21, 1840	Cloghers	32 3 8	25 0 0	15 7 0	
	Carney, Thomas	,,	Ditto	32 3 8	25 0 0	15 7 0	
	Carney, John, jun.	,,	Ditto	32 3 8	25 0 0	15 7 0	
	Costello, Maurice	June 28, 1839	Knocknamclough	40 2 0	30 0 0	36 18 0	
	Costello, Edmond	,,	Ditto	40 2 0	30 0 0	36 18 0	
	Carney, Thomas	,,	Deepford	16 0 0	20 0 0	24 18 0	
	Corridon, Thomas	,,	Kilmacada	20 10 0	20 0 0	4 12 6	
	Cronin, Philip	,,	Caherrulla	53 1 33	10 0 0	12 10 0	
	Carmody, Maurice	October 22, 1839	Ballyrobert	38 3 20	28 0 0	30 0 0	
	Casey, Michael	,,	Glendaghlin	15 3 7	4 10 0	3 2 4	
	Corridon, Mathias	,,	Lerrig	24 1 8	16 0 0	14 2 0	
	Connor, John	,,	Tubridmore	13 3 3	7 0 0	4 12 0	
	Crean, Jeremiah	,,	Buncurrig	26 2 32	7 4 0	4 0 0	
	Carney, John	,,	Cloher	14 3 37	11 10 0	15 4 7	
	Cronin, Michael	Nov. 2, 1839	Caherrula	48 2 15	9 0 0	12 10 0	
	Cantillon, John	,,	Glendaghlin	31 2 13	9 10 0	6 4 8	
	Cronin, Michael	,,	Ardidonogan	111 3 2	12 0 0	11 5 0	
	Casey, Edmond	,,	Knockunderavale	19 3 15	6 10 0	4 10 0	
	Connell, John	,,	Cahernead	117 1 30	78 0 0	95 0 0	
	Costelloe, Thomas	,,	Knockunderavale	37 1 1	10 0 0	8 4 0	
	Costelloe, John	January 12, 1838	Knopogue	54 1 2	30 0 0	35 0 0	
	Callaghan, Thomas	,,	Karkmore	12 3 33	10 0 0	7 0 0	
	Callaghan, Martin	,,	Ditto	3 0 38	2 10 0	1 15 0	
	Callaghan, John	,,	Ditto	12 3 33	10 0 0	7 0 0	
	Carroll, Timothy	July 7, 1838	Lerrig	42 2 15	20 0 0	23 0 0	
	Connor, Daniel	October 31, 1837	Cumigar	53 2 37	48 0 0	36 0 0	
	Cronin, Timothy	,,	Clashnanowen	113 1 22	13 0 0	12 0 0	
	Cooke, Henry	April 11, 1836	Toherbane	22 2 28	14 0 0	8 1 0	
	Corridon, Thomas	July 1, 1835	Lerrig	42 3 28	27 0 0	28 5 0	
	*Corridon, Patrick	October 10, 1832	Ditto	4 3 17	4 0 0	8 0 0	
	*Connell, James	,,	Gortanear	53 1 33	48 0 0	53 15 0	
	*Connor, Maurice	,,	Burgess Land	17 0 2	14 0 0	18 0 0	
	*Cantillon, Thomas	,,	Glendaghlin	31 2 13	9 10 0	6 4 8	
	*Connell, John	Nov. 13, 1832	Parkmore	1 2 19	1 5 0	2 10 0	
	*Connor, John	Nov. 17, 1832	Ballinruddery	0 2 10	1 10 0	1 10 0	
	Dooling, Darby	January 7, 1840	Tubridbeg	48 2 15	24 0 0	27 0 0	
	Driscoll, James, jun.	July 4, 1840	Lerrig	16 2 33	11 0 0	8 9 0	
	Dillane, Michael	July 14, 1840	Upper Duagh	12 3 33	4 10 0	2 10 0	
	Duggan, Henry	Nov. 3, 1840	Clounfaneela	120 0 2	19 0 0	23 0 0	
	Duggan, Daniel	,,	Ditto	70 0 0	14 0 0	17 14 0	
	Dillane, Maurice	June 28, 1839	Ballyclemassig	58 1 33	22 0 0	22 0 0	
	Dillane, William	October 22, 1839	Ballylahive	23 1 16	14 10 0	12 5 0	
	Daly, Michael	Nov. 2, 1839	Middle Ahabeg	55 0 12	10 0 0	8 3 0	
	Donoghue, Jeffrey	,,	Ardodonogan	111 3 2	12 0 0	11 5 0	
	Driscoll, James	April 19, 1838	Ballyclemassig	43 2 38	14 0 0	12 0 0	
	Dooling, James	,,	Ardrahan	39 3 33	32 0 0	27 0 0	
	Dooling, John	,,	Lerrig	32 1 23	16 0 0	11 15 0	
	Dillane, Patrick	October 31, 1837	Muckenagh	50 0 0	16 0 0	20 10 0	
	Donoghue, William	,,	Treeneragh	39 2 29	32 0 0	35 0 0	
	*Downey, Michael	October 11, 1832	Glenballyma	0 0 6	1 0 0	1 10 0	
	*Dillane, Robert	,,	Foilderrig	38 3 20	24 10 0	25 4 0	
	*Diggin, John	October 17, 1832	Droumnacurra	17 0 2	9 0 0	8 14 0	
	*Diggin, Patrick	,,	Ditto	34 3 13	17 0 0	17 12 0	
	*Diggin, John Thomas	,,	Ditto	11 1 14	6 0 0	5 8 0	
	Egan, Carberry	January 7, 1840	Lerrig	16 2 33	11 0 0	8 9 0	
	Egan, Thomas	October 22, 1839	Tubbridmore	18 0 36	8 0 0	2 2 0	
	Egan, John	July 7, 1838	Lerrig	38 3 20	25 0 0	19 19 0	
	Enright, Maurice	October 31, 1837	Glashnanowen	113 1 22	13 0 0	12 0 0	
	Flaherty, Thomas	January 9, 1841	Tubbrid	58 1 10	32 0 0	36 0 0	
	Fitzgerald, James	October 22, 1839	Lissicurrig	48 2 15	25 0 0	20 14 0	
	Fogarty, John	Nov. 2, 1839	Ahabeg, Middle	82 2 18	10 0 0	12 4 8	
	Fitzmaurice, Garrett	,,	Foilderrig	16 0 32	7 0 0	5 10 0	
	Favier, Anthony	October 22, 1839	Ardfert	1 2 19	6 0 0	5 0 0	
	Flynn, John	January 12, 1838	Creggane	36 1 31	16 10 0	18 9 0	
	Flynn, Maurice	,,	Ditto	36 1 31	16 10 0	18 9 0	
	Flaherty, John	July 6, 1837	Commons	2 1 29	2 10 0	No rent.	
	Fitzmaurice, Wm. Thos.	October 31, 1837	Ahabeg, East	106 3 25	22 0 0	48 0 0	
	Fizzle, John	January 5, 1836	Toherbawn	17 3 11	11 0 0	6 0 0	
	Fitzgerald, Thomas	October 18, 1836	Lissicurrig	48 2 15	25 0 0	20 14 0	
	*Fitzmaurice, Thomas	October 10, 1832	Ahabeg, East	106 3 25	22 0 0	28 0 0	
	*Ferris, John	Nov. 19, 1832	Rattoo	29 0 25	27 0 0	26 10 0	
	Godley, Michael	January 7, 1840	Lerrig	32 1 23	21 0 0	19 13 0	
	Gurnett, Thomas	January 9, 1841	Ballyrobert	55 0 12	44 4 0	51 0 0	
	Glavin, Daniel	January 15, 1839	Bally M'Quin	26 2 36	17 0 0	18 0 0	
	Gallivan, Timothy	January 12, 1838	Creggane	48 2 15	21 0 0	24 15 0	
	Gurnett, Patrick	,,	Lerrig	12 3 33	9 0 0	10 0 0	
	Griffin, Timothy, jun.	July 7, 1838	Ditto	32 1 23	21 0 0	19 13 0	

Rent and Valuation of £10 County Electors, (registered 1832 to 1840,)—*continued.*

Marked thus * registered in 1832, and not since re-registered.

COUNTY KERRY. LISTOWEL UNION.

Names of £10 Electors, whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observations.
			A. R. P.	£. s. d.	£. s. d.	
Galwey, Michael	January 4, 1837	Glendaghlin	1 2 19	0 15 0	No rent.	
Griffin, Daniel	July 6, 1837	Moan	1 2 19	1 4 0	No rent.	
Griffin, Denis	October 18, 1836	Bawnmore	38 3 20	20 0 0	34 0 0	
Glazier, Adam	,,	Tullig	58 1 10	36 0 0	43 0 0	
Glazier, Kerry	October 19, 1835	Ditto	42 0 18	24 0 0	40 0 0	
*Greany, Jerry	October 10, 1832	Feeans	1 2 19	1 10 0	1 10 0	
*Gallivan, Michael	Nov. 21, 1832	Rathea	40 1 39	16 0 0	12 9 3	
Hurly, Andrew John	April 7, 1840	Buncurrig	9 2 35	3 0 0	6 0 0	
Hurly, Michael	January 9, 1841	Tubbrid	19 1 30	9 0 0	10 0 0	
Hurly, John	,,	Ditto	19 1 30	9 0 0	10 0 0	
Hurly, Denis	,,	Ditto	19 1 30	9 0 0	10 0 0	
Hurly, Andrew D.	October 22, 1839	Buncurrig	53 1 23	14 0 0	21 0 0	
Harnett, Richard	,,	Lerrig	24 1 8	12 0 0	11 9 0	
Harnett, Timothy	November 2, 1839	Effane	51 3 14	20 0 0	22 0 0	
Hackett, Patrick	,,	Tullaghna	49 0 24	34 0 0	22 3 0	
Horan, Patrick	,,	Treeneeragh	64 3 7	25 0 0	25 10 0	
Healy, Thomas	April 19, 1838	Killughin	36 2 21½	24 0 0	25 10 0	
Healy, Philip	,,	Lerrig	27 3 31	17 0 0	15 7 0	
Healy, Francis	,,	Ditto	27 3 31	17 0 0	15 7 0	
Healy, Francis	July 7, 1838	Killaghin	36 1 32	16 0 0	5 8 0	
Healy, Maurice	Nov. 6, 1838	Ardfert	0 0 16	4 0 0	4 0 0	
Hanrahan, David	October 18, 1836	Heir Hill	9 2 35	7 0 0	5 10 0	
Hurly, Michael	July 1, 1836	Ballysheen	18 1 39	17 0 0	21 10 0	
*Hayes, William	October 10, 1832	Knockanore	1 2 19	1 10 0	no rent.	
*Harnett, Timothy	,,	Mountcoal	194 1 21	56 0 0	86 0 0	
*Hurly, Jeremiah	,,	Buncurrig	26 2 32	7 4 0	3 17 0	
*Harnett, John	,,	Treeneeragh	68 0 5	50 0 0	44 0 0	
*Higgins, William	October 12, 1832	Drumountain	10 2 5	6 0 0	6 1 8	
Joy, Thomas	July 14, 1840	Treeneeragh	58 1 10	20 0 0	22 15 0	
Jones, James	January 5, 1826	Toherbane	21 3 19	13 10 0	6 12 0	
Keane, Maurice	January 14, 1840	Kilcarra	3 0 38	3 0 0	4 0 0	
Keane, John, jun.	Nov. 3, 1840	Ballygreenan	61 2 9	27 0 0	25 10 0	
Keane, Cornelius	,,	Ditto	61 2 9	27 0 0	25 10 0	
Keefe, Michael	Nov. 2, 1839	Treeneeragh	8 2 1	2 10 0	2 11 0	
Keefe, Luke, jun.	January 12, 1838	Meenskevane	48 2 15	23 0 0	25 3 0	
Keefe, Cornelius	,,	Ditto	48 2 15	24 0 0	20 1 0	
Keane, Jeremiah	October 31, 1837	Rathea	19 1 30	10 0 0	8 12 0	
Keefe, Daniel	,,	Meenskevane	58 1 10	20 0 0	24 16 0	
Keane, John	,,	Moyassa	34 0 3	20 0 0	10 12 0	
King, John	,,	Muckenagh	106 0 0	98 0 0	100 0 0	
Keefe, Jeremiah	April 11, 1836	Moyassa	106 3 26	60 0 0	37 0 0	
Kenna, Edmond	April 7, 1835	Rathea	97 0 30	17 0 0	17 13 0	
Leen, Thomas	January 7, 1840	Lerrig	53 1 33	33 0 0	28 18 0	
Lucett, David	,,	Glendahlin	31 2 13	9 10 0	6 4 8	
Lean, Richard	,,	Garrynaskey	17 3 11	14 6 0	13 0 0	
Loughnane, James	Nov. 2, 1839	Drummakee	139 1 8	36 0 0	20 0 0	
Larkins, John	October 31, 1837	Rathea	80 3 39	34 0 0	28 0 0	
Lyne, Kerry	,,	Ahabeg	111 3 3	26 0 0	5 12 0	
Lyne, Daniel	April 7, 1835	Rathea	29 0 25	9 0 0	7 0 0	
*Leahy, Thomas	October 16, 1832	Clashmealcun	37 1 1	20 0 0	23 0 0	
*Lawlor, David	,,	Ballincrassig	70 1 16	36 0 0	40 0 0	
*Laughnane, Michael	,,	Drummakee	69 2 24	6 0 0	10 0 0	
*Long, James	Nov. 19, 1832	Doon	19 1 30	7 0 0	..	
*Lyne, Ferdinand	,,	Ahabeg	111 3 3	23 0 0	5 12 0	
M'Mahon, Darby	January 7, 1840	Garrynaskey	17 0 1	13 13 0	13 3 0	
M'Mahon, Bryan	,,	Ditto	57 0 16	42 0 0	39 9 0	
M'Elligott, Richard	October 22, 1839	Ballysheen	56 2 31	34 0 0	24 18 0	
Moloney, Thomas	Nov. 2, 1839	Ahabeg	34 0 3	7 0 0	4 0 0	
Moloney, James	,,	Scrahane	58 1 10	18 0 0	26 0 0	
Mansell, Thomas	January 12, 1838	Lerrig	27 2 6	16 0 0	11 13 0	
Mansell, Michael	,,	Ditto	27 2 6	16 0 0	11 13 0	
Mansell, John	,,	Ditto	27 2 6	16 0 0	11 13 0	
M'Carthy, Denis	April 11, 1836	Tullig	25 3 27	18 0 0	24 0 0	
*Murphy, Matthias	October 10, 1832	Ahabeg	54 1 2	9 10 0	6 14 0	
*Murphy, Michael	,,	Clashmelcum	25 3 26	14 0 0	14 0 0	
*M'Ellistrum, John	Nov. 14, 1832	Laccamore	56 2 31	15 0 0	7 0 0	
*Murphy, Timothy	Nov. 17, 1832	Scrahane	77 3 0	24 0 0	26 0 0	
Nolan, Charles James	January 7, 1840	Knocknamelagh	28 2 1	20 0 0	24 12 0	
Nolan, Charles Edward	,,	Ditto	57 0 2	40 0 0	49 4 0	
Naughtin, William	January 12, 1838	Droumclough	63 0 28	38 0 0	36 0 0	
Norrse, Henry	October 31, 1837	Toherbaun	21 1 34	13 0 0	6 15 0	
O'Halloran, James	January 16, 1841	Coolnaleen	60 2 39	30 0 0	60 0 0	
O'Donnell, John	Nov. 2, 1839	Treeneeragh	56 2 31	20 0 0	20 0 0	
O'Sullivan, John	October 22, 1839	Tubbrid	46 3 36	44 0 0	19 10 0	
O'Connor, Daniel	Nov. 2, 1839	Droumclough	61 2 9	40 0 0	35 0 0	
O'Connell, John	,,	Bannow	23 1 38	16 0 0	22 0 0	
O'Brien, Darby	,,	Knockundervale	71 1 4	20 0 0	15 6 0	
O'Connell, Thomas	January 12, 1838	Deerpark	97 0 30	75 0 0	60 0 0	
O'Connell, John Maurice	October 31, 1837	Gurtadualig	51 3 13	36 0 0	30 0 0	
O'Brien, Timothy	,,	Treeneeragh	56 2 31	20 0 0	24 10 0	
O'Connell, Michael	,,	Deerpark	48 2 15	38 0 0	30 0 0	
O'Sullivan, Timothy	July 6, 1837	Commons	2 3 14	2 10 0	4 0 0	
*O'Connell, John, jun.	October 17, 1832	Bannow	23 1 38	16 0 0	22 0 0	
Parker, Christopher	October 22, 1839	Fortwilliam	35 1 14	35 6 9	38 18 0	
Quilter, Mathias	Nov. 2, 1839	Caherseen	11 1 14	11 0 0	14 10 0	
Quilter, Thomas	January 12, 1838	Gurtenear	26 2 36	24 0 0	26 16 0	
Quane, James	July 6, 1837	Commons	7 1 6	5 0 0	no rent.	
Quane, William	,,	Ditto	8 0 16	7 0 0	no rent.	
Quilter, John	October 31, 1837	Gurtenear	10 3 30	14 0 0	20 0 0	
Riordan, Timothy	January 7, 1840	Commons	2 1 28	2 0 0	no rent.	
Ryle, Hugh, jun.	April 7, 1840	Garrynaskey	42 2 4	33 2 0	30 0 0	
Rudy, Maurice	,,	Glendaghlin	15 3 7	4 10 0	3 2 4	

Rent and Valuation of £10 County Electors, (registered 1832 to 1840,)—*continued.*

Marked thus * registered in 1832, and not since re-registered.

COUNTY KERRY. LISTOWEL UNION.

Barony.	Name of £10 Electors, whose Tenements are situated in the above Union.	Date of Registry, as in Clerk of Peace's List.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
CLANMAURICE.	Riordan, John	October 22, 1839	Tubbridmore	19 1 30	6 0 0	no rent.	
	Rudy, James	,,	Glendaghlin	15 3 7	4 10 0	3 2 4	
	Reilly, Thomas	April 19, 1838	Lerrig	42 0 19	28 0 0	31 3 0	
	Rellihan, Thomas	July 7, 1838	Knockadeneen	153 3 2	44 0 0	53 6 0	
	Roche, David	October 31, 1837	Fortwilliam	63 0 28	63 3 6	74 0 0	
	*Rahilly, Michael	October 18, 1832	Knockburrane	85 3 16	58 0 0	75 0 0	
	Sheehy, Patrick	January 7, 1840	Lerrig	25 3 27	13 0 0	11 7 0	
	Sheehy, Edmond	,,	Ditto	15 0 20	8 0 0	7 2 0	
	Stack, John	Nov. 3, 1840	Lissereene	12 3 33	11 0 0	6 8 0	
	Stack, Thomas	,,	Ditto	12 3 33	11 0 0	6 8 0	
	Stack, James	Oct. 22, 1839	Tubbridmore	10 2 5	6 10 0	8 15 0	
	Scollard, Maurice	,,	Meenorrohane	91 3 30	40 0 0	50 0 0	
	Stack, Edmond	Nov. 2, 1839	Moyassa	115 0 2	60 0 0	46 10 0	
	Sheehy, Morgan	,,	Kilcarra	56 2 31	24 0 0	23 10 0	
	Sheehy, Martin	,,	Ditto	56 2 31	24 0 0	23 10 0	
	Supple, Kerry	,,	Lacca	35 2 22	16 0 0	19 0 0	
	Shanahan, Daniel	Oct. 22, 1839	Aulanbawn	28 1 15	20 0 0	6 12 0	
	Stack, Maurice	Nov. 2, 1839	Lissereene	25 3 27	22 0 0	12 17 0	
	Shanahan, William	Oct. 22, 1839	Laccamore	42 0 0	18 0 0	9 0 0	
	Sullivan, William	Jan. 12, 1838	Droumclough	25 3 27	14 0 0	13 16 0	
	Shanahan, Daniel	April 19, 1838	Aulanbaun	21 0 9	13 0 0	18 8 0	
	Shea, Maurice	Jan. 4, 1838	Commons	2 1 28	2 10 0	no rent.	
	Sheahan, John	Oct. 31, 1838	Killarawn	4 3 17	5 10 0	1 0 0	
	Sughrue, John	,,	Ardfert	0 0 9	1 14 0	0 5 0	
	Sheahan, Denis	,,	Laccamore	42 0 0	18 0 0	9 0 0	
	Sweeney, William	,,	Feeans	27 2 6	8 10 0	6 0 0	
	*Shanahan, Michael	Oct. 16, 1832	Aulanbawn	14 2 13	10 0 0	3 8 0	
	*Shanahan, Edmond	,,	Ditto	4 2 3	2 12 0	0 18 0	
	*Shanahan, Timothy	Oct. 18, 1832	Ballysheen	53 1 33	42 0 0	21 6 0	
	*Sullivan, John	,,	Tubbridmore	23 0 13	10 0 0	14 0 0	
	*Stack, John	Nov. 17, 1832	Duagh	16 0 32	6 0 0	4 13 0	
	*Sheehy, Thomas	,,	Scrahane	6 1 36	3 0 0	3 0 0	
	*Stack, Robert	,,	Knockreagh	116 2 20	62 0 0	65 0 0	
	Walsh, Edmond	Nov. 2, 1839	Clonborola	673 3 16	32 0 0	32 0 0	
	Walsh, John	Jan. 12, 1838	Ahabeg, West	25 3 27	6 8 0	5 0 0	
	Whelan, John	April 19, 1838	Lerrig	32 1 23	21 0 0	16 19 0	
	Walsh, Nicholas	Oct. 31, 1837	Ahabeg, West	32 1 23	8 0 0	6 5 0	
	Walsh, John Edmond	,,	Ditto	12 3 33	3 4 0	2 10 0	
	Walsh, Maurice John	,,	Ditto	1 2 19	1 0 0	0 16 0	
	Walsh, Edmond	April 7, 1835	Trenreagh	170 0 29	70 0 0	95 0 0	
IRRAGHTICONNOR.	Burns, Thomas	Jan. 14, 1840	West Inch	179 3 34	70 0 0	50 0 0	
	Buckley, John	July 6, 1839	Rea	46 3 36	14 0 0	13 0 0	
	*Behane, William	Oct. 10, 1832	Bunyarra	31 2 14	17 0 0	13 17 0	
	*Burns, Daniel	,,	Kilmeany	71 0 2	50 0 0	42 0 0	
	*Buckley, Timothy	,,	Ditto	32 1 23	21 10 0	18 10 0	
	Carroll, Darby	Nov. 2, 1839	Shroneburn	87 1 35	45 0 0	45 0 0	
	Connor, Thomas	,,	Ditto	97 0 30	18 0 0	18 10 0	
	Collins, Thomas	,,	Demesne Quarter	61 2 8	38 0 0	37 10 0	
	Connor, John	,,	Coolkeragh	96 0 23	27 0 0	26 3 0	
	Collins, John, jun.	,,	Farranastack	56 0 7	25 0 0	21 0 0	
	Collins, John, sen.	June 29, 1838	Ditto	56 0 7	25 0 0	21 0 0	
	*Callaghan, Thomas	Oct. 10, 1832	Doon	23 1 37	12 0 0	10 0 0	
	*Crowley, Patrick	,,	Gortnaskehy	48 2 15	26 0 0	41 12 0	
	*Costelloe, John	,,	Xilmeany	72 2 21	36 0 0	45 0 0	
	*Carroll, James	Nov. 17, 1832	Gortnaskehy	80 3 38½	30 0 0	32 0 0	
	Dillane, David	Nov. 2, 1839	Pilgrim Hill	170 3 37	23 0 0	25 0 0	
	Enright, Denis	,,	Tarmon	12 2 8	6 10 0	4 13 0	
	Enright, John, jun.	Oct. 19, 1835	Pound Lane	0 0 9	16 0 0	30 0 0	
	*Enright, John	Oct. 10, 1832	Ballymackessy	0 3 9½	1 10 0	2 0 0	
	Flynn, Martin	Nov. 2, 1839	Rea	46 3 36	13 0 0	13 0 0	
	Flaherty, Timothy	,,	Listowel M. St.	0 0 5	5 0 0	1 3 0	
	Fitzgerald, Michael	,,	Lacka	71 1 3	36 0 0	34 0 0	
	Fitzzell, Samuel	April 25, 1837	Carhonakilla	60 1 35	32 0 0	40 0 0	
	Fitzzell, Adam	,,	Ditto	64 3 7	8 0 0	10 0 0	
	*Foulue, Daniel	Oct. 10, 1832	Doon	78 0 14	50 0 0	46 4 0	
	*Francis, James	,,	Lahesherough	306 0 22	50 0 0	46 1 0	
	*Fitzmaurice, John	,,	Leitrim	113 1 21	50 0 0	41 12 0	
	Gun, David	July 1, 1835	Lahanes	105 1 5	66 0 0	54 0 0	
	Hayes, Edmond	Jan. 10, 1841	Gortnaskehy	55 0 12	26 0 0	27 2 0	
	Harnett, William	Oct. 31, 1837	Coroughatoosane	9 2 35	10 0 0	8 0 0	
	*Hurly, John	Oct. 10, 1832	Kilgarvin	70 1 4	28 0 0	24 0 0	
	*Hanrahan, Patrick	,,	Tullihinel	23 0 26	6 0 0	6 0 0	
	*Hayes, John	Nov. 19, 1832	Gortnaskehy	55 0 12	26 0 0	27 2 0	
	Keane, Michael	Nov. 2, 1839	Pilgrim Hill	54 3 4	23 0 0	24 13 0	
	Kissane, Richard	,,	Coolcillig	251 0 7	40 0 0	38 0 0	
	Kissane, Michael	,,	Kilgarvin	97 1 25	30 0 0	30 0 0	
	*Kissane, John	Oct. 10, 1832	Ditto	78 3 35	24 0 0	25 0 0	
	*Kissane, John	,,	Coolcillig	251 0 7	40 0 0	38 0 0	
	*Kennelly, Patrick	,,	Kilcouly	18 0 32	10 0 0	12 8 0	
	Lynch, Thomas	April 21, 1840	Aghima	80 3 38	42 0 0	41 12 0	
	Leonard, Thomas	Nov. 2, 1839	Killiheney	259 0 21	112 0 0	112 0 0	
	Long, Bartholomew	July 7, 1838	Droomin	0 2 35	8 0 0	0 1 0	
	*Lynch, John	July 7, 1832	Doon	72 3 22	45 0 0	36 18 0	
	Mulvihille, Timothy	July 6, 1839	Shrone	39 0 0	8 0 0	10 0 0	
	Madden, John	Nov. 2, 1839	Barryduff	123 1 23	70 0 0	82 12 0	
	Moloney, Thomas	,,	Bluice Quarter	66 1 26	42 0 0	41 0 0	
	M'Auliffe, Florence	Oct. 19, 1835	Pound Lane	0 0 3½	7 0 0	1 1 0	
	*Moran, Thomas	Oct. 10, 1832	Doon	23 1 37	12 0 0	10 0 0	

Rent and Valuation of £10 County Electors, (registered 1832 to 1840,)—*concluded.*

Marked thus * registered in 1832, and not since re-registered.

COUNTY KERRY. LISTOWEL UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book.			Net Annual Value as in Rate Book.			Rent.			Observations.
				A.	R.	P.	£.	s.	d.	£.	s.	d.	
IRRAGHTICONNOR.	O'Connell, Morgan	Nov. 2, 1839	Murkir	45	3	2	44	0	0	60	0	0	
	*O'Connell, Timothy	Nov. 17, 1832	Ditto	45	3	2	44	0	0	60	0	0	
	Pope, Richard	Nov. 3, 1840	Kilmeany	64	3	7	32	0	0	23	8	0	
	Quilter, Thomas	Jan. 14, 1840	Kilteane	90	0	0	18	0	0	20	10	0	
	Roche, John, jun.	,,	Ditto	180	0	0	35	0	0	21	0	0	
	Rowan, James	Nov. 3, 1840	Pound-lane	0	0	6	8	0	0	10	0	0	
	*Rourke, Andrew	Nov. 17, 1832	Ditto	0	0	9	12	0	0	3	0	0	
	*Ryan, John	,,	Gortnaskehy	80	3	38	30	0	0	32	0	0	
	Scanlan, John	Nov. 1, 1839	Ballymackessy	4	0	8	4	0	0	5	12	0	
	Sandes, Stephen, E.	April 25, 1837	Meeleun	172	2	2	65	0	0	80	0	0	
	*Stack, Maurice	Nov. 17, 1832	Doonn	23	1	27	12	0	0	8	0	0	
	*Sullivan, Darby	,,	Ditto	19	1	30	7	0	0	7	0	0	
	Troy, Robert	Nov. 3, 1840	Church-lane	0	0	8	2	10	0	4	18	0	

RATHDOWN UNION.

APPENDIX.

Rathdown.

Extracts from Minute Book of Board of Guardians.

September 16, 1839.

Extracts from Minute-book. Valuation Committee.

Committee of 12 guardians appointed to ascertain whether any valuation of any part of the Union are extant, and if so, whether and how far they can be made available in preparing the rateable hereditaments of the Union on the principle of the Irish Poor Law. Committee to report, and report to be forwarded to Poor Law Commissioners' Committee.

Previous valuations.

December 30, 1839.—Report of Committee presented. Present 6 ex-officio and 22 elected guardians, as also Mr. Muggeridge, Assistant Commissioner.

Committee reports—No valuation in Union which could be made available by the Poor Law Commissioners, but that in the district of Kingstown there is a local valuation which might be of much service in giving them the required information for that district.

Resolved,—That the valuation be intrusted to a competent person, and that advertisements for valuators be published.

October 23, 1839.—Present 5 ex-officio and 17 elected guardians.

Valuator appointed. Remuneration £200.

Resolved,—That Mr. George Taylor be appointed valuator, and that his offer of valuing the Union at a bulk sum of 220*l.* be accepted.

November 20, 1839.—Appointment of valuator approved of by the Commissioners.

Resolved,—That valuator proceed with valuation, and furnish his valuation of each electoral division as completed.

March 25, 1840.—Present 1 ex-officio and 15 elected guardians.

Resolved,—That the guardians are dissatisfied at the non-attendance of valuator to report progress as arranged at last meeting, and that they are surprised that Mr. Taylor has not sent in the names of the assistants employed by him for their approval, pursuant to resolution of the 30th September last.

April 22, 1840.—Present 1 ex-officio and 17 elected guardians.

Assistants to valuators.

Mr. Taylor having attended to report progress, notified that he purposed to employ Mr. A. Brownloe and Mr. R. Wallnutt as assistants in the valuation, on approval by guardians.

May 20, 1840.—Present 2 ex-officio and 16 elected guardians.

Mr. Taylor attended and reported progress, and that he had completed the valuation of the electoral divisions of Dundrum, Stillorgan, and Blackrock; whereupon

Valuation Committee.

Resolved,—That the guardians for the above divisions, together with the ex-officio guardians resident in these divisions, be appointed a Committee of Valuation to confer with the valuator on his valuation, and report the result of their conference to the next meeting of the Board.

Meetings of Valuation Committee.

May 26, 1840.—Meeting of Valuation Committee at residence of valuator, 28, Holles-street, Dublin. Present—Mr. Sherrard, Mr. Scully, Mr. Gilman, Mr. Warren, and Mr. Verschoyle.

Committee entered into examination of the valuation of the electoral division of Blackrock, and the Committee having suggested certain amendments therein, the valuator appeared disposed to accede to these suggestions.

Summonses ordered of other guardians, members of Committee, in order that Committee may avail itself of their local knowledge of each in perfecting the valuation of the electoral division in which he resides.

June 2, 1840.—Meeting of Committee at office of Mr. George Taylor, 10 members present, engaged in examination of division of Dundrum, and a part of Blackrock.

June 9, 1840.—Meeting of Valuation Committee at same place, 6 present. Blackrock and Stillorgan completed.

June 16, 1840.—Meeting of Valuation Committee at same place.

5 present, viz.:—Mr. Henry Smith, chairman; Mr. George Hatchell, Thomas M. Scully, John Gilman, and Henry C. Field.

APPENDIX.

Rathdown.

Report,—That they held four meetings, at each of which they entered fully into the examination of the valuation of each of the electoral divisions of Dundrum, Blackrock, and Stillorgan.

Report of Committee. Valuation approved of.

The Committee are of opinion, after a close and strict examination, that the valuation of the aforesaid electoral divisions is a fair and equitable one, and is, as far as they can judge, according to the provisions of the 1st and 2nd Vict., c. 56, and the circular on valuation and rating, dated 25th March, 1840, issued from the office of the Poor Law Commissioners.

Vote of thanks to valuator.

The Committee have great pleasure in expressing their full satisfaction as to the mode in which Mr Taylor, the valuator, has proceeded in the valuation, and they beg to offer him their best thanks for the attention he has shown to their suggestions, and for the correctness of his valuation.

June 17, 1840.

Meeting of Board.

Present 4 ex-officio and 16 elected guardians.

Mr. Taylor reported that the valuation of the divisions of Kingstown and Killiney would be completed in a few days.

Resolved,—That the guardians of those electoral divisions and the ex-officio guardians resident therein, and A. B. Crofton, Esq., be appointed a Committee of Valuation to confer with the valuator on his valuation, and to report result of conference to the next meeting of Board.

Mr. Taylor appointed another assistant.

June 23, 1840.

Meetings of Committee.

Meeting of Valuation Committee for divisions of Kingstown and Killiney, held at the office of Mr. Taylor. Present 2 ex-officio and 7 elected guardians, engaged in the examination of the valuation of the division of Kingstown.

June 30, 1840.

Meeting of Valuation Committee at same place. Present 5 elected guardians, engaged in examination of the division of Kingstown.

July 7, 1840.

Meeting of Valuation Committee at same place. Present 1 ex-officio and 6 elected guardians, engaged in valuation of the division of Kingstown.

July 14, 1840.

Meeting of Valuation Committee at same place. Present 3 elected guardians.

Valuation of Kingstown reported fair.

The Committee having completed the examination of the Kingstown electoral division, are of opinion that the valuation is a just and equitable one, and according to the provisions of the 1st and 2nd Vict., c. 56, and the circular on valuation and rating issued by the Commissioners.

July 15, 1840.

Meeting of Board.

Meeting of Board. Present 2 ex-officio and 9 elected guardians.

Ordnance Survey sheets of portion of Union in County Wicklow ordered.

Mr. Taylor reported that the valuation of the electoral divisions of Glencullen and Rathmichael would be completed in a few days, whereupon it was resolved,—That the guardians of these electoral divisions and the ex-officio guardians resident therein, be appointed a Committee of Valuation to confer with the valuator on his valuation, and that they report the result of their conference to the next meeting of the Board.

Mr. Taylor made an application for permission to employ another assistant, which was granted, but afterwards withdrawn.

July 21, 1840.

Meeting of Valuation Committee for divisions of Kingstown and Killiney, held at office of Mr. Taylor; present 1 ex-officio and 3 elected guardians.

Valuation of Killiney reported fair.

"The Committee having inspected the valuation of the Killiney electoral division, are of opinion that Mr. Taylor has gone over it with attention, and feel satisfied it will give general satisfaction."

Evidence.

Evidence.

Mr. Mackay, clerk of Union.

Mr. GEORGE MACKAY, Clerk of Union, *examined.*

Produces order of Poor Law Commissioners declaring Union, dated 8th August, 1839. Union divided into 10 electoral divisions.

1. Dundrum.	5. Killiney.	9. Powerscourt.
2. Blackrock.	6. Glencullen.	10. Delgany.
3. Kingstown.	7. Rathmichael.	
4. Stillorgan.	8. Bray.	

Names of Electoral Divisions. 24 Elected Guardians. 7 Ex-officio.

Number of elected guardians 24, viz.:—4 for Blackrock, 4 for Kingstown, 3 for Bray, 1 for Rathmichael, 2 for each of the other divisions. The number of ex-officio guardians is 7.

Valuator a professional person.

Mr. Taylor, the valuator, had been employed by the Marquis of Sligo as a surveyor, and he mentioned several others for whom he made private surveys and valuation of estates.

Documents applied for by valuator. Tithe Compositions. Rentals. Names of occupiers generally correct.

Mr. Taylor applied to the Board for documents to aid him in the valuation; he applied for the tithe composition of all the parishes, and for the county cess applotments; also applied for the local valuation of Kingstown; got the tithe composition for the whole Union himself; witness supplied him with the tithe composition of Bray and Old Connaught: thinks he got the county cess applotments; knows Lord Powerscourt furnished his rental; Mr. Sandys is his agent; thinks the rentals and the tithe applotments and the county cess applotments are not used to ascertain value, but extent of holdings and names of occupiers; thinks that in every instance that has been examined into, the names of the occupiers are correct: thinks that in most cases

the principle of the valuation was to have it lower than its real value; it is considerably below the rack-rent. There is glebe land set for 5*l.* 10*s.* which is paid, that is valued at 4*l.*; that is about a mile from Bray. The highest rate for farming land that he knows of in this division (in Bray) is 6*l.*; is well acquainted with this division of the Union; thinks the valuation generally is much below what he (witness) would give for land.

Principle of valuation lower than real value.

Considerably below the rack-rent.

The guardians directed the valuator to ascertain the net annual value.

The greatest dispute was as to the Dundrum division. The valuator had not allowed 25 per cent. for uncertainty of letting; he afterwards did so at Blackrock and Kingstown. The guardians of Dundrum objected, and the dispute was adjusted by the valuator striking off 25 per cent. off the holdings of Dundrum electoral division.

Instances of valuation and rent.

After the valuation of Dundrum had been made, in the first instance the guardians met and approved of it.

Valuation of Dundrum Division.

The field books of the division of Dundrum were laid before the Valuation Committee in Mr. Taylor's office. Witness was present at all those meetings of the Valuation Committee, with the exception of two or three. The matter was discussed whether too high or too low; thinks that part of Blackrock was the first gone into, then Dundrum was proceeded with and completed, that was 2nd June, 1840. The guardians then approved of the valuation as it was then entered in the field books. The difference of opinion between the guardians and the valuator was then only in some cases as to particular holdings; they agreed as to the principle. The guardians were generally disposed to lower the valuation rather than raise it. The valuator had placed rather a high value upon the tenements; the guardians were disposed to lower it. The valuator frequently acceded to the suggestions of the guardians; sometimes the valuator declined to lower the value which he had originally put on the tenements.

Reduction of 25 per cent.

Valuation of Dundrum approved of at first.

Mode of revision by Valuation Committee.

Finally the valuation of the Dundrum division was gone through to the satisfaction of the guardians. There was no difference of opinion amongst the guardians themselves as to the valuation; they were mostly unanimous. Afterwards the valuation of Blackrock was proceeded with.

In proceeding with Blackrock the valuator allowed 25 per cent. for uncertainty of letting, and that division was finished upon that principle, to the satisfaction of the guardians. The guardians of that division were also generally unanimous on the subject of the valuation. Stillorgan was then proceeded with.

Reduction of 25 per cent. allowed at Blackrock.

The valuator also made the allowance of 25 per cent. in Stillorgan. It was gone through to the satisfaction of the guardians; the most of the guardians are wealthy men.

Also at Stillorgan.

There was a new committee then appointed for Kingstown and Killiney; they took four days at Kingstown and one at Killiney revising the valuator's field books. It was gone through to the satisfaction of the guardians; they never left it till they were perfectly satisfied. They suggested alterations sometimes to raise the valuation of particular tenements, sometimes to lower them; their suggestions were mostly to lower. Mr. Taylor in general acceded to their suggestions. When an alteration was under discussion, it was generally discussed with reference to some similar tenement which had been already valued and agreed on; it was altered so as to bring it to its real value in the judgment of the guardians. The allowance of 25 per cent. for uncertainty of letting was allowed in Kingstown and Killiney, and in all the subsequent divisions.

Suggestions of Guardians were generally to lower.

Real value in the judgment of the Guardians.

Reduction of 25 per cent. for uncertainty of letting.

Rathmichael was next proceeded with, and then Glencullen. The same process was gone on with. The guardians appeared anxious to adjust the valuation according to the way they understood the Act of Parliament, and also to have it as perfectly fair and equitable between man and man as possible. The guardians generally withdrew while their own particular holdings were under discussion, that is the holdings in their own occupation. In one instance a guardian declined to have a reduction made upon his own holding, thinking it fair, although it was proposed to do so by the committee of which he was a member. They proposed to make the reduction, not to gratify him, but to bring it to a fair value; thinks Mr. Taylor was present at this discussion. The valuation was not reduced in that case.

Guardians anxious to have valuation fair.

Instance of a Guardian declining to have his own tenement reduced.

During the discussion of the valuation the actual rent was often taken into consideration, and also whether there was any money expended in improvements. The rent was one of the data.

Actual rent was often taken into consideration.

The reduction of 25 per cent. was applied to the sea-bathing places at Kingstown, Killiney, Blackrock, and summer residences in-land.

Reduction of 25 per cent. in what cases applied.

The reduction of 25 per cent. was not made in the electoral division of Dundrum until nearly the close of the valuation proceedings. Does not recollect any correspondence taking place on the subject. Mr. Scully put in a written protest, objecting generally to the valuation of Dundrum division, on the ground of the 25 per cent. not having been allowed in Dundrum. That protest was not entered on the minutes, it was read to the Board. Mr. Fitzsimon was chairman; he decided that the objection in the protest could be of no weight, and that the objection should come in in the shape of complaints by all individuals seeking the reduction of 25 per cent. This was the first day for the extraordinary valuation meetings. The valuation had then been declared. Mr. Scully had verbally made objections before, but no alteration had been made. Extraordinary meetings (similar to those held in Bray) were held in the court-house at Dundrum. These were public meetings; witness was in attendance; they were attended by rate-payers in great numbers.

Mr. Scully's Protest.

Public Meetings for revision.

The printed notice, dated 22nd December, 1840, was issued, appointing persons to attend at grand jury room, Bray, and at Armstrong's hotel, Kingstown. The numbers who attended at grand jury room, Bray, were so great that an adjournment to the court-house was necessary, and the meeting was continued in the court-house. There were between 200 and 300 persons attended daily at the court-house, Bray. At Kingstown the numbers who attended were small, few objections having been put in from the electoral divisions to be examined into at Kingstown, viz., Blackrock, Kingstown, Stillorgan, and Killiney, (as witness recollects.) Frequently many

APPENDIX.

Rathdown.

objections were on the same paper. Cannot state total number of objections. They were finally delivered to Mr. Taylor, and taken into consideration by the Valuation Committees.

Those who found that their own tenements were rated on a higher scale than others, sent in objections to their own valuation. Does not recollect any instance of a person objecting on the ground of his neighbours being rated too low. Thinks that they have as much ground to object for that reason. In some instances persons objected to their valuation although they paid a much higher rent. They were generally asked what rent they were paying.

No objection on ground of valuation being too low.

Does not recollect any objection by landlords on the ground of the valuation being too low, and throwing the rate on the landlord. The tenants are very glad not to have to pay all, and the landlords are satisfied to he made liable for their legal proportion.

Discussion as to 74th section.

Shortly after the formation of the Union there was much doubt how the rate was to be distributed between landlord and tenant. Mr. Fitzgibbon's opinion was discussed, and there were discussions in the public papers.

Landlords have not expressed hostility to a low valuation.

The total valuation is upwards of 164,000*l.* It is supposed the rate will be about nine-pence in the pound. The landlords think that a large sum will fall upon them. The landlords are aware that the lower the valuation is the larger will be the proportion of rate which will fall upon them. They have not expressed any hostility to a low valuation on that ground, that he has heard of. Thinks it is the general opinion that the valuation is a low one. This is not looked on as a final valuation, but as progressive to a perfect one. They are disposed to acquiesce in it till they see the effect. Thinks there will be no opposition until the rate is to be paid.

Valuation not looked on as final.

Houses in Bray rated under the value.

The houses in Bray are rated considerably under the rent. Knew of one valued at 11*l.* which is let for 34*l.* That rent is well paid and is considered a fair rent. Knows another where the valuation is 26*l.* for two holdings, the total rent paid for one is upwards of 30*l.* and the other is worth about 15*l.* Thinks that the valuation generally is on a higher scale than those two cases, but cannot state precisely the scale. Houses in Bray let higher from year to year than upon lease. Thinks the valuator made himself acquainted with the rent paid.

Principle of valuation to leave a profit to the tenant, and a fair amount to the landlord.

Valuation not according to rack-rent.

It was under discussion at the Board that it was immaterial whether a high or low scale was adopted, so that a fair and even scale relatively were maintained. Thought that erroneous. It was frequently renewed. Thinks it was the general opinion that the valuation should be made so as to leave a profit to the tenant, and a fair amount to the landlord. It was the general opinion that it should not be valued according to the rack-rent. Thinks the lands in this division are let at the highest they will bring. It is common here to let by advertisement. That is the mode of letting which brings the highest rent. Does not say that it brings the best tenants. Knows of about 150 acres let in that way to three or four tenants for a term of five years. Thinks the rate is about 6*l.* an acre. Considers that that will not be paid long: that is about a mile and a-half from Bray.

Usual tenure.

The usual length of lease for agricultural purposes are from 21 to 31 years, or three lives concurrent. There are a great number of persons up at Powerscourt who have no leases. Thinks that when leases expire here they are generally renewed, but a higher rent is charged.

Extent of farms in Powerscourt and Bray.

About Powerscourt the average extent of farms is about 40 acres. Thinks they are larger there than in the Bray division.

Mountain Farms.

In the mountainous districts the holdings are about six acres; those persons have the run of the common. There is an understanding that if they take so many acres, they have the run of the common. They pay something better than 1*l.* an acre for their six acres.

Mr. Taylor, Valuator.

MR. GEORGE TAYLOR, Valuator of the Union, *examined.*

The Board advertised for valuators, and stated that the difficulty of the valuation would be diminished by the documents to be furnished, viz. the tithe composition, the county cess applotments, and the local valuation of Kingstown; on the faith of that advertisement, proposed io value the Union. Witness was unanimously appointed. Was brought up to the profession of a civil engineer. Had valued about 200,000 acres in Ireland for private and public purposes. Valued nine parishes for the tithe composition. Has valued for private individuals in the counties of Sligo, Mayo, Galway, Roscommon, Meath, Westmeath, Kildare, Donegal, also in the county Dublin. Did not get those documents from the Board; got some at his own expense. Got the tithe composition, the county cess applotments, that was all. Could not get the valuation of Kingstown. The Board stated that they had applied, but found it would be too expensive. Never had an opportunity of seeing the valuation of Kingstown.

Civil Engineer by profession.

The valuation of the division of Kingstown, amounting to 34,932*l.*, notwithstanding all the inducements held out by the guardians to object, was not altered in any item. It was altered after it had been adopted by the Union.

Griffith's valuation is not made in this Union.

Documents obtained by valuator.

Obtained the Ordnance maps from the Commissioners, without any assistance from the guardians; that applies to the County Dublin; County Wicklow was not then done. Before the valuation was completed, obtained the maps of the County Wicklow. Got many maps from private individuals. Got no rentals, did not apply for them; did not wish to apply for them; did not wish the feeling to go abroad that he would rely on the rent. Has valued above Lord Powerscourt's rents.

Was sole valuator; employed assistants with the concurrence of the Board. The assistants were chiefly made use of in ascertaining the areas; this was the most laborious and tedious operation. There was an indisposition to give the areas accurately. The occupiers were disposed to underrate the number of acres held by them. There was a general feeling among every man when he went on his land to depress the value of his tenement, and every one gave reasons why it should be low; many of them afterwards explained why they wished to have it low. The motives were these: they said it would be the basis on which all future tax-

Tendency to a low valuation.

ation would be levied; and, secondly, it would affect the minds of the landlords when reletting. Leases were of course expiring, some lands are let from year to year, and they thought the valuation would help them to make a good bargain.

Lord P.'s estate comprises the largest area of any estate in this Union. He has given directions to make out a book, setting forth the areas held by each of his tenants, his valuation to poor-rate, and his rent. Lord Powerscourt's rents are very equitable; if the lands were let to-morrow, they would produce half as much more.

164,500*l.* is the total valuation of the Union; there are about 70,000 statute acres; there are about 15,000 statute acres of mountains. There is a great part of the mountains valued at 3*d.* an acre. There is one lot of 700 and odd acres valued at 15*l.*; that is in Glencullen; that is outside all boundaries. No land is known here by quantity in letting, except arable; a man who has six acres of arable on the skirt of the mountain round his cabin, will have 20 to 30 acres of the mountain inclosed to his own use; he employs those 20 or 30 acres in grazing cattle; they are a very comfortable, snug class of farmers; they have a very beneficial interest in their farms; there is not one of them who could not get considerable sums for their good-will. Has seen 200*l.* given for the good-will of a stripe of a mountain farm; there was not more than about 20 acres arable or green land, and about 60 acres of mountain. Thinks the rent was about 30*l.* Would value that at about 45*l* a-year. Thinks that the effect of locality as regards contiguity to Dublin extends all over the Union, and affects the value of those mountain farms. A great number of cattle are fed upon those mountains. Another reason is, that gentlemen's residences extend into those districts. Thinks that country is growing into wealth. Such a farm as that in Mayo, Galway, and parts of Sligo, would not produce one-fourth of that valuation.

Valuation of mountain farms.

Tenants of those very comfortable.

Thinks that, including 15,000 acres of mountain, the valuation of the Union comes to about 3*l.* 15*s.* a statute acre, that is, taking an average of all tenements, including villa property, house property, and all except mountain.

Average value per acre.

As to the villa property, they have them from 10*l.* annual value up to 400*l.* a tenement. Lord Powerscourt is valued at 400*l.*

In speaking of the average of 3*l.* 15*s.* an acre, a large portion of very poor land in Glencullen, Delgany, Dundrum, and Bray is included; thinks the average of the rest, excluding that portion, would be 5*l.* an acre.

Thinks that the rents which people will give for villa property is no test of value; never valued them at that at all; valued villa property according to the sum expended, allowing the proprietor an interest of 10 per cent. for his capital laid out on the house, and valued the land about it according to the acreable scale of value which he had adopted in that locality. Kept in view particular portions of each locality, and valued them relatively with that, fixing first a maximum and a minimum.

Villa property.

How valued.

Began in Dundrum with Roebuck; fixed a scale for Roebuck. The first place he went to was about the head of Foster's avenue.

The field-books were furnished by the guardians. There is only one line for each tenement; if there were 50 descriptions of land in the one tenement (and there are frequently 10 or 12) there is no mode of taking an account of their different qualities.

Field-books defective.

As he best recollects, it was about 6*l.* an Irish acre that he began with, at the head of Foster's avenue; added for the house, on a calculation of the amount expended, then reduced the scale of value according to its fitness for the locality in which it was placed.

In going through the division of Dundrum, kept the value which he had fixed at the head of Foster's avenue in view; 6*l.* was the maximum for anything like a demesne; there are pet spots, gardens, which he has valued at 8*l.* 8*s.* the Irish acre, that is the maximum.

Thinks the 6*l.* was very near the value which you would set on it as between landlord and tenant, supposing it to be set by a good landlord.

Scale of valuation.

It is not a full valuation, nor anything like a full valuation, according to the rents to be obtained from tenants, who will pay and continue to pay. More can be got out of it.—Thinks that it is 20 per cent. under what is so got; is safe at that. Is satisfied that there is a vast difference between the 164,500*l.*, at which the Union is valued, and that which is actually got out of it. Is sure that 200,000*l.* at least is got out of it. Knows that there are exorbitant rents paid, far beyond what could be put on it, attending to a fair valuation between man and man.

Lower than the rents paid.

Thinks that the valuation of Rathdown is 30 per cent. higher than any other Union he is acquainted with. Thinks that his valuation is 30 per cent. nearer the real value than that of any other Union he is acquainted with; thinks he is 30 per cent. nearer the truth.

Higher than in other Unions.

In speaking of real value, means the value at which it ought to be let by a fair man for grazing cattle, or any other agricultural purpose. Thinks he is a shade under the fair rent at which it ought to be let to a tenant, for agricultural purposes, by a good landlord; but it is very little under that amount in his judgment.

Meaning of "real value."

Never heard of any Union valued up to the letting value.

Thinks that if the Legislature insisted on the guardians and valuators valuing the land according to the utmost rent that people could be got to pay, it would create great dissatisfaction. There would be a constant tendency to evade setting down the maximum. Thinks that there would be that tendency on the part of the valuators, the guardians, and the people.

Difficulty of valuing up to the letting value.

Comparing Balrothery with Rathdown, they are not in proportion as regards the value, nor as regards the rents obtained. The total valuation of Balrothery is only about 91,000*l.* or 92,000*l.*, and it contains nearly 20,000 acres more than this Union, and not one-fourth of the

Comparison with Balrothery.

APPENDIX.

Rathdown.

mountain; there is not 2,000 acres of mountain in the whole of that Union. The valuation here comes nearer to the real value than in Balrothery. The valuation of Balrothery is also lower in proportion to the rents actually paid than in this Union.

In that Union Mr. Hamilton receives more than double the valuation in many instances.

As the valuation proceeded, the field-books were laid before the Valuation Committee In some instances there were differences of opinion, but not of any moment, as they were all adjusted.

Balrothery was the first Union in which he commenced to value under the Poor Law. Had commenced the valuation in Rathdown before the Valuation Committee of Balrothery had commenced the proceedings by which they reduced the valuation.

Tendency to a low valuation.

There is a feeling amongst the valuators employed under the Poor Law, that it is more convenient to make a low valuation, and that everything goes smoother. They have an idea that the landlords will never appeal. Has heard so from a dozen valuators; those dozen have valued at least 20 Unions. They all feel that a low valuation is by far the most desirable, the easiest made, the quickest made, with least trouble to themselves, and that by making a low valuation they get their money at once.

A low valuation is easier made, because even if not relatively fair, there are fewer objections. Some of the valuations in Ireland are made on the principle of little more than half the rent; such a valuation is rarely objected to; thinks that such a valuation has a tendency to be less relative than any other, because men will not dispute about the difference when both are under the mark. All these low valuations are compilations from documents and local information obtained from parties who have not the same inducements to give fair accounts as a person who depends on his own judgment.

Thinks that a man may adopt the principle of a valuation on a low scale, and by depending on his own judgment may make it relatively accurate.

But thinks that wherever a valuation is made in that way it is generally founded on such information as he has described.

Valuation for landlords.

In making a valuation for private individuals valued according to the fair rent at which it ought to be let to a solvent tenant by a liberal landlord.

Never took into calculation whether tenants are to register.

Frequently found that on the estates valued by him, when let at his valuation, the tenants registered their votes, unless prevented by some circumstances, that is, where the extent of the holding was about 20 acres.

Always made a difference of 10 per cent, between the valuation at which a good landlord would let, and the rent which might be obtained by setting it up to be let by competition; did the same in this Union; if anything was a shade under that in making the valuation for the Union.

Small and large holdings valued on same scale.

In consequence of the great competition for land, the smaller the holdings, the higher the rack-rent; in valuing the Union adopted the same acreable value for all holdings whether large or small.

Comparing the valuation with the rack-rent of small holdings, there is a much greater difference between them than between the valuation and rent of large holdings.

In speaking of small holdings refers to anything under five acres.

The rack-rent of a small holding would be about half as much more than the valuation.

If you go down to smaller holdings, the rent may be double.

—— Quin, Esq., Elected Guardian.

Mr. QUIN, Guardian for Electoral Division of Bray, *examined.*

It is not considered necessary to ascertain the amount of the rent actually paid.

Test of value.

The test adopted was what a solvent tenant would pay for it, but certainly not the utmost that a solvent tenant could be got to pay for it.

Not the rack-rent.

The test adopted was the fair rent, everything connected, situation very particularly.

The fair rent.

If land be let at the utmost that a solvent tenant can be got to pay, the rent will be much beyond what he considers a fair rent.

Three Classes of Tenements.

There are three classes of tenements, the value of which is ascertained by different tests, viz.:—

1st. Tenements the rent of which does not depend on the produce of the land, such as houses and residences which are let at rents, not depending on what the land will produce.

2nd. Arable land.

3rd. Mountain pastures.

The first class is a very large portion of this Union; the number of residences is very great, and the property divided amongst those residences very extensive. The land in the neighbourhood of them has acquired a letting value to a great extent independent of the produce of the land.

He (Mr. Q.) has let 40 acres for ever, at 10*l.* an acre, to solvent tenants—Mrs. Putland and Mr. Quin, of Claremount; 10 acres of that is nearly two miles from Bray. Mr. Tilly has let a very considerable extent in the same way, at the same rate. The land on which the poor-house is built is let at a very high rent; thinks it is 8*l.* an acre.

Valuation fixed as agricultural value.

Ten acres of the land which he (Mr. Quin) has let at 10*l.* an acre is rated at 4*l.* an acre: 30 acres of it is valued at 6*l.* an acre in consequence of being nearer to Bray; took the portion of it which is let to Mr. Quin of Claremount, at 4*l.* an acre, about 10 years ago; was bound by his lease to lay out money on it. Mr. Taylor rated it at 4*l.* an acre; that valuation was not altered; Mr. Taylor was aware that it was let at 10*l.* an acre; 4*l.* an acre was fixed as agricultural value; he speaks of the Irish acre.

The greater proportion of the valuation in point of amount relates to that class of tenements,

the value of which does not depend altogether on the produce of the land but upon the circumstance of being occupied by residences, or in the neighbourhood of them.

Of the 170,000*l.* at which the Union is valued, thinks 120,000*l.* relates to tenements of that class.

The whole Union is valued very low; was much surprised at the result; expected that the total valuation would have been much greater. Mr. Tilly's land, which is let to Mr. Randal Plunket at 10*l.* an acre, is valued at 4*l*; thinks that is enough for it as agricultural land.

Whole valuation is very low.

Knows a person who has three acres at Shanganagh, the rent of which is 10*l.* an acre, and he pays it; he is a carpenter. That is rated at 4*l.* or guineas: that is a mile and a half from Bray.

Instances of rent and valuation.

Answers of the Board of Guardians to Queries respecting the Valuation and the test of Value.

Sir George Hodson, Bart., Chairman of Board.

Sir George Hodson in the Chair.

The valuation has been completed to the satisfaction of the Board; full information respecting the proceedings in framing the valuation will be found in the Minute-book; and respecting details, the Board are desirous to refer to the valuator.

The Board consider that the valuation is entirely satisfactory to all classes, landlords, tenants, and the public. Public meetings have been held at which all objections to the valuation were gone through, item by item, and all were satisfied that the valuation was a fair and equitable one.

Valuation entirely satisfactory to all classes.

The test of value which has been adopted, is the reasonable rent and not the rack-rent.

VALUATION OF £10 COUNTY ELECTORS (registered 1833 to 1840), so far as ascertained.

COUNTY DUBLIN. RATHDOWN UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated: as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Observations.
DUNDRUM.	John Byrne	January 6, 1841	House and plot	Dundrum	1 0 34	8 5 0	
	James Connors	October 9, 1838	Houses and gardens	Ditto	6 1 24	15 4 0	
	James Finn	April 8, 1836	Lands and buildings	Eden Park, Taney	56 1 5	263 15 0	Now Laurence Finn.
	John E. Hyndman	October 15, 1839	Ditto	Roebuck Lodge	3 0 38	64 10 0	
	Daniel Kinahan	October 10, 1835	Ditto	Roebuck	3 3 26	73 15 0	
	Cornelius Mulligan	January 17, 1840	Ditto	Ticknock	14 2 12	66 12 6	
	Charles M'Donnell	April 7, 1840	House and plot	Windy Harbour	0 1 24	22 10 0	
	Michael O'Neil	October 26, 1840	Cabins	Drumartin	. .	5 4 0	
	Rev. John Roach	October 27, 1840	Lands and buildings	Ballinteer	35 0 37	121 7 0	
	Thomas M. Scully	October 12, 1836	Ditto	Drumartin	5 2 28	53 0 0	
	John West	April 8, 1836	House and land	Mount Anville	4 3 17	72 0 0	
	Thomas Williams	October 27, 1840	House and plot	Dundrum	0 3 10	11 0 0	
						777 2 6	
BLACKROCK.	Thomas Bell	April 9, 1835	House	Blackrock, Monkstown	. .	6 12 6	Dead.
	Adam Boyd	April 14. 1835	House and garden	Ditto	0 0 32	28 15 0	
	Peter Brennan	October 10, 1830	Ditto	Booterstown	0 0 20	22 5 0	
	George Bury	,, 1836	Lands and buildings	Sydney Avenue	12 0 37	137 2 4	Ditto.
	Timothy Byrne	January 17, 1840	Cottage	Blackrock, George's Avenue.	. .	8 10 0	
	James Byrne	,,	Lands	Booterstown	17 3 10	11 0 0	Booterstown Strand, reclaiming.
	Michael Collins	April 9, 1839	Six cabins	Carysfort Avenue	. .	16 10 0	
	James Farrell	April 8, 1839	House and garden.	Backroad, Blackrock	0 0 32	14 4 0	
	James Green	January 8, 1836	House	Blackrock	. .	34 18 0	
	John Gilmour	October 14, 1839	Lands and buildings	Belview Cross Av.	4 1 33	93 2 0	
	Joseph Henry Garner	January 8, 1840	House and garden.	Mountpelier Parade	0 0 16	30 5 0	
	Joseph Hughes	June 22, 1835	House only	Carysfort Avenue.	. .	12 11 0	
	Thomas Hogan	January 8, 1836	House and plot	Blackrock	0 0 30	32 6 0	
	Cornelius Hughes	April 9, 1839	House	Ditto Backroad	. .	6 0 0	
	John Kellet	June 17, 1836	Ditto	Carysfort Avenue.	. .	45 17 0	
	Thomas Kinshella	April 9, 1839	House and garden	Blackrock	0 0 32	8 0 0	
	John Kenny	April 8, 1839	Cabins and yard	Ditto	. .	19 5 0	
	James Kelly	October 15, 1839	House and yard	Booterstown-lane	0 0 32	21 0 0	
	James or Thomas Lawler	January 17, 1840	House	Ditto	. .	7 0 0	
	Thomas Mulhall	October 20. 1837	Ditto	Carysfort Avenue	. .	28 10 0	Now Mr. M'Cormick.
	John M'Cann	June 20, 1838	Ditto	Ditto	. .	9 0 0	
	John Murry	January 7, 1839	House and yard	Blackrock	. .	15 10 0	Now Daniel Warren.
	Patrick M'Kee	Feb. 24, 1840	Houses and garden	Carysfort Avenue	0 1 24	27 8 0	
	Joseph Miller	October 12, 1839	Houses	Williamstown	0 1 24	17 10 0	
	John O'Carroll	June 20, 1838	House and yard	Blackrock	. .	22 10 0	
	William Power	April 8, 1839	Cabins	Chapel-lane	. .	11 12 0	
	John Rafferty	April 9, 1838	House and offices	Williamstown	. .	39 10 0	
	Hugh Rice	June 24, 1839	Houses	Booterstown-lane	. .	31 16 0	
	Michael Reilly	October 16, 1839	House and plot	Ditto	0 0 14	14 0 0	
	Wm. James Strickland	January 6, 1838	House and garden	Carysfort Avenue	0 0 32	24 18 0	Now Mr. Barrett.
	Cornelius Sullivan	April 9, 1839	House and yard	Blackrock	. .	18 10 0	Rent 9*l.* 5*s.*
	Towers St. Clair	January 17, 1840	House	Williamstown	. .	26 15 0	
	Henry Stamer	April 8. 1840	Lands and buildings	Mount Merrion	4 1 10	72 2 7	
	Joseph C. Scully	January 6, 1841	Houses and garden	Carysfort Avenue.	1 2 20	61 8 0	
	James F. Thacker	January 5, 1839	House	George's-place, Blackrock.	. .	22 8 0	Now Miss Turner.
	Obediagh Williams	October 18, 1838	House and plot	Waltham-terrace	0 0 32	32 0 0	
	William Wilkinson	October 15, 1839	House	Blackrock	. .	35 10 0	
						1066 0 5	

Valuation of £10 County Electors, (registered 1833 to 1840,)—*continued.*

COUNTY DUBLIN. RATHDOWN UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P	Net Annual Value as in Rate-Book. £. s. d.	Observations.
KINGSTOWN.	John Astle	October 10, 1838	House, office, and garden.	Monkstown	0 0 32	52 10 0	
	Alexander Anderson	October 12, 1839	Ditto	Ditto	1 2 19	87 0 0	Should be Mr. Alexander
	Elias Arnold	October 15, 1839	Cottage, office, and garden.	Ditto	0 1 25	31 5 0	
	William Atkinson	January 6, 1840	House and plot	Ditto	0 0 32	22 10 0	
	Mathias Archbold	October 27, 1840	Cottage and plot	Ditto	0 0 25	8 15 0	
	Robert Blakely	January 6, 1840	Cottage, office, and garden.	Ditto	0 1 25	38 0 0	
	William Byrne	January 22, 1835	Cabins and plot	Ditto	0 0 8	7 0 0	Twice registered, same date.
	James Barry	October 11, 1836	House, office, and garden.	Ditto, Sandycove	0 1 0	40 0 0	
	Denis Byrne	October 20, 1836	House	Kingstown	. .	27 15 0	
	Myles Brady	,,	Cottage and land.	Bullock	1 0 34	10 10 0	
	James Bewley	October 14, 1839	House and offices.	Kingstown	. .	31 5 0	
	Michael Boulger	,,	Cabins and land	Glassthule	2 0 23	13 10 0	
	Luke Butler	October 15, 1839	Cottage and plot	Ditto	0 0 16	7 15 0	
	John Bergan	,,	Two cabins	Ditto	0 0 3	4 5 0	Part let.
	John Brien	,,	Cottage and yard.	Ditto	0 0 10	9 0 0	
	William Bradly	January 17, 1840	House and lands	Northumberland Avenue.	1 0 18	37 10 0	
	Thomas Byrne	June 30, 1840	Cabins and yard	Rumley Avenue	0 0 16	13 5 0	
	Martha Byrne	January 9, 1841	Cabin and plot	Kingstown	0 1 25	10 10 0	
	Edward Crameyon	October 20, 1836	Cottage and garden	Kingstown Avenue	0 0 16	10 15 0	
	Michael Carroll	June 24, 1839	Cottage and plot	Bullock Hill	0 3 10	7 0 0	
	Thomas Carson	October 12, 1839	House and yard	George's-st., Kingstown.	. .	31 5 0	
	John Crinion	October 16, 1839	House, office, and garden.	Glassthule	0 1 25	16 0 0	
	Michael Carrick	October 23, 1839	House and yard	George's-st., Kingstown.	6 0 0	71 0 0	
	Nicholas Clarke	April 8, 1840	Cottage and land.	Monkstown	9 2 35	74 10 0	"Richard" in rate-book.
	Thomas Chandler	January 7, 1841	House and yards	York-st., Kingstown	0 3 13	104 7 0	
	James Carroll	January 9, 1841	Cabins and plot	Great Honey Park	0 3 10	9 3 0	
	Christopher Carleton	April 10, 1835	Lands and buildings	Anglesea	5 2 27	93 2 0	
	James Duggan	October 9, 1833.	Houses and plot	Glassthule	0 1 0	53 0 0	
	Francis Donohoe	April 8, 1836	Cabin	Bullock	0 0 4	10 10 0	Holding sold and divided.
	George Darby	October 10, 1836	House and yard	George's-st., Kingstown.	0 0 12	16 15 0	
	Thomas Dockrell	October 20, 1836	House and garden	Ditto	0 0 8	35 10 0	Twice registered.
	James Downes	October 12, 1839	House, office, and garden.	Cliftin-pl., Monkstown.	0 1 25	28 0 0	
	Patrick Doyle	April 8, 1840	Cottage and yard.	Bullock	0 0 10	7 0 0	No rent.
	Anthony Doyle	April 9, 1840	Cabin	Bullock, Glassthule	0 0 20	6 0 0	Ditto.
	Laurence Donaven	October 27, 1840	Cottages	Ditto	1 2 19	13 15 0	
	Edward Fitzwilliam	October 20, 1836	House and plot	Sandycove	0 2 17	9 5 0	
	Patrick Fitzsimons	June 14, 1839	Cottage and plot	Newtown Smith	0 0 32	21 5 0	
	Joseph Finnucane	October 12, 1839	House	George's-st., Kingstown.	. .	34 0 0	
	Thomas S. Fleming	October 14, 1839	Lands and buildings	Prospect, Glenagary	8 3 24	97 0 0	
	John Fullerton	April 6, 1840	House and garden	George's-st., Kingstown.	0 0 10	22 5 0	
	William Ford	October 27, 1840	Land	Monkstown	4 0 7	22 10 0	Now Lord De Vesci.
	William Greene	April 9, 1839	Cottage and garden	Rumley Avenue	0 0 16	16 0 0	
	James Galagher	October 14, 1839	Ditto	Newtown Smith	0 0 32	17 15 0	
	Henry Goodfellow	,,	House and land	Bullock	1 2 19	26 10 0	
	James Graham	January 9, 1841	Cottage and garden	Rumley Avenue	0 0 32	15 15 0	
	Joseph Alex. Goulding	October 22, 1839	House and yard	George's-st., Kingstown.	0 0 16	62 0 0	
	Hans James Hamilton	April 10, 1835	House and garden	Brightonville	0 0 16	28 10 0	Now Mrs. Hamilton.
	Alexander Helton	January 8, 1836	Cottage and garden	Kingstown	0 0 9	18 0 0	
	George Hewston	October 31, 1836	House and yard	George's-st., Kingstown.	0 0 10	20 0 0	
	William Hawks or Hanks	January 7, 1841	House and plot	Sandycove	1 2 19	32 8 0	
	Laurence Higgins	October 15, 1839	House and garden	George's-st., Kingstown.	0 0 32	23 0 0	
	John Samuel Hume	January 18, 1840	Ditto	Brighton-terrace	0 1 25	37 10 0	
	James Hand	October 27, 1840	Cabin and yard	Rumley Avenue	0 0 13	10 5 0	
	Joseph Hynes	June 25, 1839	Cottage and plot	Newtown Smith, Glassthule.	0 1 8	27 10 0	Now James Moore.
	Patrick Hanvin	October 20, 1837	Cabins and plot	Glassthule	0 1 25	8 0 0	Now John Neile.
	John Keeley	January 9, 1841	House and garden	George's-st., Kingstown.	0 0 32	15 0 0	
	Patrick Kavanagh	October 11, 1836	House, cabin, and plot.	Bullock	0 1 8	18 5 0	
	William Leach	October 12, 1839	House and yard	George's-st., Kingstown.	0 0 10	28 10 0	M'Cloy dead, now William Leach.
	John M'Cloy	April 9, 1835	Ditto	Ditto	0 0 10	28 10 0	
	Edward Maguire	January 9. 1836	House and garden	Monkstown	2 1 29	62 10 0	
	Patrick Murray	June 21, 1839	House	George's-st., Kingstown.	. .	35 10 0	
	Charles M'Daniel	October 14, 1839	Cottage and yard	Kingstown Avenue	0 1 9	10 10 0	
	William Moran	,,	Cottage and garden	Newtown Smith	0 0 32	23 0 0	
	John Murphy	,,	Bad cabin	Kingtown Avenue	0 1 25	28 0 0	
	Patrick Monaghan	January 17, 1840	Cabin and plot	Great Honey Park	0 3 10	11 0 0	Rent 5*l.*
	Hugh Mangan	October 23, 1840	House and garden	Kingstown	0 0 6	30 0 0	Rent 30*l.* Should be Maguire.
	Henry Mulhall	June 25, 1839	Cabins and land	Paradise-row	0 3 10	14 0 0	
	Michael O'Hara	April 3, 1837	Cabin and plot	Bullock	0 3 10	9 0 0	
	Daniel O'Connell	June 20, 1838	House and yard	Kingstown	. .	26 15 0	
	Peter O'Carroll	January 17, 1840	Cottage and plot	Rumley Avenue	0 0 13	51 15 0	
	Thomas Phelan	October 20, 1836	House and yard	West George's-st.	. .	31 5 0	
	James Patterson	October 15, 1839	House, office, and garden.	Sussex Parade	0 0 32	49 0 0	

Valuation of £10 County Electors, (registered 1833 to 1840,)—*continued.*

COUNTY DUBLIN. RATHDOWN UNION.

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Moses Parkins	April 9, 1840	Cabins and plot	Sallynoggin	0 3 10	9 13 0	Rent 5*l.* Or Great Honey Park.
Edward Pendergast	January 22, 1835	Two shops	George's-st., Kingstown.	. .	31 5 0	Now Patrick Murphy.
Mathew Quigley	October 12, 1839	Cottage and plot	Glassthule	1 0 34	10 10 0	
Peter Reilley	October 20, 1836	House and yard	George's-st., Upper	. .	31 5 0	
Henry Rooke	January 6, 1839	House and lands	Monkstown	1 2 19	74 0 0	
David Rutledge	January 5, 1839	House	Haddington-terrace	. .	62 0 0	
George Robinson	October 14, 1839	House and plot	George's-st., Lower	0 0 16	21 4 0	
William Ryding	January 17, 1840	House and office	Anglesey View	. .	35 15 0	
John Ryan	January 9, 1841	Cabins and plot	Honey Park	0 3 10	8 0 0	Rent 5*l.*
Mathew Rickard	April 8, 1839	House and yard	George's-street	0 0 10	14 0 0	Now Flaherty.
John Ryan	January 9, 1841	Cabins and yard	Rumley Avenue	0 0 16	13 5 0	Now John Byrne.
John Sullivan	October 9, 1833	House	Kingstown	. .	18 15 0	Dead, now Connor.
Sir Richard St. George	June 19, 1838	House, office, and garden.	Monkstown	1 2 19	79 0 0	
Joseph Stevenson	January 7, 1839	House and plot	Monkstown	0 0 16	29 0 0	
Charles Smith	October 15, 1839	Cottage and plot	Wellington-street	0 0 21	11 8 0	Now Kearn and Mr. Wade.
Robert Stragman	January 6, 1840	Cottage, office, and land.	Kingstown	0 3 10	40 0 0	
John Samuels	April 7. 1840	Cottage and garden	Newtown, Smith	1 0 34	33 0 0	
James Sheridan	June 30, 1840	Cottage and land	Edenville	8 2 23	74 15 0	
John W. Swan	October 24, 1840	House, stables, and garden.	Merville-place	0 0 16	31 5 0	
Edward Stephens	January 9, 1841	Cabins	Kingtown Avenue	. .	12 0 0	
Roger Scully	January 9, 1840	Lands and buildings	Rosney Cottage	3 0 38	65 0 0	
John Smith	January 8, 1836	House and plot	Glasthule	0 0 10	12 10 0	Now Fitzgerald.
Alexander Smith	October 9, 1833	Cottage and plot	Ditto	0 1 25	8 15 0	Now Mr. Hannigan.
Patrick Sandford	October 23, 1840	House and ground	George's-street	0 3 10	10 10 0	Now James M'Evoy.
Isaac Todhunter	April 9, 1839	House and garden	Monkstown	0 0 32	34 0 0	
Humphrey Tate	October 23, 1839	Cottage and garden	Albert-road	1 2 19	31 15 0	
James Tandy	June 30, 1840	House, office, and garden.	Troole-terrace	0 1 25	60 0 0	
John Turrelini	April 10, 1835	House and garden	George's-street	0 0 16	32 0 0	Now John Kirkwood.
Mathew Toohy	April 8, 1839	House	Upper George's-st.	. .	31 5 0	Now John Cranwell.
John Vance	October 14, 1839	House, office, and garden.	Sussex Parade	0 0 32	47 0 0	
John Wilson	October 11, 1836	Houses and garden	George's-street, W.	0 0 30	41 10 0	Dead, now Widow Wilson
Thomas White	October 21, 1836	House and garden	Kingstown	0 0 16	28 10 0	Dead, now A. White.
Richard Whelan	April 10, 1838	Cottage, stable, and plot.	Burdett Avenue	0 1 18	16 15 0	
Samuel C. Whitley	October 12, 1839	House and yard	George's - street, Kingstown.	0 0 20	48 0 0	
Arthur Wade	April 9, 1840	House and plot	Monkstown	0 0 16	28 0 0	
Richard Whittaker	November 5, 1832	House	George's- street	. .	23 0 0	Now Luke Bond.
					3220 5 0	
Hugh Cunnian	October 20, 1836	House and land	Cornells Court	39 1 4	101 0 0	Dead, now widow Cunnian.
Thomas Cooke	,,	Cabin	Cabinteely	. .	5 15 0	
John Cooper	April 9, 1838	Cottage	Stillorgan	. .	11 10 0	Sold to Garrett Smyth.
Ephraim Chapman	April 8, 1840	Lands and buildings	Dean's Grange	23 1 37	95 15 0	
Simon Doyle	January 17, 1840	Cabins and garden	Newtown Park	0 0 32	8 15 0	
William Flood	October 20, 1837	Lands and buildings	Priory, Kilmacud	40 1 39	308 0 0	
Andrew Kavanah	October, 1838	Cabins and plot	Stillorgan	1 1 2	10 9 0	Several cabins.
Arthur Kavanah	April 8, 1839	Houses and gardens	Stillorgan Park	0 1 24	26 0 0	
John Kirby	January 9, 1841	Houses and land	Newtown Park	3 0 38	29 7 6	Rent 30*l.*
George M'Lochlin	October 12, 1839	House	Ditto	. .	8 15 0	
William Marshall	June 27, 1840	House and land	Cabinteely, Clareview.	8 0 15	42 0 0	
William M'Cabe	January 9, 1841	Cabins and land	Stillorgan	2 0 10	12 7 6	
John Peppard	January 6, 1841	Cottages and plot	Newtown Park	1 0 33	13 16 0	Rent 8*l.*
Wm. Henry Smith	June 20, 1838	Lands and buildings	Watersland	6 1 27	66 15 0	
					740 5 0	
James Archbold	January 9, 1837	Cottage and offices	Dalkey Commons	0 0 20	6 0 0	No rent. In fee.
Lawrence Byrne	January 11, 1840	Public house and plot.	Killiney or Glanagary.	0 0 16	8 15 0	
Timothy Cavanagh	January 9, 1841	Houses and land	Ballybrock	2 2 25	23 5 0	
James Dunn	October 27, 1840	Land	Dalkey Commons. (Not valued separately.)	1 2 19	. .	Sold to Mr. Conolly.
James Doyle	January 9, 1839	Cabin and land	Ditto (Not valued separately.)	4 1 17	. .	Sold to Mr. Burke.
John Glynn	January 17, 1840	Ditto	Ditto (Not valued separately.)	2 1 28	. .	Sold to Mr. Leslie.
William Graves	January 6, 1838	House and land	Shanganna	71 1 14	140 15 0	Now Michael Graves.
George Irwin	February 6, 1837	House and plot	Dalkey Commons	0 0 15	7 15 0	Twice on registry sheet, set to Lord Ventry, both having an interest therein.
Francis Johnston	October 18, 1838	Lands and buildings	Bamhill	53 1 33	233 10 0	
William Johnston	,,	Ditto	Ditto	53 1 33	233 10 0	
Edward Kennedy	October 9, 1835	House and yard	Cabinteely	0 1 25	35 10 0	
Patrick Mullen	October 15, 1839	Cabin and lands	Rochestown	32 1 23	29 14 0	
Richard Smith	April 9, 1839	Lands and buildings	Somertown Lodge	13 3 3	151 0 0	
David Toson	October 27, 1840	Ditto	Hacketsland	43 2 38	104 5 0	No rent. Part of holding sold.
Patrick Curtis	June 17, 1836	Cabin and plot	Dalkey	. .	2 10 0	
Daniel Carr	October 10, 1838	Old castle	Ditto	. .	8 10 0	
Edward Casey	October 9, 1838	Cottage and plot	Ditto	0 1 25	4 0 0	6*l.* Rent. Part sold.
Thomas Doyle	January 9, 1837	Ditto	Ditto	0 1 25	8 17 6	
Peter Doyle	April 3, 1837	Ditto	Ditto	0 3 10	7 15 0	
Denis Darby	,,	Bad cabin	Ditto	1 0 34	5 0 0	House sold.
Edward Finley	,,	Cabin and plot	Ditto	0 0 16	2 5 0	Sold to Mr. Guire.
					1012 16 6	

Valuation of £10 County Electors, (registered 1833 to 1840,)—*continued.*

COUNTY DUBLIN. RATHDOWN UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situated in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated: as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Observations.
GLENCULLEN.	John Collins	April 18, 1839	Cabin and lands	Ballybelah	35 2 22	24 10 0	
	Patrick Doyle	October 9, 1838	Ditto	Clencullen	38 3 20	42 10 0	
	Joseph Doyle	January 18, 1840	Cabin and land	Barnacullea	3 2 25	6 15 3	Mountain privileges and quarry.
	William Doyle	,,	Ditto	Woodside	6 1 37	8 10 0	
	James Doyle	,,	Ditto	Barnacullea	9 2 35	11 10 0	
	Thomas Fox	April 8, 1836	House and land	Glenamuck	6 1 36	13 0 0	
	Owen Kearns	October 12, 1836	Cabin and lands	Ballybrack	53 1 33	13 12 0	
	Edward Keegan	January 9, 1840	Lands and buildings	Kilternan	84 0 37	169 7 6	
	Edward Lyster	January 6, 1841	Cabin and land	Murphystown	4 0 8	8 15 0	
	Michael Mergan	October 20, 1836	Ditto	Ballybrack	32 1 23	9 2 0	
	J. or Wm. M'Neney	,,	Ditto	Ditto	32 1 23	10 14 0	
	John Mulveigh	January 7, 1837	Ditto	Ditto	32 1 23	9 12 0	
	John Ryan	October 20, 1836	Ditto	Ditto	32 1 23	10 2 0	
	Thomas Scully	October 12, 1836	Ditto	Glencullen	28 0 34	23 5 5	
	Robert Smyth	January 17, 1840	House and land	Jamestown	71 1 4	84 0 0	
	Samuel Sutton	October 15, 1839	Ditto	Glenamuck, South	29 2 10	48 12 6	
	Andrew Walsh	October 12, 1836	Cabin and land	Ballybrack	175 3 0	51 18 6	
	John F. Waaren	January 9, 1840	House and land	Kilgobbin	22 1 3	81 5 0	
	W. J. Wilson	October 24, 1840	Ditto	Jamestown Kilgobbin.	16 1 24	31 16 3	
						658 17 5	
RATHMICHAEL.	George Denby	April 3, 1837	Cabins and plot	Loughlinstown Commons.	1 0 34	5 18 6	
	Patrick Reilly	January 17, 1840	House and lands	Ballycores	22 2 28	40 5 0	No rent.
	Edward Smith	October 10, 1838	Land	Knockrose	32 1 23	55 0 0	
	Washington Greville	Oct. 14, 1839	Land and buildings	Shankhill Castle	243 3 25	180 0 0	
	Patrick M'Anevey	Oct. 9, 1839	House and lands	Shankhill	64 3 16	55 5 0	
	Patrick O'Leary	June 19, 1838	Cabin and plot	Dalkey Commons	0 0 32	2 10 0	Sold to Mr. Farrell.
						338 18 6	

COUNTIES of DUBLIN and WICKLOW (County of Dublin Electors marked *d.*)

Electoral Divisions.	Names of £10 Electors whose Tenements are situated in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated: as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Observations.
BRAY.	John Anderson	Dec. 31, 1838	House and garden	Bray	0 1 25	28 0 0	
	Robert Archer	Dec. 27, 1839	Cabins and land	Ditto	0 1 25	13 8 6	
	*d*Patrick Byrne	Oct. 11, 1839	Houses and plot	Little Bray	0 0 12	9 1 0	
	Stephen Byrne	Dec. 27, 1832	Land and cabin	Killarney	13 1 29	34 10 6	
	James Callaghan	Dec. 30, 1840	Cabins and land	Bray	4 0 8	11 17 0	
	*d*James Claffy	June 24, 1839	House and land	Old Connaught	5 0 35	20 17 2	
	*d*George Critchly	April 6, 1840	House and yard	Little Bray	0 0 32	11 5 0	
	*d*James Cullen	June 24, 1839	House and lands	Valley of Diamonds, Bray.	5 3 35½	11 7 6	Rent 6*l.* Now E. Brotherick.
	John Cuthbert	Oct. 22, 1838	House and land	Killbride Glebe	10 2 33	40 5 6	Rent 36*l.*
	*d*James Darcy	June 25, 1839	House and plot	Little Bray	0 3 9	9 9 0	
	Peter Fottrell	Dec. 27, 1839	House	Bray	. .	13 15 0	
	Richard Hammon	March 31, 1835	House, offices, and yard.	Bray-street	0 1 25	26 2 6	Dead, now Eliza Hammon.
	John Healy	June 24, 1840	House and garden	Bray	0 0 32	19 0 0	
	*d*Thomas Hill	Jan. 17, 1840	House and land	Little Bray	6 2 25	23 14 0	
	William Kearny	Dec. 27, 1839	House, office, and yard.	Bray	0 0 16	28 5 0	Dead, now Widow Kearney.
	Andrew Kehoe	,,	Ditto	Ditto	1 2 19	40 14 0	
	*d*Darby Kirwin	Oct. 15, 1839	Houses and plot	Little Bray	0 3 19	27 0 0	
	George Leary	Dec. 27, 1839	House and yard	Bray	. .	12 0 0	Now John Clifton,
	*d*Thomas Maloney	Oct. 15, 1839	Cabin	Little Bray	0 0 32	12 15 0	
	Thomas Miller	Dec. 30, 1840	House and garden	Bray	0 1 25	41 10 0	
	Stephen Murphy	Dec. 29, 1839	House, office, and plot.	Ditto	0 0 32	13 15 0	Now Peter Jackson.
	Hugh O'Reilly	Oct. 18, 1837	House and lands	Killarney	17 3 11	46 5 0	
	*d*James Ryan	Oct. 14, 1839	Cabin and yard	Little Bray	0 1 25	15 6 0	Now Mrs. Shea. Part sold.
	*d*Michael Shea	Oct. 11, 1836	House and yard	Ditto	. .	6 18 0	
	*d*William Smith	Oct. 15, 1839	House, forge, and plot.	Ditto	0 0 32	9 10 0	Now Ed. Barrington. Twice registered.
	J. H. Strong	June 19, 1837	House and lands	Fasseroe	134 1 31	221 0 0	
	Joseph Toole	June 25, 1840	Ditto	Ballywaltrim	3 0 38	13 5 0	Now Mr. Buckery.
	James Toole	Dec. 29, 1835	Cabin and land	Bray	6 3 35	22 3 4	Now Mrs. Toole.
	William Williams	Dec. 27, 1839	House and land	Little Kilruddery	104 1 36	150 2 6	Now Mr. Grant.
						933 1 6	

COUNTY WICKLOW.

Electoral Divisions.	Names of £10 Electors whose Tenements are situated in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated: as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Observations.
POWERSCOURT,	Wingfield Burton	June 24, 1840	Lands and buildings	Annacrevey	29 3 2	38 3 1	
	George Burton	Dec. 27, 1839	House, office, and land.	Ditto	35 2 5	30 0 0	
	Leonard Buckley	,,	Ditto	Glaskeny	104 1 1	87 19 1	Joint tenants.
	Francis Buckley	,,	Ditto	Ditto	104 1 1	87 19 1	
	Bethell Burton	,,	Lands and buildings	Curtlestown	319 3 18	130 0 0	
	Richard Burton	Oct. 20, 1835	House and garden	Annacrevey	0 0 32	10 10 0	
	John Buckley	Oct. 18, 1837	Lands and buildings	Ballybrew	250 3 30	100 0 0	
	Thomas Buckley	,,	Land	Monastery	106 0 25	130 0 0	
	Anthony Burton	,,	House and land	Barnamire	50 2 19	21 0 0	
	Robert Burton	,,	Ditto	Ditto	85 0 38	25 0 0	
	Joseph Burton	,,	Ditto	Ditto	64 3 15	30 8 3	

Valuation of £10 County Electors (Registered 1833 to 1840)—*concluded.*

COUNTY WICKLOW. RATHDOWN UNION.

Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter Registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
TOWNSCOURT.	James Booth	,,	Lands and buildings	Bahanna	68 3 15	27 5 7	
	Henry Booth	,,	Ditto	Ditto	68 0 5	26 5 0	
	Francis Buckly	,,	House	Kilgarren	. .	22 9 0	
	Richard Buckly	Oct. 22, 1838	House and garden	Killigar	0 0 32	17 10 0	
	William Bunn	June 24, 1840	House and lands	Ditto	140 1 2	73 8 6	
	James Deaker, sen.	Dec. 27, 1839	Lands and buildings	Bahanna	93 2 28	50 0 0	
	James Deaker, jun.	,,	Ditto	Ditto	87 2 0	45 0 0	
	James Hicks	Oct. 18, 1837	Ditto	Kilmoling	61 0 10	60 0 0	Now Widow Hicks.
	John Hicks	,,	House and land	Ditto	212 1 25	70 0 0	
	John James	Oct. 20, 1840	House and garden	Enniskerry	0 0 32	26 0 0	
	Thomas Murray	Oct. 18, 1837	Lands and buildings	Cookstown	23 2 30	61 8 9	
	James Quigley	Dec. 27, 1839	House	Enniskerry	. .	17 10 0	
	Bryan Tonson	Oct. 18, 1837	Cottage and land	Kilmoling	25 3 25	18 7 0	
	John Williams	Dec. 27, 1839	Lands and buildings	Ballybrew	262 2 2	142 0 0	
	Edward Ward	Oct. 18, 1837	House and land	Parknasellach	16 3 21	28 7 0	
						1376 10 4	
DELGANY.	John Brierton	June 24, 1840	House	Kilmacanogue	. .	13 0 6	No rent.
	George Booth	Dec. 27, 1839	Lands and buildings	Ballinteskin	127 1 5	89 8 0	
	Thomas Buckley	March 30, 1840	Ditto	Newtown	48 2 16	51 5 0	
	George Chapman	,,	House and land	Callary	42 0 18	39 10 0	
	Isaac Delamere	Dec. 27, 1839	Ditto	Upper Callary	58 2 13	36 1 0	
	James Evans	March 30, 1840	Lands and buildings	Killiucaruk	4 0 4	32 18 10	
	William Fox	Dec. 27, 1839	House and land	Callary	129 2 12	50 10 0	
	Edward Flynn	,,	Cabin and land	Killough	31 3 21	21 16 5	
	Joseph Fox	March 30, 1840	House and lands	Kilmurry	59 0 20	75 2 6	Joint tenants
	Samuel Fox	Oct. 22, 1838	Ditto	Calary	178 0 29	76 0 0	
	Thomas Fox	Oct. 20, 1840	House and land	Kilmurry	45 3 16	56 10 8	
	George Kennion	March 30, 1840	Lands and buildings	Newtown	4 3 17	25 10 0	
	Robert Kelly	,,	House and lands	Callary	102 1 22	33 10 0	
	Thomas Lawless	June 24, 1840	House and land	Delgany	4 3 31	14 18 11	
	James Massy	March 30, 1840	House and lands	Redford, Templecarrick.	17 0 25	54 2 4	
	William Massy	,,	Ditto	Templecarrick	21 0 36	69 18 6	
	George Massy	Dec. 30, 1840	Ditto	Ditto	22 0 26	70 17 9	
	Samuel Quin	Dec. 27, 1839	Ditto	Killogh	19 1 30	16 5 0	
	Samuel Sutton	March 30, 1840	Ditto	Callary	84 0 37	43 13 0	
	Henry Sutton	Dec. 27, 1839	Ditto	Ditto	218 2 28	40 0 0	Joint tenants.
	Anthony Sutton	,,	Ditto	Ditto	178 0 29	76 0 0	
	William Simons	,,	Cottage and land	Kilcroney	3 0 38	20 0 0	
	James Smith	March 31, 1835	House and plot	Kindelstown	0 2 17	11 2 6	
	Thomas Tierney	Oct. 19, 1836	House and lands	Callary	51 2 10	37 8 1	
	John Townsend	Oct. 18, 1837	Cottages and land	Killogh	56 1 10	33 18 2	
	Richard Whitton	Dec. 27, 1839	House and land	Rathdown	29 3 30	64 3 10	
	Alexander Walker	Oct. 18, 1837	Ditto	Ballybawn	16 0 31	36 5 0	
	Thomas Walker	,,	Lands and buildings	Coolakey	120 2 26	111 5 0	
						1301 1 0	

Supplemental Evidence.

APPENDIX.

Rathdown.

Mr. GEORGE TAYLOR, Valuator, *re-examined.*

Mr. George Taylor.

What are the usual charges by professional surveyors for valuing an estate for a landlord for the purpose of letting?—The usual charges by a professional surveyor for making such a valuation are, for small estates, say 1,000 Irish acres, at the rate of 2½ per cent. on the amount of the valuation, giving each field, with a report on the present and prospective condition of the property; and for large estates done in the same way 2*d.* per Irish acre.

Usual charges for valuing estates.

What are the usual charges for valuing an estate for the purpose of purchase or sale?—That service is generally performed at the rate of 1*l.* 1*s.* per day, with travelling and hotel expenses for the time engaged in the work.

Usual charges for purchase or sale.

Practically, what is paid by landlords to country surveyors for making valuations for the purpose of letting?—Owing to every hedge schoolmaster styling himself a surveyor, the gentry get such services for about 5*s.* per day, and they would value about 100 Irish acres (per day) on an average between landlord and tenant.

Country practice.

Taking the case of a Union containing 141,653 statute acres and 7,277 tenements,* what time would that occupy a valuator visiting every tenement and exercising his judgment upon it?—I conceive 400 statute acres on an average for every day would be good work if properly done, this gives 354 working days to do the Union stated to contain 141,653 statute acres and 7,277 tenements. This would be rather a favourable Union for a valuator, and I believe more so than an average one in 25 counties in Ireland.*

Time required for an average Union, supposing every tenement visited.

Supposing the valuator adopts the course of obtaining lists of tenants and their rents from under agents and others through the country, then visiting the tenements and inspecting the condition of the tenants who hold at those rents, can he make a tolerably accurate estimate of the value of the tenements?—I conceive a tolerable and satisfactory valuation as regards the Poor Laws, could be made by a competent professional person under the circumstances stated, and I am aware that these principles have been adopted, in an imperfect way, in forming many of the valuations throughout the country.

Accuracy thus attainable.

* Of 31 Unions not containing boroughs returning members to Parliament, and of which the returns of the number of tenements valued had been received when these questions were put, the average number of statute acres appeared to be 141,653 statute acres, and the average number of tenements valued appeared to be 7,277.

APPENDIX.

Dundalk.

DUNDALK UNION.

Extracts from Minute Book.

Extracts from Minute Book of Board of Guardians.

[In this Minute Book the ex-officio are not distinguished from the elective Guardians.]

Valuation Committee.

July 22, 1839, Present, Thomas Fortescue, Esq., Chairman, and 13 Guardians.

Resolved,—That the following gentlemen be a Valuation Committee, to report to the Poor Law Commissioners upon the point set forth in the Commissioners' order, section 3rd, clauses 1, 2, and 3, and to consider and report to the Board of Guardians at the next meeting, or as soon after as possible, upon the best mode of proceeding in order to obtain a correct valuation of the several hereditaments in the Union, upon which to form a rate for the relief of the poor, in accordance with the Act of Parliament in that respect.

COMMITTEE—

John Stratton, Esq.	Neil Kelly, Esq.
Travers Wright, Esq.	Patrick Darcy, Esq.
George M'Gusty, Esq.	James M'Alester, Esq.
James O'Callaghan, Esq.	Donald M'Neill. Esq.
Thomas Byrne, Esq.	M. W. Kenny, Esq.

August 12, 1839. Present, Thomas Fortescue, Esq., and 34 Guardians.

The Valuation Committee delivered the following Report:—

Resolved that a valuator be appointed.

The Committee met 29th July—Present 6 members—and, after discussing the matter referred to them, were of opinion, that in order that an uniform and equitable rate should be established throughout the Union, it will be necessary, in the first place, that a valuator be appointed for the entire Union, to assist the Guardians in the several electoral districts in making out the valuation of all property subject to rate therein. They are also of opinion, that, with the assistance which it is expected the landed proprietors of the Union will afford, the Government survey will be a check sufficient for the purpose contemplated by the Act.

The Committee, however, consider it premature to adopt any formal resolution on the subject either of the valuation or the site for the intended workhouse, and adjourned to Monday, the 5th of August.

REPORT.

Adopt the Ordnance survey.

No. 1.—That the Government survey, as a general survey, is sufficient for our purpose.

Advertise for valuators.

No. 2.—That there is not any sufficient valuation in the Union on which to form a rate. That, in the first instance, it is necessary that one or more fit and competent persons be appointed as valuators, and that advertisements for tenders on certain fixed terms be inserted in the puplic papers for such valuators.

Resolved,—That the following advertisement be inserted in the *Drogheda Journal*, the *Newry Examiner*, the *Newry Telegraph*, and the *Dublin Advertiser*, to be inserted once in each paper:—

Dundalk Union.—To Valuators.

The Board of Guardians of the Dundalk Union having resolved to adopt the Government valuations as the basis upon which to found the rate for the relief of the poor, are desirous of obtaining the services of a competent person or persons to undertake the revision, correction, and completion of the same. The Union comprises about 104,372 statute acres, and the Board of Guardians will furnish to those employed copies of the Government valuation, and of the townland maps, marked with Mr. Griffith's red lines, denoting the quality of each portion of land, and copies of the field-books corresponding thereunto. The Board will also furnish lists of occupiers from the tithe valuations, and such other information or documents as can be obtained from the landlords, and which may be considered useful or desirable.

Documents for valuator.

August 26, 1839. Present, T. Fortescue, Esq., in the Chair, and 28 Guardians.

The following offers having been received from persons who are willing to undertake the valuation, viz.:—

Candidates for the valuation.

B. Roddy	2*l.* per 1000 acres, and 1*s.* per		on houses.
J. P. Gaynor	9*d.* per house, and expenses.		
T. M'Ardle	1*l.* 17*s.* 6*d.* per 1000 acres.		
M. Casey	1*s.* per house.		
J. Stoakes	1*l.* 16*s.* per 1000 acres.		
W. Price	2*l.*	ditto	and 40*l.* for town valuation.
E. Murphy	2*l.*	ditto	
Quinn and Martin	1*l.* 15*s.*	ditto	

Resolved,—That the consideration of this question be postponed till this day fortnight, and that in the mean time the clerk be directed to insert the advertisement in the *Dublin Evening Mail* and *Dublin Evening Post*.

September 23, 1839. Present, T. Fortescue, Esq., in the Chair, and 32 Guardians.

P. M'Cann resigns the office of Guardian to offer himself as a candidate for the valuatorship. Eighteen applications received from different persons offering their services as valuators.

The appointment of valuator of the Union having been considered, and many applications for the situation having been read,

Mr. M'Cann appointed the rural valuator.

Resolved,—That Mr. P. M'Cann be appointed valuator of the Union on the terms pro-

posed, viz. at 2*l.* per 1000 acres, including all property upon the area, except the town of Dundalk, subject to the approval of the Poor Law Commissioners. The contract to be filled up and the work to commence as soon as possible.

The valuation to be completed in 12 months from this date, and 10*s.* per day to be the sum to be paid in case of appeals in which the valuation is supported, and 5*s.* per day in cases in which the appeal succeeds.

The appointment of a valuator for the town of Dundalk then took place, and two candidates were put in nomination, and Mr. Casey was duly elected. Mr. Casey appointed town valuator.

November 18, 1839. T. Fortescue, Esq., in the Chair, and 19 Guardians, present.

Ordered,—That the clerk do write to the incumbents of the several parishes in the Union, or the churchwardens, or the persons in possession of the tithe valuations of the property within the Union, requesting the use of the tithe applotment for the valuator of the Dundalk Union, and engage to take care of and return same. Tithe applotments.

December 2, 1839. T. Fortescue, Esq., in the Chair, and 13 Guardians, present.

Ordered,—That the clerk do write to Mr. Gulson to request that he would procure for the Board copies of the general valuation of Ireland as far as it is concluded in this Union, inasmuch as the valuators cannot proceed without them in their duties. Griffith's valuation.

January 13, 1840. B. Thomson, Esq., in the Chair. Present, 9 Guardians.

Resolved,—That the clerk be directed to proceed to Armagh, and take copies of the tithe valuation, for the information of our valuator, of the following parishes:—Enniskeen, Louth, Killarny, Cregan, Darvin, Kane, Roach, Drumisken, Castletown, Dunbin, Ballyboice, Faughart, Ballargan, and Baling.

March 23, 1840. J. M'Alester, Esq., in the Chair. Present, 11 Guardians.

Resolved,—That the valuator, Mr. P. M'Cann, having brought this day a considerable portion of the valuation of the Dundalk Union, and having made progress in this respect, that a cheque be drawn in his favour for the sum of 50*l.* on account.

May 18, 1840. T. Fortescue, Esq., in the Chair, and 3 Guardians present.

Ordered,—That the clerk give up the maps and field-books to C. H. Ligar, Esq., to be completed and furnished by next Board.

Ordered,—That the clerk write to the Valuation Committee, requesting them to meet at the Court House, Dundalk, on Monday, the 1st of June, 1840, at eleven o'clock forenoon, to examine the valuation of the electoral division of Drumisken, and also to write to the Guardian of Drumisken, particularly requesting his attendance, and to Mr. M'Cann, who will bring in the valuation. Ordered,—That a cheque be drawn in favour of P. M'Cann for 100*l.*, on account of the valuation. Ordered,—That a cheque for 20*l.* be drawn in favour of M. Casey on account of the valuation of the town of Dundalk.

June 15, 1840.

Ordered,—That the clerk write to the Valuation Committee to attend at the Court House, Dundalk, on Monday, the 22nd of June, 1840, at eleven o'clock forenoon, and to the Guardians of the electoral divisions of Enniskeen, Drumisken, Barronstown, and Lower Creggan, requesting their attendance. Ordered,—That the Clerk write to Mr. Flood to furnish the remainder of the field-books and maps for the Union, as the valuation cannot proceed without them. Summons of Committee.

July 20, 1840. T. Byrne, Esq., in the Chair, and 12 Members present.

Ordered,—That Mr. M'Cann before the next Board meeting prepare a statement, added up so as to show the comparative valuation of each townland, and of each electoral division, and of the whole Union as compared with the Government calculation thereof. Mr. Griffith's valuation compared with the Poor Law valuation.

Ordered,—That a cheque be drawn for 50*l.* to Mr. M'Cann, on account of his valuation.

August 31, 1840. J. M'Alester, Esq. in the Chair, and 12 Members present.

The following letter was received from Mr. Gulson:—"he was not aware of any business which would be before the Board, except as regards the valuation—in this matter it would be best to appoint a Committee, one of the town Guardians, to inspect the valuation of the town and [*some words appear to be omitted in copy*] the country; and as the divisions are [*a word here illegible*] over, the Guardians of the several divisions should be asked to attend the Committee to inspect it.

"The Committee will of course see by the Act of Parliament, section 64, that the valuation ought, as a whole, to be not less than the rent at which the property in the Union let. Assistant Commissioner's directions as to the valuations.

"One property may be valued at more than the rent, and another may be valued at less than the rent, but as a whole the valuation ought to be fully equal to the rent. This is shown by section 64.

"He did not anticipate that much alteration will be made in the valuation by the Committee, except the corrections of some errors such as omissions or mistakes; but it will be desirable that every Guardian should look over the valuation as far as he is enabled, before it is laid open to the public, and as soon as this is quite completed he would attend the Board of Guardians, and would arrange for the valuation being laid open for public inspection prior to the making a rate."

August 31, 1840. James M'Alester, Esq., in the Chair, and 12 Members present.

Resolved,—That three gentlemen for the town of Dundalk form a Board of Valuation, and five form a Board for the rural districts, both Committees to meet at the Court House, Dundalk, on Monday, Sepember 7, 1840, at eleven o'clock in the forenoon, and examine and correct the town valuation, and the electoral division of Barronstown, and that the clerk send notice for such attendance. Committee of Valuation.

September 28, 1840. B. Thompson, Esq., in the Chair, and 15 Members present.

The Valuation Committee reported that since the last meeting they had met on the 7th, Meetings of Committee.

APPENDIX.

Dundalk.

11th, 12th, 13th, 14th, 15th, 18th, 21st, and 28th September, and examined the electoral divisions of Barronstown, Haggardstown, Faughart, Darver, and the town of Dundalk.

Election divisions examined.

Meetings of Committee.

October 26, 1840. J. O'Hanlon, Esq., in the Chair, and 8 Members present.

The Valuation Committee for the rural districts having reported that since their last meeting they had met on the 5th, 12th, 19th, and 26th October, and examined the electoral divisions of Ballymascanlan, Ravensdale, and Dromisken.

November 23, 1840. B. Thomson, Esq., in the Chair. Present, 9 Guardians.

The Valuation Committee having reported that since their last meeting they examined on the 9th, 16th, and 23rd instants the electoral divisions of Jenkinstown and Louth, it was resolved,—That the clerk should write to Mr. M'Cann to send in the book of the statement drawn up of each electoral division for the use of the Committee of Valuation, before the 30th instant.

December 21, 1840. J. Stratton, Esq., in the Chair, and 7 Members present.

The Valuation Committee reported, that since the last meeting they examined on the 30th of November the electoral divisions of Lower Creggan, and on the 14th of December the electoral division of Killarny.

January 18, 1841. J. M'Alester, Esq., in the Chair, and 11 Members present.

The Valuation Committee reported, that since their last meeting they examined the valuation of the electoral divisions of Enniskeen on the 28th of December, 1840, and Rathcor on the 11th of January, 1841.

The valuation of the town of Dundalk having been completed by the valuator, M. Casey, a balance of 10*l.* was paid him.

February 15, 1841. R. Haig, Esq., in the Chair, 12 Members present.

Examination concluded.

The Valuation Committee reported, that they have now examined all the books of the valuation of the several electoral divisions of the Dundalk Union, and will meet on Monday, 22nd instant, at the Court House, to report on the same.

Extracts from Minute-book of Valuation Committee.

Extracts from Minute-book of Valuation Committee.

August 31, 1840.

A Valuation Committee was appointed at a meeting of the Board of Guardians, held at the Court House, Dundalk, on Monday, August 31, 1840.

Committee for the Borough of Dundalk consisted of 5 Members; the Committee for the Rural Districts consisted of 15 Members.

Resolved,—That three gentlemen form a Board of Valuation for the town of Dundalk, and that five form a Board for the rural districts.

The Extracts from the Minute-book of the Valuation Committee supply no information, further than mere notices of progress and adjournment, with the exception of the following REPORT.

Dundalk, March 8, 1841.

At a Meeting of the Valuation Committee of the Dundalk Union, held at the Court House, on Monday, 8th March, 1840, pursuant to adjournment,—

Present, J. M'Allester, Esq., and 6 Guardians.

The following Report was unanimously adopted:—

Report by Committee on the valuations.

Your Committee having carefully examined and compared the valuation of the several electoral divisions in this Union, as made by Mr. M'Cann, compared with that of Mr. Griffith, and found so great a discrepancy, not only between them, but also between several places in several of the electoral districts, as compared with one another, are of opinion that the only satisfactory way to arrive at a just and fair valuation, and such as will be calculated to give general satisfaction, will be to take Mr. Griffith's valuation as a basis, and add thereto from 15 to 25 per cent., generally, with such further addition, so much per centage, as may be agreed on in such localities, as are valued by Mr. Griffith greatly under the fair letting value of the day.

(Signed) J. M'ALESTER, Chairman, and 8 Guardians.

Evidence.

Mr. Casey, Town Valuator.

Evidence.

Mr. CASEY, Town Valuator, *examined,*—

Appointment of town valuator.

His experience.

Was appointed by the Board to value all the property contained within the limits of the borough of Dundalk. It consists almost exclusively of house property. He is a builder, and is well acquainted with everything relating to houses. He lived always in Dundalk, and is intimately acquainted with the rents of houses in the town. House property is depreciating in value every day. Few houses are built now. There is hardly any trade here, the exports are confined to corn and cattle for the English markets. He was furnished by the Board with Mr. Griffith's valuation of the borough, but he made little use of it, as he was well acquainted with the value of the property in the town. He formed his opinion of the value from the nature of the buildings and their situation in the town. He has compared his valuation with Mr. Griffith's valuation. The Poor Law valuation is something higher. In Mr. Griffith's valuation no value is placed on cabins. He has placed some value on every sort of tenement. This would make the total of his valuation much higher than Mr. Griffith's, but when they refer to the same property they nearly agree. If he made his valuation when Mr. Griffith's was made it would be much higher. When Mr. Griffith's valuation took place there were upwards of 120 public houses in full business; this business is now nearly extinct. He made a valuation for the purposes of lighting and paving the town. This was made immediately before the valuation for the Poor Law, but it did not include houses under 5*l.* yearly value. The

Documents furnished.

Mode of estimating value.

Valuation compared with Mr. Griffith's.

Difference between his valuation for Poor Rate, and for Paving and Lighting.

valuation made under the Poor Law of the same property is something lower. In estimating the value for the purposes of the Poor Law he took the reasonable value.

Every person seemed anxious that his property should be valued low. No one applied to have his rate increased, that he might be entitled to vote.

General anxiety that valuation should be low.

He was acquainted with the rent paid for almost every house in the town. Houses in the town are generally let at a rack-rent.

He knows a house lately let for 90*l.* which he has valued at 70*l.*, and this he thinks full the value.

He ascertained the value by inspecting the premises, and thinks that the houses would not let at present for more than he valued them.

Mode of ascertaining value.

The instruction he received was to value the property at what a solvent tenant would pay.

The difference between the gross and net value is 20 per cent. He allowed about 10 per cent. for repairs and insurance. He made the same allowance for all sorts of houses, new and old, slated and thatched.

Difference between net and gross value.

He considers that houses of every description would require the same rate of annual outlay to keep them in the state they were when valued; houses of an inferior description are not kept up in the same manner that good ones are. In valuing a house he never considers whether the occupant registers from it or not.

No reference to Registry.

There is not much competition for houses; many are untenanted; most of the persons inhabiting the cabins in the suburbs make out their rent by day-labour; some of those cabins are occupied by poor tradesmen; many of those inhabiting such cabins make their rent by begging—the cabins inhabited by this class are valued generally from one pound to two—but in many cases several families live in the same house.

Competition for houses.

The only manufactory in the town is a pin-manufactory; the tradesmen are principally Englishmen; girls are also employed.

When he had completed his valuation of the town, it was submitted to the Committee of Valuation: the Chairman read it to the Committee from the field-books. This valuation was considered too high; he reduced it, and made out new books: he thinks he reduced it about 10 per cent.

Valuation submitted to the Committee. Considered too high. Reduced it 10 per cent.

The valuation so reduced was satisfactory, and the only objection made was that he valued Mr. Watton's Quay too low.—However, he did not alter the valuation.—The Chairman read out for the Committee his several valuations; the Committee made a favourable report to the Board. The valuation was then discussed by the Board, and, after many remarks, was finally adopted.

This valuation satisfactory.

JAMES M'ALESTER, Esq., Guardian; *examined.*

J. M'Alester, Esq., Guardian.

Is possessed of considerable property in the town of Dundalk; is acquainted with the mode the valuation of the town is made; considers that it is about 10 per cent. under the letting value. Property in the town has greatly depreciated: this is partly caused by the temperance movement, and partly by the succession of bad harvests for the last three years. This is an agricultural county, and, with the exception of a pin-manufactory, there is no manufactory in this town.

Town of Dundalk valued 10 per cent. under the letting value.

Does not consider that the property of the 10*l.* householders is much undervalued.

He was one of the Commissioners under the 9th Geo. IV. c. 82; never knew of an instance where a person applied to have the value of his tenement increased, although a slight increase would procure for the applicant the right of voting.

No application was ever made by an occupier to increase his rate.

Knows many instances where applications were made by occupiers to lower the valuation. Does not recollect of an application being made, the effect of which would be the disfranchisement of the applicant.

Many applications to lower.

The people were very anxious in the selection of Commissioners, and the town was much divided.

The parks about the town let at high rents; the ground is good; moreover it is the property of a single individual, who can on this account name the price.

Town-parks.

In this town there are not many houses of a very inferior description, and the number is diminishing daily. The rents of the town-parks are paid generally only three out of four years; when the rent is in arrear the landlord is satisfied to relinquish the rent due, on condition that he gets back the peaceable possession.

Rents of the town-parks frequently lost.

The town-parks are used for the purpose of grazing a milch cow; some till a small portion. He considers that 20 per cent. is too great a difference between the gross and net value.

A man taking a house would pay more as a yearly tenant than if he took a lease; he has himself made abatements for the purposes of inducing solvent tenants to take leases.

MR. M'CANN, Rural Valuator of the Union, *examined.*

Mr. M'Cann, Rural Valuator.

Was appointed on September 23, 1839. He contracted to value the Union within a year. It contains 104,375 acres. This was the first Union he was employed to value. Since then his services have been engaged in valuing Carrickmaross, Ardee, and Larne. He has completed the three first. They have not, however, passed the Board. He never was employed as a valuator before he commenced valuing the Dundalk Union. He is a farmer, and has considerable experience in the value of land. His capabilities were well known to the Board; he was a member of the Board, and resigned, as he found the Board disposed to appoint him as valuator. There were many applicants, and he was chosen unanimously. Immediately after his appointment he commenced valuing the Union. When he completed the first four electoral divisions he submitted the valuation of them to the Board, and it was looked over, and no objections were made to it.

Appointment of valuator. His qualifications.

APPENDIX.

Dundalk.

When he valued any division, he fixed on a place where he read his valuation to the farmers occupying the ground valued. Those meetings were numerously attended. The Guardians approved of this mode of giving his valuation publicity, He listened to any objections any person wished to make, and where he thought he could have been mistaken in the value he placed upon the tenement, he reviewed it, and altered the value, if he thought it necessary. During all those proceeedings the valuation seemed satisfactory. When he gave notice to the Board that the valuation was complete, they formed a committee for the purpose of revising it. The committee held several meetings. Very few objections were made by them to the valuation until he came to the electoral division of Dundalk. There an objection was made to the value he placed on town-parks. He valued them on an average at 3*l.* 10s. per annum. Lord Roden's agent objected to this valuation, as being too low, stating that a low valuation would throw all the burden of the poor-rates on the landlord. Town-parks generally fetch 7*l.* per Irish acre.

Submitted the valuation of each division to the rate-payers.
Meetings of rate-payers.
Valuation Committee appointed.

Lord Roden's agent objected to the valuation of the town parks.

He considered that the town-parks were not intrinsically worth more than the value he placed on them; and that the high rents which were paid was owing to persons being satisfied to make any sacrifice for their convenience.

He applied to Mr. Gulson, then Assistant-Commissioner, for information.

He directed him to take into consideration how much the property was increased in value by its neighbourhood to the town. Mr. Stratton, Lord Roden's agent, stated that the town-parks would sell to a purchaser at the rate of 6*l.* or 7*l.* per acre. Mr. M'Cann altered his valuation of the town-parks; increased it about 80 per cent.

Valuation of town-parks altered.

There were no other objections of any moment made to his valuation. Any objection that can be made he is ready to listen to; and if he finds it well founded, he will alter his valuation accordingly. But he thinks, from the pains he took in making the valuation, few alterations are necessary. The objections were generally, if not all, made by landlords, who complained that he valued the Union too low.

Landlords considered the valuation low.

Mode of estimating the value of land.

In valuing the Union, he judged from the appearance of the soil and situation of the property, what a solvent tenant could pay, reserving to himself a fair remuneration. The occupiers of land in this Union are willing to pay rents which will not allow them reasonable remuneration.

He considered that a man could not live respectably, holding less than from 10 to 15 acres Irish. This he would be able, with the assistance of his family, to cultivate advantageously. He placed such a value on a farm of that extent as would allow the occupant to live as a person in his situation should live.

Reasons for not testing his valuations by the rent.

Farmers in this part of the country holding from 10 to 15 acres of ground cannot afford themselves better food than potatoes and salt for half the year. Some have a little milk and meal during the summer. It would be impossible that any valuator would adopt a scale of valuation which would oblige the occupiers to live in this manner.

Mode of estimating value.

He thinks that occupiers of from 10 to 15 acres should be able to kill a pig or two for their own use in the year, and also be supplied with milk and other necessaries.

On those considerations his valuation of the Union is founded.

Having in this way tested the valuation of one portion of ground, his experience and judgment enabled him to rate all the others proportionably.

Size of farms.

The electoral division of Castletown principally belongs to eight different persons.

Rent.
Quality of ground.

The land there is let in farms of 15 to 30 acres; the land is good and is let high—much too high. The rent varies between 2*l.* 2*s.* to 2*l.* 10*s.* per acre. There is very little grazing land, and no bullock land, principally sheep-walks. This land would not fatten 2½ sheep to the acre. Wheat is now rarely sown in this part of the country.

Value.

The ground in this division is valued at from 1*l.* 8*s.* to 1*l.* 10*s.* The large farms are generally held under old leases. In those cases this valuation is above the rent.

Higher rents would be given for small farms than large ones.

The rents increase proportionably as the tenements decrease.

Directed to use Mr. Griffith's valuation as a basis.
Mode of using it.

The value he placed upon land was not at all influenced by the manner it was held. He rates a larger farm as high as ground of equal quality in the same locality though much subdivided. When he undertook the duties of valuing the Union the Guardians directed him to use Mr. Griffith's valuation as a basis for his. He then stated that his opinion of ground differed in many instances from Mr. Griffith's, and that he would only use it as a guide to help him in forming an opinion, if they wished to have the benefit of his evidence on appeals. The Guardians seemed satisfied with this explanation.

Griffith's valuation uniform.

Mr. Griffith's valuation upon the whole is uniform, but there are, however, some inaccuracies. He is aware of two townlands, where land worth, in the estimation of people in the neighbourhood, 1*l.* more per acre than the other, is valued 10*s.* less.

Rathcor.

In the valuation of bogs Mr. Griffith's valuation is very erroneous. Rathcor principally belongs to six persons. There are very few large farms in this division. The land is let in general high; the arable part is generally let at 2*l.* 5*s.* per Irish acre. The cultivated portion of the mountain is let at 1*l.* 5*s.* The heathy tracts at 8*s.* to 10*s.* per acre. The people who occupy this sort of ground are principally jobbers, and make their rent and livelihood in this way. They could not pay their rent out of the produce of the ground. Few in this division hold under leases. Does not consider that any solvent man would take a lease of ground at the rents paid in this Union.

Mode of husbandry.

With very few exceptions, the highest bidder in this Union will be the accepted tenant. The tenant endeavours to take as much as he can out of the ground; when it is exhausted he gives it back to the landlord.

Jenkinstown.

Jenkinstown is principally mountain. The cultivated parts are let for about 1*l.* 7*s.*, this

is valued by him at 7*s*. 6*d*. The heathy parts are let in tracts of about 60 acres at a rent of about 25*l*. This tract would be rated by him at 7*l*. 10*s*. Considers that a man holding 20 acres of the arable and 20 acres of the pasturage, at the rent at which he values the land, would be able to live as he considers the lower order should live, and as he before described.

Many of the persons occupying these mountain districts leave their homes when they sow the crop. Those able to work go to England, the mother and children beg about the country. When the crop is fit to be cut they return, and live on the produce until the following spring. The money they earn in England pays the rent. No valuation could be based upon rents paid in this manner.

Upper Creggan is divided among many landlords. Few of the tenants have leases. There is no mountain in this division, but the soil is poor. The farms are small, generally 10 or 12 acres; many so low as 2. It is generally rented at 35*s*. per acre. The people are very poor, they make their rent and livelihood by jobbing; they consider the land merely as a home and not as the means of earning a livelihood. The houses are of the very worst description, and no value would be placed upon them. Upper Creggan.

There are many proprietors in Darver. The land is the best in the Union. The farms are generally large, and held under old leases. The valuation is higher than the rents paid. The better class of lands is valued at 2*l*. 2*s*. The inferior land is occupied by small farmers at rents from 2*l*. 10*s*. to 3*l*. The land is valued about 1*l*. 12*s*. Darver. Valuation higher than the rents.

Barronstown.—There are many landlords in this division; the farms are generally small, from two to ten acres; the rent is very high, about 2*l*. 2*s*.; this land is valued about 30*s*. A great part of the division is held by persons holding under old leases, who relet at very high rents. Some leases have lately expired, and the property came into the hands of the Earl of Ludlow, who let to the occupants at 30*s*., before they had paid from 45*s*. to 50*s*. This land is valued about 30*s*. Barronstown. Value.

In Inniskeen there are many landlords; the lands are very poor, and let in small farms; the rents are high, from 35*s*. to 40*s*.; it is valued about 25*s*. The occupiers are principally jobbers in cattle, and live on the gains of this occupation. Inniskeen. Quality of soils and extent of farms. Rent. Value.

The fee of Louth Electoral Division is much divided; it is also let in small farms, at rents from 3*l*. to 2*l*. 15*s*. The land is good, but the rents are very high; it is valued at 2*l*. 2*s*. The rent is partly paid in work. Louth. Rent. Value,

Dromollagh is a mountain district; it is let at from 2*l*. to 2*l*. 10*s*. per acre. The inhabitants make their rent by fishing; the ground is cultivated with the greatest difficulty, and the return is very poor. He considers the people would be much better off if they held no ground, and purchased from their earnings as fishermen all their requisites. Dromollagh. Quality of soil. Rent.

In Haggardstown, Drommiskin, and Castlering there are some large proprietors and many small ones; the ground is generally good, the rents high, generally 45*s*. He has valued the ground at 38*s*. The farms here are large, and therefore let proportionally lower than in other places. Few register, except those holding under old leases. Haggarstown, Drommiskin, Castlering.

Few persons in this Union take a lease for any other purpose than to be out of the power of the landlord, in case the year turns out favourably. If there is a bad year, the landlord must either give an abatement or receive no rent.

In Ravensdale the ground is mountainous, and is let to dealers in cattle at very high rents, good and bad, about 25*s*. The average value he placed upon it is 17*s*. per acre. Ravensdale.

There is some good land in Carlingford; the best lets at 50*s*., generally the good ground lets for 45*s*.; it is valued about 37*s*. to 38*s*. It is principally held by small farmers, under middle-men, and owners in fee. Carlingford.

They all require as high rents as can be got. Some persons who have become owners in fee of commons, register as 10*l*. freeholders.

The land in Lower Creggan, Ballymascanlan, Killanan, is poor, and belongs to several persons; it is let to small farmers, at from 30*s*. to 35*s*.; it is valued from 20*s*. to 25*s*. Creggan, Ballymascanlan, Killanan.

Although his valuation is low compared with the rents, Mr. Griffith's is still lower, about one-third.

He attended several meetings of the Committee; it was an open Committee; any member of the Board might take part in the proceedings. When the valuation was read at one meeting, one part of the valuation was considered too high, another too low. At the next meeting other Guardians might attend, and the Committee would then decide that the valuation was fair. Mode of proceeding with the valuation adopted by the Committee.

No objection was ever made to the valuation of ten divisions. In eight others objections were made to the value of twenty townlands. Some were thought to be valued too high, some too low. Even some of these objections were deemed by other Committees to be groundless.

Lord Roden's agent now complains that the valuation is too high, and that Lord Roden's share of the rate, now that the ground is valued near the rent, will be as great as when the value was low.

The objections to a low valuation were chiefly made by landlords, who consider that such a valuation would place the burden of the rate upon them. Objections to a low valuation were made by landlords.

He went upon every tenement and brought Mr. Griffith's valuation with him; he used it to assist his judgment, but in many instances differed from it. He placed, in every instance, that value which he thought a solvent tenant would pay, and continue to pay, for the ground. He considers that the generality of occupiers in this Union are in a state of bankruptcy. He considers, that he could value ground at a rack-rent, but he considers the occupiers would never be satisfied with such a valuation, even though it were equable. Visited each tenement. Standard of value.

In valuing land with a house he considered how much the value of the land was increased by having a house on it. He valued gentlemen's seats and demesnes at what a farmer Mode of valuing country houses.

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would give for them, and this he did by Mr. Gulson's directions, who told him never to take into consideration what the house cost. Gentlemen's houses he valued from 20*l.* to 30*l.*, that is, the house increased the value of the adjoining land so much. Plantations he valued according to the soil they stood on.

Gentlemen's residences. Plantations. Town of Carlingford.

Carlingford is the only town he had to value; the houses there are small; he valued them from 15*l.* to 18*l.* The lands about the town are valued higher than the lands of the same quality at a greater distance. There are few bathing lodges; they are very insignificant.

Mr. Connich, Clerk of Union.

Mr. CONNICH, Clerk of the Union, *examined.*

Was appointed in August, 1839. Shortly after the Committee were selected from the Board. It consisted of 15 members, but the guardians generally attended and took part in the discussion. The valuator submitted his valuation to the Committee, when he had the valuation of the Union complete.

Proceedings of Valuation Committee.

The Committee suggested many alterations in the valuation. He is not aware when the valuator adopted those suggestions. The objections were generally made to the unequal valuation of the lands.

The Chairman of the Committee read from the field-books the valuation made by the valuator. Another member of the Committee compared the valuation with Mr. Griffith's valuation, and, if the valuations differed, the valuator was requested to reconsider his valuation. He does not recollect the nature of the discussion on those occasions.

Mr. Griffith's valuation was considered uniform, that is, ascertained with accuracy the relative qualities of land. Does not recollect whether Mr. Griffith's valuation was considered a low valuation or not.

Does not recollect that it was ever considered by the Board whether a high scale of valuation would affect the proportion of rate between landlord and tenant.

Franchise not taken into account.

When the value of any tenement was under discussion, no difference of opinion seemed to exist between the members of the Committee. It was never considered by the Board that the value placed on lands for the purpose of the Poor Law would in any manner affect the franchise.

Different valuators were appointed for the town and rural districts. There had been a valuation of the town for corporate purposes, and this valuation is much higher than the Poor Law valuation.

Mr. Barrett, elected Guardian.

Mr. BARRETT, elected Guardian for the North Ward of Dundalk, *examined.*

Was one of the persons appointed on the Committee of Valuation of the rural districts of the Union. The Committee was not formed until the valuation was completed by the valuator.

Immediately after the formation of the Committee weekly meetings were held for the purpose of investigating the valuation.

The valuation of one electoral division was considered at each meeting.

Proceedings of Valuation Committee.

The Committee, at their first meeting, disapproved of the valuation of the division which was under their consideration.

The Committee considered it an unequal valuation, as some houses were valued too high and others too low.

Mr. Barrett was present at a meeting of the Board, when the valuator received instructions to take Mr. Griffith's valuation as the basis on which he should proceed in making his valuation for the purposes of the Poor Law. The valuator agreed to follow those instructions. However, when his valuation was compared by the Committee with that of Mr. Griffith's, it was found that some farms were valued by their valuator 60 per cent. higher than under Mr. Griffith's valuation. And other farms were valued 25 per cent. lower than in Mr. Griffith's valuation. The Committee never observed that the discrepancy between the valuations was confined to the valuation of certain description of ground. In some cases the valuation of prime land made by the Poor Law valuator was 60 per cent. over Mr. Griffith's valuation. In other cases similar descriptions of ground were valued by their valuator 25 per cent. lower than in Mr. Griffith's valuation. Similar discrepancies existed between the valuations when they related to bad land—in fact, land of every quality.

Discrepancy between Poor Law Valuation and Griffith's.

The Committee frequently called on the valuator to assign reasons for his great deviation from Mr. Griffith's valuation. He was unable to satisfy the Committee of the correctness of his valuation; and expressed himself willing to make any alterations that the Committee would suggest. The Committee accordingly made many alterations in the valuation of some divisions, but at length came to the conclusion that, as the valuation was so incorrect, it would be easier and better to throw it aside, and adopt some other measures for valuing the Union, than attempt to correct the valuation made by their valuator. On the 29th of March, 1841, the Committee made their report to the Board, disapproving of the valuation.

Committee disapproved of Valuation. Valuation altogether rejected by Board.

The valuation was then discussed, and the Board have unanimously resolved to throw it aside. Mr. Griffith's valuation has been critically examined, and it is found to be uniform.

Very valuable turf-bogs, however, he values much too low; they bring in this country higher rents than any other sort of land. 8*l.* per acre is frequently paid for the ground covered with the turf cut from neighbouring turf-banks; with this exception Mr. Griffith's valuation is approved of, and the Board purpose to increase it by 15 or 25 per cent., and this valuation so increased, will be the valuation of the Union for the purposes of the Poor Law. This valuation will be what a good and solvent tenant would pay for land. It is much below rack-rents.

Board mean to adopt Griffith's valuation with increase.

It it also lower than the rents usually obtained for town parks. It would pretty well agree with the rents obtained from tenants in the country.

At the next meeting of the Board, which will be held on Monday, the 12th of April next, the exact per centage will be fixed on; and when the books are made out according to this scale they will remain open for inspection.

In valuing the Union the rents paid are not at all considered. So that, although small farms let higher than large ones, this will not affect the contemplated valuation. Each farm will be valued according to the nature of the soil, and its locality, without reference to the manner it is let.

"Rack-Rent," meaning of.

He considers that a man, with occasional assistance in harvest, could, with the aid of his family and a servant-man, cultivate about 20 acres. If the produce of a farm were divided into three parts, one of those parts would be a rack-rent.

The valuation the Board intend to make will be about eight or ten per cent. less than a third of the produce.

The occupiers of small farms make out their rent by working for hire, and by jobbing in cattle.

The produce of the land would hardly support their family. A great portion of the Union is held by persons holding from one acre to ten.

Town-parks.

In the neighbourhood of the town of Dundalk, town-parks let at 5*l.* per acre; there is no other town in the Union.

There are a few villages along the sea-coast, where persons resort in summer for the purpose of bathing. The lodges are of various descriptions. The best description of house contains two parlours and three or four bedrooms, with a kitchen, stable, &c. A house of this description would let for from 3*l.* to 4*l.* per month; and this rent is only obtained for about three or four months in summer. No houses are built lately for the purpose of accommodating bathers.

Town valuation approved of.

The valuation of the town of Dundalk has been approved of by the Board, and he considers it to be up to the letting value: it has not as yet, however, been open to inspection.

The land in the immediate vicinity of the town is very much subdivided. This was formerly done for the purpose of making 40*s.* voters.

His idea of a fair standard of value.

Thinks that no valuation would be a fair or satisfactory one, unless it allows an industrious man who holds from 10 to 20 acres to retain from the produce of his farm as much above his rent as would enable him to live comfortably, eat meat three times a-week, and lay by something as a provision for his younger children. This is the sort of valuation the Board wish to make of the lands of this Union. When one farm is considered in this way, it will be easy to set a proportionable value on all the rest of the land in the Union.

The standard which should be adopted in valuing the lands in the Union was never considered with reference to the effect it might have at the registry.

A valuation of the town of Dundalk has been made for corporate purposes. According to this valuation the right of voting for Commissioners is ascertained.

The Board never considered that their valuation would in any manner affect any class of voters.

Comparison of Griffith's with Poor Law Valuation.

POOR LAW VALUATION compared with Mr. GRIFFITH'S in the Electoral Division of BARRONSTOWN.

Townlands.	Contents as in Field Book.			Poor Law Valuation.			Contents as in Griffith's Valuation.			Griffith's Valuation.		
	A.	R.	P.	£.	s.	d.	A.	R	P.	£.	s.	d.
Lacknagrea	84	3	36¼	97	14	3¼	83	2	38	50	8	0
Magheera	259	1	37	216	10	4	259	1	37	97	5	1
Carrickalusk	62	1	26	71	15	3	61	2	26	43	15	10
Cunnycar	131	3	3	151	10	4¾	133	0	28	100	10	4
Derryphilone	165	1	0	154	17	2	159	1	14	105	6	10
Glebe	16	0	32	14	19	11	16	0	11	12	10	11
Glebebog	3	0	39½	1	18	11	2	3	17	0	0	1
Milltown	73	1	10	83	5	11¾	59	3	25	49	12	5
Plaster	225	1	23	169	0	8¼	225	0	23	136	1	7
Barronstown	531	1	6	548	13	9	513	1	8	427	8	2
Carrickihoher	246	1	15	279	15	9½	246	1	15	149	0	3
Carricklanghan	181	0	6	136	1	4¾	166	3	10	84	0	9
Tallynaskeagh or Thornfield	179	2	11	161	12	10½	179	2	1	94	2	7
Gorteen	263	1	0	238	15	8	263	1	0	176	5	2
Drumsinnot	96	2	10	86	19	9½	96	0	20	70	1	8
Eaenagrena	163	0	9	146	18	2½	163	0	29	96	16	0
Killaconner	107	3	24	107	0	1¾	107	3	24	64	6	2
Toross	139	3	7	124	0	2¾	139	3	7	85	0	9
Philipstown	404	0	11	686	6	6	405	0	31	372	12	9
Deerpark	79	3	21	99	17	0	79	3	21	75	10	2
Rathmore	319	3	35	360	12	1½	319	3	35	480	6	11
Carrickustuck	229	2	28	252	12	10¾	229	2	28	193	17	2
Total	3,964	1	30	4,090	19	5½	3,912	1	8	2,964	19	7

VALUATION of £10 BOROUGH ELECTORS (registered 1833 to 1840,) so far as ascertained.

BOROUGH of DUNDALK. DUNDALK UNION.

Electoral Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Net Annual Value as in Rate-Book. £.	s.	d.	Observations.
DUNDALK.	Adair, Patrick	April, 1838	House and yard	Wellington-place	6	0	0	
	Balmer, Richard	April, 1833	Ditto	Clanbrassil-street	36	0	0	
	Brinker, E. C. G.	April, 1834	Ditto	Roden-place	40	0	0	
	Boyle, Thomas	,,	Ditto	Park-street	42	0	0	
	Brown, Hugh	January, 1835	Ditto	Barrack-street	6	0	0	
	Blyth, Charles	October, 1835	Ditto	Wellington-place	11	0	0	
	Brown, Thomas	April, 1836	Ditto	Clanbrassil-street	12	0	0	
	Boyle, Patrick	October, 1836	Ditto	Ditto	13	0	0	
	Bess, Robert	,,	Ditto	Castletown-lane	3	0	0	
	Bucknane, William	January, 1837	Ditto	Chapel-lane	10	0	0	
	Byrne, Patrick	,,	Ditto	Park-street	15	0	0	
	Bergin, Thomas	April, 1837	Ditto	Clanbrassil-street	36	0	0	
	Byrne Thomas	June, 1838	Ditto	Church-street	14	0	0	
	Boyle, Patrick	January, 1839	Ditto	Ditto	8	0	0	
	Bell. Richard	April, 1839	Ditto	Wellington-place	12	0	0	
	Boyle, Daniel	,,	Ditto	Ditto	12	0	0	
	Byrne, Peter	October, 1839	Ditto	Clanbrassil-street	18	0	0	
	Brown, William	,,	Ditto	Church-street	15	0	0	
	Byrne, Peter	,,	Ditto	Clanbrassil-street	18	0	0	
	Brady, Hugh	,,	Ditto	Jocelyn-street	8	0	0	
	Byrne, John	,,	Ditto	Quay-street	18	0	0	
	Bellow, Philip	,,	Ditto	Castletown-road	8	0	0	
	Brady, Richard	,,	Ditto	Bridge-street	12	0	0	
	Byrne, Thomas	,,	Ditto	Clanbrassil-street	16	0	0	
	Biggers, Leonard	January, 1840	Ditto	Dublin-road or street	36	0	0	
	Byrne, Thomas	,,	Ditto	Park-st. Rampart-lane	20	0	0	
	Byrne, Patrick	,,	Ditto	Park-street	15	0	0	
	Brough, Granger	,,	School-house and offices.	Chapel-lane	50	0	0	
	Bell, Richard	October, 1840	House	Wellington-place	12	0	0	
	Boyle, Daniel	December, 1840	Ditto	Bridge-street	14	0	0	
	Birch, Foster	,,	Ditto	Chapel-lane	8	0	0	
	Coleman, John	April, 1834	Ditto	Clanbrassil-street	44	0	0	
	Crilly, John	,,	Ditto	Lower Seatown	12	0	0	
	Cahill, Lawrence	October, 1834	Ditto	Park-street	50	0	0	
	Cullins, Hugh	,,	Ditto	Barrack-street	6	0	0	
	Caraher, Michael	April, 1835	Ditto	Park-street	20	0	0	
	Conolly Patrick	,,	Ditto	Clanbrassil-street	30	0	0	
	Crilly, Thomas	,,	Ditto	Hill street. Dublin-street in rate-book.	2	0	0	Told by the clerk of the Union that it is the same street.
	Casy, Patrick	October, 1835	Ditto	Park-street	6	0	0	
	Comerford, Patrick	January, 1836	Ditto	Francis-street	13	0	0	
	Callen, Patrick	April, 1836	Ditto	Bridge-street	12	0	0	
	Cormick, Patrick	,,	Ditto	Dublin-street	16	0	0	
	Collins, Patrick	October, 1836	Ditto	Clanbrassil-street	14	0	0	
	Casey, Patrick	,,	Ditto	Market-street	3	0	0	
	Clarke, Thomas	,,	Ditto	Park-street	8	0	0	
	Callen, Philip	April, 1837	Ditto	Clanbrassil-street	40	0	0	
	Carraher, John	June, 1837	Ditto	Quay-street	20	0	0	
	Coyne, John	October, 1837	Ditto	Roden-place	22	0	0	
	Cahill, William	,,	Ditto	Park-street	24	0	0	
	Crawford, John	,,	Ditto	Francis-street	28	0	0	
	Cassidy, James	,,	Ditto	Barrack-street	7	0	0	
	Coulter, Robert	,,	Ditto	Jocelyn-street	40	0	0	
	Crawly, James	January, 1838	Ditto	Church-lane	8	0	0	
	Coleman, Thomas	April, 1838	Ditto	Park-street	50	0	0	
	Callan, Denis	June, 1838	Ditto	Francis-street	20	0	0	
	Coburn, Michael	,,	Ditto	Bridge-street	16	0	0	
	Carroll, James	,,	Ditto	Anne-street	50	0	0	
	Curran, John	January, 1839	Ditto	Market-street	8	0	0	
	Curran, James	,,	Ditto	Park-street	5	0	0	
	Campbell, Patrick	,,	Ditto	Ditto	10	0	0	
	Campbell, Thomas	June, 1839	Ditto	Barrack-street	5	0	0	
	Cormick, William	October, 1839	Ditto	Francis-street	12	0	0	
	Conly, John	,,	Ditto	Church-street	12	0	0	
	Carroll, Patrick James	,,	Ditto	Ditto	20	0	0	
	Cullen, Peter	,,	Ditto	Bridge-street	14	0	0	
	Conroy, Michael	,,	Ditto	Park-street	20	0	0	
	Carroll, James	January, 1840	Ditto	Earl-street	46	0	0	
	Coleman, Peter	,,	Ditto	Clanbrassil-street	20	0	0	
	Coleman, John	,,	Ditto	Roden-place	40	0	0	
	Clarke, Peter	,,	Ditto	Anne-street	12	0	0	
	Caldwell, A.	,,	Ditto	Jocelyn-street	22	0	0	
	Crowe, Christopher	,,	Ditto	Francis-street	16	0	0	
	Campbell, William	,,	Ditto	Ditto	12	0	0	
	Carragher, Michael	April, 1840	Ditto	Clanbrassil-street	12	0	0	
	Callan, Michael	June, 1840	Ditto	Bridge-street	8	0	0	
	Callan, Patrick	,,	Ditto	Barrack-street	30	0	0	
	Clarke, Thomas	,,	Ditto	Ditto	4	0	0	
	Covey, William	,,	Ditto	Ditto	12	0	0	
	Daw, Michael	June, 1833	Ditto	Park-street	10	0	0	
	Daw, Bernard	October, 1833	Ditto	Clanbrassil-street	12	0	0	
	Dewhurst, Thomas	April, 1834	Ditto	Mill-street	180	0	0	
	Dobbin, Stephen	October, 1834	Ditto	Bridge-street	3	0	0	
	Deery, Nicholas	,,	Ditto	Chapel-lane	4	0	0	
	Davison, Charles	January, 1836, and October, 1834.	Ditto	Clanbrassil-street	13	0	0	
	Daly, John	October, 1834	Ditto	Bridge-street	14	0	0	
	Duffy, Charles	January, 1835	Ditto	Quay-street	30	0	0	
	Dunningham, James	October, 1835	Ditto	Bridge-street	12	0	0	
	Darcy, Thomas	October, 1836	Ditto	Clanbrassil-street	12	0	0	
	Duffy, Bryan	January, 1836	Ditto	Dublin-street	4	0	0	

Valuation of £10 Borough Electors (registered 1833 to 1840,)—*continued.*

BOROUGH of DUNDALK. DUNDALK UNION.

Electoral Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Net Annual Value as in Rate Book. £.	s.	d.	Observations.
DUNDALK.	Donnery, Michael	January, 1836	House	Park-street	12	0	0	
	Duffy, Owen	April, 1836	Ditto	Church-lane	8	0	0	
	Dullaghan, Patrick	January, 1839		Chapel-lane	8	0	0	
	Daw, Michael	October, 1839	Ditto	Park-street	10	0	0	
	Doneley, Andrew	,,	Ditto	Bridge-street	8	0	0	
	Delany, William	,,	Ditto	Chapel-lane	6	0	0	
	Develin, Owen	,,	Ditto	Church-street	12	0	0	
	Daley, John	January, 1840	Ditto	Bridge-street	14	0	0	
	Daw, Bernard	,,	Ditto	Clanbrassil-street	20	0	0	
	Donnelly, John	April, 1840	Ditto	Linen Hall-street	12	0	0	
	Donnelly, James	June, 1840	Ditto	Bridge-street	48	0	0	
	Denver, Patrick	,,	Ditto	Clanbrassil-street	66	0	0	
	Edmondson, James	April, 1834	Ditto	Earl-street	40	0	0	
	Eyre, William	January, 1840	Ditto	Clanbrassil-street	32	0	0	
	Finegan, Edward	April, 1835		Quay-street	8	0	0	
	Feigham, John	January, 1836		Church-street	11	0	0	
	Flanagan, Edward	March, 1837	Ditto	Barrack-street	7	0	0	
	Flinn, Michael	April, 1838	Ditto	Castletown-road	3	0	0	
	Fenning, Michael	January, 1840	Ditto	Park-street	6	0	0	
	Flanagan, John	,,	Ditto	Barrack-street	4	0	0	
	Ferguson, ——	July, 1840	Ditto	Roden-place	15	0	0	
	Fox, John	January, 1840	Ditto	Barrack-street	7	0	0	
	Gilmer, Archibold	April, 1834	Ditto	Park-street	16	0	0	
	Gogarty, Michael	January, 1835	Ditto	Jocelyn-street	8	0	0	
	Gartland, John	October, 1835	Ditto	Francis-street	36	0	0	
	Gallaher, John	October, 1836, and January, 1838	Ditto	Clanbrassil-street	40	0	0	
	Gartland, P. M'Voy	January, 1837	Ditto	Roden-place	16	0	0	
	Gilmer, James	October, 1837	Ditto	Church-street	24	0	0	
	Gartland, P. M'Voy	April, 1838	Ditto	Ditto	16	0	0	
	Goss, James	January, 1839	Ditto	Ditto	6	0	0	
	Goss, Peter	,,	Ditto	Ditto	6	0	0	
	Garstin, Mathew	June, 1839	Ditto	Earl-street	19	0	0	
	Grant, Peter	October, 1839	Ditto	Park-street	22	0	0	
	Gray, Samuel	January, 1840	Ditto	Bridge-street	13	0	0	
	Gray, Alexander	,,	Ditto	Dublin-street	8	0	0	
	Godby, Robert	,,	Ditto	Earl-street	60	0	0	
	Gray, James	,,	Ditto	Market-square	12	0	0	
	Gillichan, James	,,	Ditto	Roden-place	46	0	0	
	Garston, Patrick	April, 1840	Ditto	Park-street	10	0	0	
	Gilmer, Archibald	January, 1840	Ditto	Earl-street	44	0	0	
	Harvey, Robert	April, 1834	Ditto	Roden-place	40	0	0	
	Hand, Michael	April, 1836	Ditto	Quay-street	8	0	0	
	Harrold, Owen	January, 1839 and October, 1836	Ditto	Clanbrassil-street	28	0	0	
	Hughes, Patrick	April, 1838	Ditto	Barrack-street	3	0	0	
	Henry, John	January, 1838	Ditto	Wellington-place	8	0	0	
	Harvey, Robert	,,	Ditto	Bridge-street	10	0	0	
	Hughes, James	January, 1839	Ditto	Jocelyn-street	8	0	0	
	Hale, Henry	,,	Ditto	Clanbrassil-street	120	0	0	
	Henry, William	June, 1839	Ditto	Wellington-place	17	0	0	
	Hanlon, Patrick	January, 1839	Ditto	Jocelyn-street	24	0	0	
	Hunter, James	October, 1839	Ditto	Bridge-street	8	0	0	
	Hanlon, Charles	,,	Ditto	Jocelyn-street	10	0	0	
	Hart, James	,,	Ditto	Church-street	20	0	0	
	Healy, Edward	January, 1840	Ditto	Park-street	20	0	0	
	Hill, James	,,	Ditto	Bridge-street	8	0	0	
	Hill, John, Sen.	,,	Ditto	Dublin-street	10	0	0	
	Harrison, Joshua	,,	Ditto	Clanbrassil-street	10	0	0	
	Harrison, Edward	,,	Ditto	Ditto	6	0	0	
	Hinchey, Thomas	,,	Ditto	Stony Park	6	0	0	
	Harrison, William	,,	Ditto	Dublin-street	6	0	0	
	Hardgrove, Alexander	,,	Ditto	Barrack-street	8	0	0	
	Hanlon, James	April, 1840	Ditto	Bridge-street	20	0	0	
	Hanratty, Bird	January, 1840	Ditto	Ditto	6	0	0	
	Hart, James	October, 1840	Ditto	Church-street	20	0	0	
	Johnston, Gerald	January, 1839	Ditto	Church-lane	6	0	0	
	Johnston, William	June, 1839	Ditto	Clanbrassil-street	10	0	0	
	Jennings, Patrick	October, 1839	Ditto	Francis-street	90	0	0	
	Johnston, Graham	January, 1840	Ditto	Roden-place	50	0	0	
	Johnston, Graham	July, 1840	Ditto	Ditto	50	0	0	
	Keiran, James	June, 1833 and October, 1839	Ditto	Park-street	21	0	0	
	Kennedy, James	October, 1833	Ditto	Earl-street	30	0	0	
	Kelly, J. Patrick	January, 1839 and December, 1840	Ditto	Nicholas-street	90	0	0	
	Kerr, John	October, 1834	Ditto	Hill-court	1	0	0	
	Kerly, Patrick	January, 1836	Ditto	Barrack-street	3	0	0	
	Kerr, Robert	October, 1836	Ditto	Wellington-place	10	0	0	
	Keiran, Patrick	January, 1838	Ditto	Nicholas-street	7	0	0	
	Kerr, John	April, 1838	Ditto	Mill-street	7	0	0	
	Keiran, Matthew	October, 1839	Ditto	Park-street	18	0	0	
	Keating, Edward	,,	Ditto	Clanbrassil-street	10	0	0	
	Kelledy, Arthur	January, 1840	Ditto	Ditto	12	0	0	
	Kelly, Michael	,,	Ditto	Ditto	20	0	0	
	Keiran, Patrick	,,	Ditto	Carrick-road	8	0	0	
	Knowles, James	,,	Ditto	Barrack-street	34	0	0	
	Kearny, James	April, 1840	Ditto	Church-street	18	0	0	
	Kelly, William	June, 1840	Ditto	Nicholas-street	7	0	0	
	Kerly, Hugh	October, 1840	Ditto	Castletown-road	7	0	0	
	Lepper, George	January, 1839	Ditto	Seatown-place	22	0	0	
	Loyde, Edward	June, 1839	Ditto	Wellington-place	10	0	0	

Valuation of £10 Borough Electors (registered 1833 to 1840)—*continued.*

BOROUGH OF DUNDALK. DUNDALK UNION.

Electoral Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Net Annual Value as in Rate Book. £.	s.	d.	Observations.
Dundalk.	Leet, William	June, 1839	House	Clanbrassil-street	30	0	0	
	Lang, James	October, 1839	Ditto	Linen Hall-street	12	0	0	
	Lawless, Richard	,,	Ditto	Chapel-lane	5	0	0	
	Matthews, James	June, 1838	Ditto	Bridge-street	10	0	0	
	Mann, Thomas	October, 1839	Ditto	Clanbrassil-street	40	0	0	
	Magrath, Redmond	April, 1834	Ditto	Ditto	18	0	0	
	Meeghan, James	,,	Ditto	Park-street	12	0	0	
	Moloney, Rev. A.	,,	Ditto	Jocelyn-street	48	0	0	
	Myers, Robert	,,	Ditto	Barrack-street	30	0	0	
	M'Sheene, James	October, 1834	Ditto	Chapel-lane	10	0	0	
	M'Entagart, Thomas	,,	Ditto	Castletown-road	2	0	0	
	M'Govern, John	,,	Ditto	Park-street	8	0	0	
	M'Cormack, Edward	,,	Ditto	Barrack-street	6	0	0	
	Mullen, James	,,	Ditto	Carrick-road	4	0	0	
	Martin, Patrick	,,	Ditto	Clanbrassil-street	21	0	0	
	M'Allester, John	January, 1835	Ditto	Church-street	10	0	0	
	M'Guire, Terence	April, 1835	Ditto	Barrack-street	9	0	0	
	Malony, Daniel	June, 1835	Ditto	Clanbrassil-street	28	0	0	
	Magrath, Redmond	October, 1835	Ditto	Ditto	18	0	0	
	Murphy, Michael	,,	Ditto	Park-street	20	0	0	
	M'Key, Patrick	,,	Ditto	Bridge-street	8	0	0	
	M'Dermott, W.	January, 1836	Ditto	Dublin-street	4	0	0	
	Murphy, Bard	April, 1836	Ditto	Bridge-street	20	0	0	
	M'Cullagh, Hugh	June, 1836	Ditto	Ditto	10	0	0	
	M'Mahon, Patrick	,,	Ditto	Barrack-street	6	0	0	
	M'Cullen, Charles	October, 1836	Ditto	Ann-street	12	0	0	
	Murphy, Richard	,,	Ditto	Church-street	23	0	0	
	M'Allester, Dudly	,,	Ditto	Chapel-lane	8	0	0	
	Magrath, James	January, 1837	Ditto	Church-street	5	0	0	
	M'Neill, John	April, 1836	Ditto	Mill-street	6	0	0	
	M'Mahon, Peter	June, 1837	Ditto	Park-street	12	0	0	
	M'Shane, Peter	,,	Ditto	Clanbrassil-street	16	0	0	
	Matthews, John	October, 1837	Ditto	Camp-street	8	0	0	
	Murphy, William	October, 1837	Ditto	Clanbrassil-street	36	0	0	
	M'Allester, C.	,,	Ditto	Stony Park	8	0	0	
	M'Allester, Robert	,,	Ditto	Ditto	8	0	0	
	Maxwell, William	,,	Ditto	Barrack-street	22	0	0	
	M'Kinn, Phil.	January, 1838	Ditto	Jocelyn-street	7	0	0	In rate-book M'Kenna, P.
	M'Bride, John	,,	Three houses	M'Bride's Entry, off Church-street.	8	0	0	
	M'Manis, Daniel	June, 1838	House	Dublin-street	10	0	0	
	Meeghan, Thomas	,,	Ditto	Park-street	4	0	0	
	Murphy, Michael	,,	Ditto	Church-lane	3	0	0	
	Murtha, Luke	January, 1839	Ditto	Bridge-street	8	0	0	
	Martin, Michael	,,	Ditto	Park-street	6	0	0	
	M'Gowen, Felix	,,	Ditto	Bridge-street	9	0	0	
	Malone, Owen	,,	Ditto	Stony Park	8	0	0	
	Maxwell, John	,,	Ditto	Bridge-street	8	0	0	
	M'Allester, James	April, 1839	Ditto	Clanbrassil-street	10	0	0	
	M'Keown, James	,,	Ditto	Church-street	22	0	0	
	M'Crane, Bernard	,,	Ditto	Park-street	6	0	0	
	M'Bride, Mat.	,,	Ditto	Jocelyn-street	10	0	0	
	Martin, Matthew	June, 1839	Ditto	Park-street	60	0	0	
	Marmion, Thomas	October, 1839	Ditto	Clanbrassil-street	40	0	0	
	Mackin, P.	,,	Ditto	Ditto	15	0	0	
	M'Mahon, B.	,,	Ditto	Park-street	16	0	0	
	Martin, James	,,	Ditto	Clanbrassil-street	8	0	0	
	Mathews, James	,,	Ditto	Bridge-street	10	0	0	
	M'Carthy, B.	,,	Ditto	Francis-street	24	0	0	
	Mathews, Thomas	,,	Ditto	Clanbrassil-street	16	0	0	
	Matthews, John	,,	Ditto	Jocelyn-street	8	0	0	
	M'Court, H.	,,	Ditto	Mill-street	6	0	0	
	M'Court, A.	,,	Ditto	Market-street	10	0	0	
	Martin, James	,,	Ditto	Dublin-street	1	10	0	This man registers out of these premises.
	M'Cay, James	,,	Ditto	Church-street	10	0	0	
	M'Guinis, O.	,,	Ditto	Park-street	60	0	0	
	Martin, Laurence	,,	Ditto	Quay-street	60	0	0	
	Morgan, P.	,,	Ditto	Church-street	18	0	0	
	Magee, D.	,,	Ditto	Market-street	3	0	0	
	Mullen, A.	January, 1840	Ditto	Clanbrassil-street	24	0	0	
	Murphy, A.	,,	Ditto	Ditto	22	0	0	
	Marly, D.	,,	Ditto	Bridge-street	12	0	0	
	M'Cann, James	,,	Ditto	Park-street	14	0	0	
	M'Kinny, Peter	April, 1840	Ditto	Bridge-street	3	0	0	
	Meehan, James	,,	Ditto	Park-street	12	0	0	
	Marmion, L.	,,	Ditto	Clanbrassil-street	40	0	0	
	M'Kenny, Peter	,,	Ditto	Ditto	3	0	0	
	M'Kenny, Peter	,,	Ditto	Bridge-street	2	0	0	
	M'Cormick, Edward	,,	Ditto	Barrack-street	6	0	0	
	M'Dermott, William	October, 1840	Ditto	Ditto	8	0	0	
	Martin, Nicholas	,,	Ditto	Clanbrassil-street	32	0	0	
	Murphy, William	,,	Ditto	Ditto	36	0	0	
	Murphy, John	December, 1840	Ditto	Chapel-lane	6	0	0	
	Martin, A.	,,	Ditto	Bridge-street	14	0	0	
	Neilly, P.	October, 1834	Ditto	Park-street	6	0	0	
	Neary, James	October, 1839	Ditto	Ditto	18	0	0	
	O'Donold, L.	January, 1836	Ditto	Clanbrassil-street	15	0	0	
	O'Neill, B.	October, 1839	Ditto	Ann-street	12	0	0	
	O'Hare, James	,,	Ditto	Bridge-street	22	0	0	
	O'Maly, Michael	January, 1840	Ditto	Ditto	8	0	0	
	O'Hanlon, Felix	,,	Ditto	Clanbrassil-street	20	0	0	
	O'Hara, John	,,	Ditto	Park-street	10	0	0	

Valuation of £10 Borough Electors (registered 1833 to 1840,)—*concluded.*

BOROUGH of DUNDALK. DUNDALK UNION.

Electoral Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Net Annual Value as in Rate Book. £.	s.	d.	Observations.
DUNDALK.	O'Neill, James	January, 1840	House	Clanbrassil-street	13	0	0	
	O'Hanlon, James	,,	Ditto	Bridge-street	20	0	0	
	Purcell, Tobias John	January, 1833, and January, 1839.	Ditto	Francis-street	35	0	0	
	Parker, James	October, 1834	Ditto	Chapel-lane	3	0	0	
	Purcell, Edward	January, 1835	Ditto	Seatown-place	26	0	0	In rate-book Captain Duffy.
	Patteson, Thomas	October, 1836	Ditto	Clanbrassil-street	24	0	0	
	Parkins, Thomas	October, 1837	Ditto	Stony Park	6	0	0	In clerk of peace's book Perkins.
	Parker, James	,,	Ditto	Chapel-lane	12	0	0	
	Purcell, Joseph	June, 1838	Ditto	Park-street	12	0	0	
	Parks, Samuel	October, 1839	Ditto	Earl-street	44	0	0	In rate-book Doctor.
	Parks, Paul	January, 1840	Ditto	Barrack-street	34	0	0	
	Rogers, W. R.	April, 1833, and January, 1836.	Ditto	Francis-street	38	0	0	
	Ragan, Thomas	January, 1835	Ditto	Clanbrassil-street	36	0	0	
	Robinson, John	January, 1836	Ditto	Barrack-street	32	0	0	
	Robinson, William	June, 1837	Ditto	Stony Park	20	0	0	In rate-book Captain.
	Ryan, William	October, 1837	Ditto	Clanbrassil-street	24	0	0	
	Rafferty, Denis	,,	Ditto	Castletown-road	4	0	0	
	Reed, Edward	,,	Ditto	Park-street	22	0	0	
	Russell, Peter	January, 1838	Ditto	Wellington-place	17	0	0	
	Roddy, Peter	,,	Ditto	Castletown-lane	7	0	0	
	Rorke, William	,,	Ditto	Mill-street	7	0	0	
	Robottom, A.	April, 1839	Ditto	Ditto	40	0	0	
	Robison, William	June, 1840	Ditto	Barrack-street	10	0	0	In rate-book Robinson.
	Rigby, Joshua	October, 1840	Ditto	Dublin-street	8	0	0	
	Smith, Pat.	April, 1840	Ditto	Church street	8	0	0	
	Smith, Pat.	April, 1837	Ditto	Ditto	40	0	0	Traced in Jocelyn-street.
	Stoop, James	January, 1836	Ditto	Castletown-road	4	0	0	Stoke in rate-book.
	Smith, Thomas	April, 1837	Ditto	Clanbrassil-street	28	0	0	
	Smith, Owen	April, 1839		Ann-street	4	0	0	
	Shekleton, Alexander	January, 1840	House	Clanbrassil-street	200	0	0	
	Shekleton, George	,,	Ditto	Ditto	36	0	0	
	Stratton, John	April, 1840	Ditto	Ditto	60	0	0	
	Taafe, Pat.	October, 1835	Ditto	Barrack-street	20	0	0	
	Tallon, John	January, 1837	Ditto	Clanbrassil-street	80	0	0	Brother to Laurence; both premises are rated here.
	Townly John	January, 1838	Ditto	Roden-place	50	0	0	
	Taafe, Pat.	January, 1840	Ditto	Dublin-street	8	0	0	
	Thackeray, Elias	,,	Ditto	Nicholas-street	45	0	0	
	Townly, Edward	,,	Ditto	Clanbrassil-street	36	0	0	
	Tallon, James	,,	Ditto	Seatown-place	28	0	0	
	Ure, John	,,	Ditto	Roden-place	25	0	0	
	Upton, Arthur	,,	Ditto	Seatown-place	64	0	0	
	Winn, Pat.	June, 1833, and October, 1839.	Owner of property	Dublin-street	47	0	0	
	Woods, William	October, 1835	House	Bridge-street	14	0	0	
	Ward, Pat.	January, 1836	Ditto	Park-street	5	0	0	
	White, James	October, 1836	Ditto	Clanbrassil-street	38	0	0	
	Woods, John	January, 1839	Ditto	Park-street	10	0	0	
	Wilson, John	October, 1837	Ditto	Barrack-street	7	0	0	
	White, Joshua	January, 1838	Ditto	Church-street	10	0	0	
	Woods, William	,,	Ditto	Mill-street	7	0	0	
	Woods, Moore	,,	Ditto	Ditto	7	0	0	
	Walker, Samuel	January, 1839	Ditto	Jocelyn-street	22	0	0	In rate-book Dr.
	Woods, Thomas	June, 1840	Ditto	Barrack-street	7	0	0	

COMPARISON of VALUATION for POOR-RATE, with VALUATION for PAVING and LIGHTING, of £10 BOROUGH ELECTORS.

BOROUGH of DUNDALK. DUNDALK UNION.

nes of £10 Electors.	Date of Registry	Poor Law Valuation. £.	Valuation, Paving and Lighting.* £.	Observations.	Names of £10 Electors.	Date of Registry	Poor Law Valuation. £.	Valuation, Paving and Lighting. £.	Observations.
E-STREET :—				* *As found in the Assessment Book, published in the year* 1838.	BRIDGE-STREET :—				
Neill, Bernard	1839	12	10*		M'Gowen, Felix	1839	9	12	M'Gough in assessment-book.
arke, Peter	1840	12	18		Murtha, Luke	,,	8	14	
'Cullen, Charles	1836	12	13	M'Callan in assessment-book.	O'Maly, Michael	1840	8	10	
RACK-STREET :—					Hanlon, James	,,	20	30	
ughes, Patrick	1838	3	5	Christian name not given in assessment-book.	Marley, Daniel	,,	12	20	
					Matthews, James	1838	10	14	
nowles, James	1840	34	50	Another James Knowles in same street, rated at £80 in assessment-book.	Cullen, Peter	1839	14	20	Callen in assessment-book.
rks, Paul	,,	34	46		Coburn, Michael	1838	16	30	
'Cormack, Edward	1834	6	12		Dobbin, Stephen	1834	3	10	
x, John	1840	7	12		M'Cullagh, Hugh	1836	10	10	
arke, Thomas	,,	4	6		Callen, Michael	1840	8	10	Another Michael Callen in this street, in assessment-book rated at £22.
anagan, John	,,	4	10						
ilson, John	1837	7	10	"Mr." in assessment-book.					
ssidy, James	,,	7	10	Christian name not given in assessment-book.	M'Kenny, Peter	,,	3	5	
yers, Robert	1834	30	30		Doneley, Andrew	1839	8	16	Donelly in assessment-book.
ovey, William	1840	12	12		Harvey, Robert	1838	10	15	
erly, Patrick	1836	3	12		Gray, Samuel	1840	13	21	
rown, Hugh	1835	6	10		M'Key, Patrick	1835	8	10	
'Mahon, Patrick	1836	6	10		Callen, Patrick	1836	12	15	Another Patrick Callen in this street, in assessment-book rated at £40.
anagan, Edward	1837	7	11	Christian name not given in assessment-book.	Daly, John	1834	14	20	
					O'Hanlon, James	1840	20	30	

Comparison of Valuations for Poor-Rate, and for Paving and Lighting—*concluded.*

BOROUGH of DUNDALK. DUNDALK UNION.

Names of £10 Electors.	Date of Registry	Poor Law Valuation.	Valuation, Paving and Lighting.	Observations.
		£.	£.	
BRIDGE-ST. *continued*:				
Hill, James	1840	8	15	
Dunningham, James	1835	12	15	Dullaghan in assessment-book.
Murphy, Bernard	1836	20	19	
CASTLETOWN-LANE:—				
Roddy, Peter	1838	7	10	
CHAPEL-LANE:—				
Lawless, Richard	1839	5	10	
Deery, Nicholas	1834	4	12	
Delany, William	1839	6	10	
Murphy, John	1840	6	6	Christian name not given in assessment-book.
M'Allister, Dudly	1836	8	12	
Brough, Granger	1840	50	70	
M'Sheene, James	1834	10	10	
Bucknane, William	1837	10	13	Buchannon in assessment-book.
Dullaghan, Patrick	1839	8	13	
CHURCH-STREET:—				
Smith, Patrick	1840	8	10	
Conly, John	1839	12	20	Conolly in assessment-book.
Develin, Owen	,,	12	16	
M'Cay, James	,,	10	15	
Morgan, Peter	,,	18	22	
Feigham, John	1836	11	16	Feehan in assessment-book.
Murphy, Richard	,,	23	30	
Carroll, Patrick Jas.	1839	20	35	
CHURCH-LANE:—				
Crawly, James	1838	8	7	
CLANBRASSIL-STREET:—				
Coleman, Peter	1840	20	25	
Coleman, John	1834	44	50	
Townly, Edward	1840	36	50	
O'Hanlon, Felix	,,	20	22	
M'Shane, Peter	1837	16	20	
Kelledy, Arthur	1840	12	12	Rated at £13 in assessment-book for another tenement in this street.
Daw, Bernard	,,	20	25	
Hale, Henry	1839	120	150	William in assessment-book.
Harold, Owen	,,	28	15	
Callen, Philip	1837	40	50	
Bergin, Thomas	,,	36	48	
Davison, Charles	1836	13	14	
Shekleton, George	1840	36	55	There is another George Shekleton in this street in assessment-book rated at £10.
Darcy, Thomas	1836	12	12	
Patteson, Thomas	,,	24	30	
O'Neill, James	1840	13	20	
Malony, Daniel	1835	28	35	
White, James	1836	38	34	
Murphy, Arthur	1840	22	28	
Byrne, Thomas	1839	16	20	
Mathews, Thomas	1839	16	20	
Magrath, Redmond	1834	18	25	
Ryan, William	1837	24	35	
Murphy, William	,,	36	50	
Martin, Patrick	1834	21	30	
Smith, Thomas	1837	28	40	Lawrence in assessment-book; *vide* observation in list of electors.
Tallon, John	,,	80	100	
Mullen, Arthur	1840	24	35	
Carragher, Michael	,,	12	18	
Harrison, Edward	,,	6	13	Harris in assessment-book.
Harrison, Joshua	,,	10	12	Ditto.
Denver, Patrick	,,	66	40	
O'Donald, Luke	1836	15	12	O'Donnell in assessment-book.
Collins, Patrick	,,	14	20	
Connolly, Patrick	1835	30	36	
Ragan, Thomas	,,	36	40	
Marmion, Lawrence	1840	40	50	
Shekleton, Alexander	,,	200	200	
Balmer, Richard	1833	36	42	
DUBLIN-STREET:—				
Gray, Alexander	1840	8	10	
Cormick, Patrick	1836	16	26	
Taafe, Patrick	1840	8	12	
Duffy, Bryan	1836	4	8	Bernard in assessmt.-book.
Hill, John, sen.	1840	10	12	"Mr." in assessment-book.
EARL-STREET:—				
Godby, Robert	,,	60	60	
Parks, Samuel	1839	44	52	James in assessment-book.
Edmondson, James	1834	40	40	Joseph in assessment-book.
Kennedy, James	1833	30	40	
Carroll, James	1840	46	70	
FRANCIS-STREET:—				
M'Carthy, Bryan	1839	24	30	M'Cartney in assessment-book.
Callan, Denis	1838	20	16	
Jennings, Patrick	1839	90	100	
Comerford, Patrick	1836	13	16	
Campbell, William	1840	12	16	
Crowe, Christopher	,,	16	45	
Purcell, Tobias John	1839	35	42	John in assessment-book.
Gartland, John	1835	36	44	Doctor in assessment-book.
Rogers, Will. Robert	1836	38	50	
Crawford, John	1837	28	35	
Cormick, William	1839	12	20	

Names of £10 Electors.	Date of Registry	Poor Law Valuation.	Valuation, Paving and Lighting.	Observations.
		£.	£.	
JOCELYN-STREET:—				
Moloney, Rev. A.	1834	48	60	
Hanlon, Charles	1839	10	13	
Matthews, John	,,	8	10	
Brady, Hugh	,,	8	12	
Gogarty, Michael	1835	8	14	
Walker, Samuel	1839	22	30	Surgeon in assess[illegible] book.
Caldwell, Adam	1840	22	26	
Coulter, Robert	1837	40	50	
LINEN-HALL-STREET:—				
Donnelly, John	1840	12	18	The £18. is for two [illegible]ments.
MARKET-SQUARE:—				
Gray, James	,,	12	10	
MARKET-STREET:—				
Casey, Patrick	1836	3	7	
Magee, Denis	1839	3	10	
M'Court, Anthony	,,	10	12	
MILL-STREET:—				
M'Court, Henry	1839	6	10	
M'Neill, John	1836	6	12	
Dewhurst, Thomas	1834	180	180	
Rorke, William	1838	7	5	
Kerr, John	,,	7	5	
Woods, William	,,	7	5	
Woods, Moore	,,	7	5	
NICHOLAS-STREET:—				
Keiran, Patrick	1838	7	10	
Thackeray, Elias	1840	45	65	"The Rev." in a[illegible] ment-book.
Kelly, J. Patrick	,,	90	60	
PARK-STREET:—				
Woods, John	1839	10	10	
Keiran, Matthew	,,	18	22	
Purcell, Joseph	1838	12	18	
Garston, Patrick	1840	10	12	
M'Mahon, Peter	1837	12	17	
Healy, Edward	1840	20	30	
Keiran, James	1839	21	32	
Reed, Edward	1837	22	32	
Grant, Peter	1839	22	30	
Neary, James	,,	18	23	
Cahill, Lawrence	1834	50	30	
Ward, Patrick	1836	5	5	
Casy, Patrick	1835	6	8	
O'Hara, John	1840	10	15	
Byrne, Patrick	,,	15	30	
Daw, Michael	1839	10	12	
M'Crane, Bernard	,,	6	8	
M'Cann, James	1840	14	22	
Curran, James	1839	5	8	Another James Curr[illegible] this street, in a[illegible] ment-book, rated a[illegible]
Fenning, Michael	1840	6	5	Fanning in assess[illegible] book.
Meehan, James	,,	12	18	
Neilly, Patrick	1834	6	10	
M'Ginnis, Owen	1839	60	80	
Martin, Matthew	,,	60	100	
Gilmer, Archibald	1834	16	22	
Caraher, Michael	1835	20	25	
Meeghan, Thomas	1838	4	12	
Boyle, Thomas	1834	42	28	
Coleman, Thomas	1838	50	110	
M'Govern, John	1834	8	10	Another John M'G[illegible] in this street, in a[illegible] ment-book, rated a[illegible]
QUAY-STREET:—				
Martin, Lawrence	1839	60	70	
Finegan, Edward	1835	8	10	
Hand, Michael	1836	8	10	Captain in assessme[illegible]
Byrne, John	1839	18	30	
Carraher, John	1837	20	25	
Duffy, Charles	1835	30	40	
RODEN-PLACE:—				
Coyne, John	1837	22	25	"Rev. Doctor" in a[illegible] ment-book.
Gillichan, James	1840	46	70	
Ure, John	,,	25	30	
Ferguson, Matthew	,,	15	20	Christian name not [illegible] in list of electors.
Gartland, Pet. M'Evoy	1837	16	25	Rated also for anothe[illegible] ment in same str[illegible] £45.
Townly, John	1838	50	65	
Brinker, E. C. G.	1834	40	50	Doctor Brincher in a[illegible] ment-book.
Johnston, Graham	1840	50	65	
Coleman, John	,,	40	80	
SEATOWN:—				
Crilly, John	1834	12	18	
SEATOWN-PLACE:—				
Tallow, James	1840	28	35	
WELLINGTON-PLACE:—				
Bell, Richard	1839	12	20	
Boyle, Daniel	,,	12	20	
Henry, John	1838	8	12	"Mr." i n assessment
Kerr, Robert	1836	10	13	
Blyth, Charles	1835	11	17	
Russel, Peter	1838	17	20	
Adair, Patrick	,,	6	15	"Mr." in assessment

VALUATION of £10 COUNTY ELECTORS (registered 1833 to 1840.)

COUNTY of LOUTH. DUNDALK UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Situation of Property in respect of which Voter registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A.	R.	P.	Net Annual Value as in Rate Book. £.	s.	d.	Observations.
LOUTH.	Byrne, Patrick, sen.	Tully	38	0	18	34	6	0	
	Byrne, Bryan	Bailiffland	2	3	14	3	6	3	
	Byrne, Thomas	Ditto	2	3	38	3	4	4	
	Byrne, Pat., jun.	Tully	50	1	34	47	18	10	
	Callan, Thomas	Drumgonnelly	130	3	9	148	0	1	
	Cassidy, James	Mullacrew	0	1	18	0	8	4	
	Cassidy, Pat., jun.	Ditto	0	1	25	0	9	2	
	Curtis, Michael	Allardstown	45	2	26	61	13	11	
	Clarke, Patrick	Tully	15	1	26	13	17	5	
	Duff, James	Mullacrew	5	3	19	7	0	10	
	Grimes, Owen	Drumleck	50	0	34	62	15	4	
	Gartland, Bernard	Mullacrew	2	1	29	2	13	5	
	Hardy, Nicholas	Kilcrony	29	0	25	30	12	3	
	Hardy, Stephen	Ditto	28	1	15	29	15	2½	
	Holland, Arthur	Killencoole	69	2	16	97	8	9	
	Kelly, Bryan	Mullacrew	0	3	18	1	0	0	
	Kelly, Thomas, sen.	Tully	84	3	14	80	11	11	
	Kelly, Bernard	Mullacrew	2	0	28	2	13	3	
	Lennan, Edward	Ditto	4	0	8	5	3	4	
	Little, Michael	Newtowndoon	48	0	31	60	4	10	
	M'Ginis, Anthony	Newrath	26	2	36	32	1	5	
	Murray, James	Tooms	10	2	5	12	2	0	
	Mathews, Pat., jun.	Ditto	34	3	24	31	8	4	
	Parker, William	Dromiskin	98	1	4	152	6	6	
	Rippingham, Christopher	Louth (parish)	6	0	12	7	17	11	
	Reilly, John	Coolrath	17	1	28	22	6	2	
	Reilly, J.	Louth	16	0	28	19	19	0	
	Smyth, Henry	Channonrock	64	3	11	71	6	0	
	Saunders, James	Cordery and Carlow	51	1	9	64	6	4	
	Watters, Owen	Cortal	69	0	21	72	11	7	
ARDEE.	Gartlan, George	Lannett	59	1	27	59	6	8	This appears to be the only registered £10 elector in the part of the Barony of Ardee within the Union.
UPPER DUNDALK.	Agnew, Patrick	Courtbane	36	1	13	32	0	0	
	Agnew, Patrick	Ditto	16	1	21	13	18	6	
	Byrne, Michael	Rassan	13	3	30	10	3	4	
	Byrne, Owen	Ditto	14	0	31	12	2	4	
	Coleman, Patrick	Gibstown	4	3	10	4	16	3	
	Cunningham, John	Donoughmore	33	2	36	..			Value erroneous.
	Cunningham, Owen	Ditto	10	2	22	11	14	0	
	Callaghan, Edward	Shellagh	11	2	2	6	18	4	
	Callan, Bartholomew	Thornfield	120	1	18½	108	7	7	
	Clarke, Patrick	Shellagh	19	0	5	12	13	9	
	Cunningham, William	Donoughmore	22	2	28	25	10	2	
	Campbell, James	Lisnawilly	19	2	36	19	5	4	
	Campbell, Peter	Ballinfull	36	1	28	36	8	6	
	Duffy, Pat, sen.	Shanmulla	13	0	17	11	18	2	
	Dawson, Walter, James	Dungooley	29	2	10	..			Value not entered.
	Elphin, Jos.	The Merches	5	1	10	15	6	10	
	Finn, Patrick	Shellagh	12	0	3	7	10	3	
	Gorman, Patrick	Donoughmore	11	1	30	12	17	4	
	Hardy, John	Dunmahon	12	2	1	13	19	2	
	Hardy, Thomas	Newtownaffane	13	3	3	15	16	8	
	Hourahan, John	Shellagh	13	0	4	9	2	4	
	Kearny, Patrick	Lisapooka	43	2	22	32	14	6¾	
	Kearny, William	Rathmore	66	2	37	50	0	10	
	Larkin, Bryan	Donoughmore	28	2	8	32	16	7	
	Lennan, Michael	Carrickastuck	19	1	30	21	17	7½	
	M'Shane, Peter	Ballinfull	20	0	4	20	1	6	
	M'Shane, John	Ditto	22	3	17	..			Ditto.
	M'Kevett, Owen	Rassan	13	1	18	11	0	0	
	M'Entegart, James	Philipstown	16 12	0 0	32 24	19 14	9 3	1 5	
	M'Elroy, Patrick	Ballinfull	17	0	28	17	0	6	
	M'Shane, James	Ditto	20	0	36	20	4	7	
	M'Shane, Felix	Ditto	15	1	23	15	4	10	
	M'Shane, Hugh	Ditto	55	0	8	55	1	0	
	M'Ardle, John	Rassan	11	2	6½	8	13	4	
	M'Entegart, Owen	Philipstown	38	3	20	48	11	10	
	M'Cue, Owen	Shellagh	13	3	3	9	3	6	
	Morris, Peter	Rassan	10	2	34	8	11	8	
	M'Ardle, Patrick	Shellagh	1	2	19½	..			Ditto.
	Morgan, Peter	Courtbane	9	2	35	3	8	2	
	Pollock, James	Carrickastuck	73	3	38	81	7	8¼	
	Pollock, William	Ditto	11	1	14	12	9	5	
	Reynolds, Patrick	Slieve	8	2	17	9	9	3	
	Sorahan, Thomas	Dunmahon	34	3	17	34	3	2	
	Sorahan, John, sen.	Cavan	21	0	9	24	14	8	
	Sorahan, Patrick	Dunmahon	15	3	31	18	3	3	
	Walsh, Patrick	Rassan	21	2	15	..			Ditto.
	Brown, George, jun.	Carlingford	13	2	0	13	0	0	
	Brown, Ephraim	Ditto	6	2	22	6	19	0	
	Blake, James	Ditto	2	1	30	1	18	3	
	Boyle, Owen and Thomas	Ditto	4	0	8	3	14	0	
	Carey, William	Plaister	18	1	36	20	5	4	

APPENDIX.

Dundalk.

Valuation of County Electors.

Valuation of £10 County Electors (registered 1833 to 1840,)—*concluded.*

COUNTY OF LOUTH. DUNDALK UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Situation of Property in respect of which Voter registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A.	R.	P.	Net Annual Value as in Rate Book. £.	s.	d.	Observations.
LOWER DUNDALK.	Dolahan, Pat	Coms. of Carlingford	1	0	35	0	11	8	
	Donnelly, Andrew	Castletowncooley	16	0	32	9	2	3	
	Finegan, John	Whitestown	30	3	26	45	1	6	
	Finegan, Patrick	Ditto	15	1	36	21	7	2	
	Finegan, Peter	Ditto	15	3	7	..			Value not entered.
	Feehan, Lawrence	Castlecarra	169	2	1	190	13	7	
	Feran, William	Monksland	21	0	9	24	17	1	
	Finegan, Simon	Templetown	15	1	14	17	3	3	
	Finegan, Bernard	Whitestown	23	0	30	33	14	10	
	Gray, Samuel	Faughart	24	2	0	20	16	6	
	Grills, John	Peetas	23	3	24	28	12	9	
	Grills, William	Ballinamoney	57	3	26	66	12	0	
	Jones, Ambrose	Carlingford	6	0	12	2	15	0	
	Judge, James	Ditto	0	1	21	0	7	0	
	Kearney, John	Whitestown	15	1	24	20	19	2	
	Kearney, James, sen.	Ditto	22 15	1 1	36 24	31 21	18 1	4 8	
	Lucas, Charles	Carlingford	2	0	8	2	3	3	
	Long, James	Coms. Carlingford	1	2	20	0	15	0	
	Murphy, Bernard	Whitestown	15	1	36	20	5	3	
	M'Allister, William	Faughart	58	1	10	51	0	6	
	M'Dowall, Thomas	Ballurgan	8	0	16	7	5	10	
	M'Ardle, Peter	Kilcurry	74	3	6	79	18	4	
	Murphy, Thomas	Whitestown	23	0	30	33	14	10	
	M'Kone, James	Ballagan	25	3	27	33	13	10	
	M'Kone, James	Curryland	0 13	3 2	10 12	0 12	16 9	8 1	
	Murphy, Michael	Whitestown	15	1	36	20	3	4	
	M'Greehan, Andrew	Castletowncooly	40	1	30	25	6	2	
	M'Allister, William	Faughart	58	1	10	51	0	6	
	M'Stave, Michael	Maddoxland	28	1	16	34	17	0	
	M'Dowall, John	Faughart	13	3	20	11	11	3	
	M'Kone, Thomas	Castletowncooly	15	1	23	9	12	4	
	Revels, James	Plaister	23	2	31	21	6	6	
	Roddy, Michael	Aughaboy	48	3	0	55	13	3	
	Savage, Charles	Castletowncooly	47	3	11	11	17	6	
	Suter, William	Templetown	66	1	26	75	5	4	
	Taylor, Robert	Faughart	13	3	20	11	11	3	
	White, James	Galtimsland	11	2	14	12	3	10	

NAAS UNION.

Extracts from Minute-book of Board of Guardians.

Extracts from Minute Book.

April 5, 1839, First Meeting of the Board.

Present 4 ex-officio and 25 elected guardians.

The subject of preparing a rate-book and valuing the rateable property within the Union having been much discussed, it was resolved, That the further consideration of it be postponed till the next meeting of the Board.

April 26, 1839.

Present 6 ex-officio and 25 elected guardians.

Resolved unanimously,—That it be recommended to the commissioners to retain in their own hands the power of appointing valuators to complete the valuation of the rateable property within the Union; and that it is the opinion of this Board that the guardians should have no share in the valuation of the property.

Application to Commissioners to appoint Valuators.

May 9, 1839.

Present 1 ex-officio and 19 elected guardians.

Mr. Dunne was requested by Mr. Earle, the assistant-commissioner, to consider the best method of ascertaining the quantity of land held by each rate-payer in the Union. It was then suggested that a meeting be called by the guardian or guardians in each electoral division, in order the better to ascertain the quantity of land held by each occupier in that division.

Public meetings proposed, to ascertain quantity of land.

June 3, 1839.

Present 1 ex-officio and 15 elected guardians.

Mr. Dunne, elected guardian, read suggestions to facilitate the valuation of the rateable property in the Union. Mr. Phelan also read suggestions relative to the valuation of the property. Mr. Phelan recommended that the Board should procure from the returning officer a return of the quantity of land held by each occupier in the Union, as the same had been furnished to him by the baronial collectors of county cess; a long discussion was then entered into between the guardians as to the best method of ascertaining the quantity of land and rateable property subject to the poor-rate in each holding in the Union.

Resolved,—That the elected guardian or guardians in each electoral division, along with the neighbouring ex-officio guardians, form a committee for the purpose of ascertaining, by calling to their assistance the aid of the landlords and cess-payers as they may deem it necessary to obtain information from them, the number of acres and all other rateable property held by each individual in each electoral division, and that they report to the next Board such progress as they shall have made therein.

Local Committees appointed.

Ordered,—That the clerk do send a list of the townlands in each electoral division to the guardians of such division, with the quantity of land in each townland, as returned by the Ordnance survey.

Lists of townlands sent to Guardians.

July 2, 1839.

Present 2 ex-officio and 22 elected guardians.

Several of the guardians reported progress in the ascertaining the rateable property in their respective electoral divisions, and handed in such returns as they were able to procure of the quantity of land held by each occupier, these returns to be subject to future revision if necessary.

The guardians engaged in ascertaining the acreage of their respective electoral divisions having reported progress, and stated that they found several discrepancies existing between the acreage stated in the Ordnance survey and that returned to them by the landlords.

Resolved,—That in all such cases landlords be apprized that unless the discrepancy be accounted for to the guardians, the estimate of the Ordnance survey will probably be adopted in the valuation and rating of the property.

Ordnance survey.

Resolved,—That the guardians do continue their inquiries respecting the acreage of their several electoral divisions, and that they produce in writing the result of their investigations at the next meeting of the Board.

Notice of motion was given to rescind the resolution of the Board of Guardians of the 26th April, to the effect that the commissioners and not the guardians do appoint the valuators of the rateable property in the Union.

July 23, 1839.

Present 4 ex-officio and 19 elected guardians.

Resolved,—That the resolution of the guardians of the 26th April last, which gave to the commissioners and not to the guardians the power of appointing the valuators of the Union, be rescinded, and that the power of appointing valuators be retained by the guardians, subject to the approval of the Poor Law Commissioners.

Resolution referring appointment of Valuators to the Commissioners rescinded.

Resolved,—That our clerk be instructed to advertise for proposals from persons proposing as candidates for the valuation of rateable property within the Union, such proposals to state the rate by the acre or by the bulk.

Advertisement for Valuators.

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August 20, 1839.

Present 3 ex-officio and 14 elected guardians.

Proposals by Valuators.

Several proposals were read from candidates offering as valuators; one at 5*s.* per 100 plantation acres, and 1*s.* for every house. Another 3*s.* per 100 plantation acres, and 8*d.* per house in towns. A third 1*l.* per 100 plantation acres, and 3*s.* for every house. Another for houses and tenements at 6*d.* within the precincts of the town, farms at 10 guineas per thousand acres, town parks and demesnes at 1½ per cent. on the gross, with a mearsman to show the boundaries, or one guinea per day during the whole of the valuation. Another at 3*s.* per cent. on the gross valuation, and the town at the rate of 6*d.* per house and concerns. The last was from Mr. Edward Vaughan, at 40*s.* per thousand acres, and 4*d.* per house.

Resolved,—That the clerk do write to Mr. E. Vaughan, requesting that he will attend the Board of Guardians at their next meeting, to confer with him on his proposal as valuator.

September 3, 1839.

Present 5 ex-officio and 21 elected guardians.

Two other proposals were read; one of them to value the Union, or any part of it, at the rate of 4*s.* for every 100 acres, and 1*s.* per house.

The second proposal was to value the whole Union for 500*l.*

Valuator appointed.

Mr. E. Vaughan was called in, and conferred with on the terms of his proposal. After a lengthened conference, Mr. Vaughan was requested to withdraw, and it was resolved unanimously that the guardians of this Union do accept Mr. Vaughan's proposal to value the rateable property of the Union at the rate of 2*l.* 2*s.* 6*d.* for every 1000 statute acres, including every description of rateable property within the Union; Mr. Vaughan to be supplied with two copies of the maps of the Ordnance survey of the land comprised within the Union, and the valuation to be completed in nine months from this date.

Nine months allowed for valuation.

September 23, 1839.

Present 4 ex-officio and 12 elected guardians.

Farm-houses not to be valued separately.

Resolved,—That the valuator be directed in the valuation of acreable property to include farm-houses in the valuation of the land, and not to make a separate valuation of such houses distinct from the farms to which they belong.

April 1, 1840.

Present 7 ex-officio and 27 elected guardians.

Ordered,—That the clerk of this Union do write to the Poor Law Commissioners, requesting that they will permit the guardians to appoint such persons as they think fit to collect the poor-rates. The valuator, Mr. Vaughan, was conferred with on the progress of the valuation.

April 29, 1840.

Present 3 ex-officio and 11 elected guardians.

Mr. Vaughan was called in, and conferred with on the nature and progress of the valuation.

He promised to lay before the guardians on or about the 24th June, such progress as he may then have made in the valuation of the rateable property of the Union.

24th June, 1840.

Present 3 ex-officio and 22 elected guardians.

Valuator receives instructions from Poor Law Commissioner.

Mr. Vaughan, the valuator, attended the meeting of the Board, and Mr. Muggeridge explained the duties of the valuator, and the process to be gone through in preparing and revising the valuation of the rateable property of the Union.

The Board conferred generally with the valuator on the progress and order of the method of making the valuation as regards the electoral divisions of the Union.

Revision of the valuation.

Resolved,—That for the purpose of conferring with the valuator on the valuation of the Union, and for revising and examining the same, the Union be divided into the four following districts, namely,

No. 1 to consist of the following Electoral Divisions,

Kill, Bodenstown, Naas, Killashee, Clane, Carragh.	Place of meeting, Naas.

No. 2.

Carnalway, Gilltown. Uske, Ballysax, Kilcullen.	Place of meeting, Kilcullen.

No. 3.

Timahoe, Downings, Kilmeague, Rathernon, Old Connell, Moorfield, Kildare, Newbridge.	Place of meeting, Newbridge

No. 4.

Rathmore, Ballymore Eustace, Boystown, Blessington.	Place of meeting, Blessington.

And that the elected and ex-officio guardians resident in each division be a committee for the district in which such electoral divisions are placed. Valuation Committees.

Also, that the chairman, vice-chairman, and deputy vice-chairman, be ex-officio members of each committee, such committee to report the result of their meetings to the next subsequent meeting of the guardians.

Mr. Vaughan, the valuator, having stated that he had completed the valuation of No. 1 and No. 4 districts, it was resolved, That he be required to furnish the same to the guardians at their next meeting.

July 22, 1840.

Present 2 ex-officio and 13 elected guardians.

Mr. Vaughan, the valuator, attended and reported, that owing to the delay of the bookbinder he was not prepared to present the valuation of No. 1 and No. 4 districts, but that he would be able to do so within a few days; whereupon it was resolved, That an extraordinary meeting of the guardians should be held on Thursday, the 30th July, inst., at 10 o'clock, at the usual place of meeting, to receive from the valuator his valuation of Nos. 1 and 4 districts.

That at the said meeting the days be fixed on which the Valuation Committees of said districts shall meet for the revision of the valuation, and that the valuator be instructed to attend the meetings of such committees of revision.

Resolved,—That the valuator be required to deliver in his valuation of Nos. 2 and 3 districts at the next ordinary meeting of the Board.

Extraordinary Meeting, July 30, 1840.

Present 3 ex-officio and 8 elected guardians.

The valuator handed in the valuation of the electoral divisions comprised in the districts Nos. 1 and 4, except the electoral division of Carragh, which he promises to leave with the clerk this afternoon.

Resolved,—ThatMonday the 10th August, be appointed for the meeting of the Valuation Committee of the district No. 1, at the Court-House, Naas.

Resolved,—That the Valuation Committee of district No. 4 do meet at Blessington on Monday, the 17th of August, and continue from day to day until the revision be complete.

Monday, August 10, 1840, Meeting of the Valuation Committee of the Guardians for the Naas district, held at Naas. Meetings of the Valuation Committees.

Present 1 ex-officio and 6 elected guardians.

The Bodenstown electoral division was investigated on Monday and Tuesday, the 10th and 11th of August.

On Wednesday the 12th of August, the electoral division of Killashee was taken into consideration, and proceeded with for some time, when it was postponed, and the committee began the revision of the valuation of Clane.

13th August. The committee resumed the revision of Killashee; and for the more satisfactory information of the committee, they consulted the following landholders more especially as to the value of the denominations of Swordelstown, Flemingtown, Mullycash, &c., Charles Bertie, John Murphy, and Thomas Gallagher.

The further consideration of this electoral division was again postponed until they should have the assistance and opinion of James M. Lynch, one of the elected guardians of Ballymore Eustace, who was well acquainted with the townland of Swordelstown.

The revision of Clane electoral division was resumed and proceeded with.

On Friday, August 14th, the revision of Clane electoral division was finished, with the exception of the denomination of Ballinagappa, which was left unfinished until several holdings were more distinctly written in the valuation, they being at present too crowded.

The committee then began the revision of Kill electoral division, commencing with the townland of Boston, and adjourned *sine die.*

Monday, August 17, 1840, Meeting of the Valuation Committee of the Blessington district held at Blessington. Valuation Committee of Blessington district.

Present 2 ex-officio and 4 elected guardians.

The committee were assisted in their revision by the Marquis of Downshire, the Rev. Mr. Moore, and others.

The committee having proceeded through several townlands, and postponed the valuation of several denominations, adjourned until the next day.

August 18, Adjourned Meeting.

The electoral division of Blessington was finished, and the committee proceeded with the revision of Boystown; the revision of the townland of Ballinahoun was postponed for future consideration, and the committee having finished the townland of Tullfaris adjourned until Thursday.

August 19, 1840, Meeting of the Board. Meeting of Board.

Present 6 ex-officio and 19 elected guardians.

The clerk read the Minutes of the Valuation Committees of Naas and Blessington, so far as they had proceeded, which were confirmed, and it was resolved that the Blessington com-

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mittee should meet again on to-morrow, Thursday, the 20th instant, at the usual time and place.

Resolved,—That the Blessington committee do continue, if necessary, until Wednesday, the 26th instant, inclusive; that the Naas committee do resume their revision on Thursday, the 27th instant; that the Newbridge committee do meet on Thursday, the 10th September next; and the Kilcullen committee on Monday, the 28th September.

Resolved,—That the Board at its next ordinary meeting will proceed to the consideration of the number of collectors of poor-rates whom in their judgment it may be desirable to appoint.

Valuation Committee of Blessington district.

August 20, Meeting of the Valuation Committee at Blessington.

Present 2 ex-officio and 1 elected guardians.

The committee finished the electoral division of Boystown, with the exception of Russborough, and having fixed the acreage rate upon some denominations wherein the contents were not finally ascertained, the committee began the revision of the electoral division of Rathmore.

August 21, Adjourned Meeting of Valuation Committee at same place.

Present 2 ex-officio and 2 elected guardians.

The electoral division of Boystown was finished; the electoral division of Rathmore was revised, and the committee commenced the revision of Ballymore Eustace.

August 22, Meeting of same Committee at same place.

Present 2 ex-efficio and 3 elected guardians.

The committee proceeded with the electoral division of Ballymore Eustace; the holdings of several persons were postponed, as their contents were inaccurate in the valuation book.

The committee finished the revision of the electoral division of Ballymore Eustace, and it was resolved, That the committee should meet again on the following Monday to reconsider the portions that had been postponed.

Valuation Committee of Naas district.

August 27, 1840, Meeting of Naas Valuation Committee at Naas.

Present 1 ex-officio and 5 elected guardians.

The committee revised the electoral division of Carragh.

August 28, 1840, Adjourned Meeting at same place.

Present 5 elected guardians.

The committee proceeded to revise the electoral division of Naas.

The townland of Broadfield was postponed, owing to the contents being inaccurate.

August 29, 1840, Adjourned Meeting at same place.

Present 1 ex-officio and 4 elected guardians.

The committee resumed their revision, beginning with the denomination of Kingsfurze; and having revised the town of Naas as far as Thomas Atkinson's house, adjourned until Monday, August 31st.

August 31, 1840, Adjourned Meeting at same place.

Present 3 elected guardians.

The committee resumed the revision of the electoral division of Killashee, beginning with the denomination of Swordelstown North.

The committee were assisted in their revision by James M. Lynch, Esq., elected guardian of Ballymore Eustace, who is well acquainted with the lands in this part of the electoral division of Killashee.

The committee adjourned until the 2nd September.

Adjourned Meeting, September 2, 1840.

Present 4 elected guardians.

The committee took up the revision of the denomination of Coghlanstown, postponed on last Monday; and the denomination in the electoral division of Killashee lying near the residence of Mr. James Lawler, elected guardian of Carnalway, the committee were assisted in their revision by that gentleman, who attended for that purpose.

The revision of part of the electoral division of Killashee was again postponed, and the revision of the town of Naas returned to; the committee adjourned at 4 o'clock until Thursday, September 3.

September 3, 1840, Adjourned Meeting at same place.

Present, 3 elected guardians.

The committee resumed the revision of the town of Naas, which they continued until the arrival of Mr. Beaumont, when they took up the revision of the remaining portion of the electoral division of Kill.

The committee adjourned at 4 o'clock until the next day.

September 4, 1840, Adjourned Meeting at same place.

Present 2 elected guardians.

The committee continued the revision of the electoral division of Kill which was finished at 2 o'clock, when the revision of the town of Naas was again resumed, and continued.

The committee adjourned till the next day.

September 5, 1840, Adjourned Meeting at same place.

Present 2 elected guardians.

The chairman, availing himself of the assistance of Mr. Fitzpatrick, proceeded to revise the valuation of Flemingtown South, postponed on last Wednesday.

John Brien, one of the occupiers in this denomination, was called in and examined on the subject of the valuation, and when his opinion was taken he was ordered to withdraw.

This denomination was finished about 2 o'clock, and Mr. Mansfield having gone through the electoral division of Naas, the duties of this committee were for the present discharged, with the exception of a portion of the electoral division of Clane; and Mr. Mansfield having declared his opinion that this committee should sit again (on a day to be named by the Board of Guardians at a general meeting) in order to consider any matter they may think necessary; the committee adjourned until such day be named by the Board.

Meeting of the Valuation Committee of the Newbridge district, held in Newbridge, on the 10th September, 1840.

Valuation Committee of Newbridge district.

Present 8 elected guardians.

The guardians inspected the valuation books, each the book of his electoral division, and took a general view of the acreage, contents, and valuation.

Resolved,—That as a full meeting of the members of this committee on any day, cannot with probability be expected at this peculiarly busy season, this Committee do adjourn until a day be named at the next ordinary meeting of the guardians on Wednesday next.

September 16, 1840, Meeting of the Board.

Meeting of the Board.

Present 1 ex-officio and 14 elected guardians.

The Proceedings of the Newbridge Committee read and approved of.

The clerk read the circular of the Poor Law Commissioners inquiring into the progress of the valuation, and his answers to these queries.

Resolved,—That the next meeting of the Newbridge Committee be held in Robertstown on Monday next the 21st instant, and that the committee do meet again in New Bridge on Thursday next, the 14th October, at 12 o'clock.

Meeting of the Newbridge Valuation Committee, held in Robertstown on Monday, September 21, 1840.

Valuation Committee of Newbridge district.

Present 6 elected guardians.

The committee commenced with the electoral division of Timahoe, which was finished, and the committee adjourned until the next day.

September 22, 1840, Adjourned Meeting at same place.

Present 7 elected guardians.

The electoral division of Rathernon was commenced and continued for some time, when it was laid aside, and the electoral division of Kilmeague taken up and finished, and the division of Rathernon then resumed.

September 23, 1840, Adjourned Meeting at same place.

Present 5 elected guardians.

The committee began the electoral division of Downings, which occupied their attention the entire day.

Meeting of the same Committee held at Newbridge, September 24, 1840.

Present 4 elected guardians.

The committee began with the revision of Old Connell electoral division, denominated Latin's Bog. The electoral division of Old Connell was finished, and the electoral division of Moorfield commenced.

The committee proceeded with the revision of Moorfield until 5 o'clock, when they adjourned until the next day.

September 25, 1840, Adjourned Meeting of same committee at Newbridge.

Present 5 elected guardians.

The revision of the valuation of the electoral division of Moorfield was resumed and finished, and the committee began the revision of the electoral division of Kildare, which after some time was laid aside, in consequence of the entries in the valuation book being inaccurate, and the committee took up the revision of the electoral division of Newbridge.

September 26, 1840, Adjourned Meeting at same place.

Present 5 elected guardians.

The committee proceeded with the electoral division of Newbridge, which was finished, and the electoral division of Kildare resumed, which was proceeded with, when the committee adjourned until Saturday the 3d of October next.

Monday September 28, 1840, Meeting of the Valuation Committee of the Kilcullen district held at Kilcullen.

Valuation Committee of Kilcullen district.

Present 2 ex-officio and 5 elected guardians.

The committee commenced the revision of the valuation of the houses in the town of Kilcullen electoral division.

September 29, 1840, Adjourned Meeting at same place.

Present 2 ex-officio and 3 elected guardians.

The committee commenced the revision of the denomination of Carter's Bog, electoral division of Kilcullen.

The electoral division of Kilcullen was finished, and the electoral division of Carnalway commenced and finished, and the electoral division of Usk commenced.

September 30, 1840, Adjourned Meeting at same place.

Present 2 ex-officio and 4 elected guardians.

The committee proceeded with the electoral division of Usk, which was finished, and the electoral division of Ballysax commenced.

The revision of Ballysax was finished, and the electoral division of Gilltown commenced.

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October 1, 1840, Adjourned Meeting at same place.

Present 2 ex-officio guardians.

The revision of the electoral division of Gilltown was proceeded with, and being finished, the committee, having discharged the duty assigned to them, dissolved.

Valuation Committee of Newbridge district.

October 3, 1840, Adjourned Meeting of the Valuation Committee of the Newbridge district.

Present 4 elected guardians.

The committee proceeded with the electoral division of Kildare left unfinished on last day of meeting.

October 6, 1840, Adjourned Meeting at same place.

Present 3 elected guardians.

The committee resumed the revisal of the electoral division of Kildare, and not having the attendance of the valuator nor any of his assistants, the maps, nor field-books, the committee were under the necessity of passing over several holdings, with the locality of which, according to the names of the occupiers as given in the Valuation Book, they were unacquainted, and having marked such holdings with the word "unknown," they finished the revision of this division, which concluded the duties of this committee, when they dissolved.

Meeting of the Board.

October 14, 1840, Meeting of the Board.

Present 2 ex-officio and 21 elected guardians.

The Assistant-Commissioner and the guardians had a long conference on the subject of the valuation, and the revision thereof by the several local committees.

The several revising committees of the valuation having gone through the same, and recorded in pencil the alterations they recommended to be made, and in most cases such alterations having been assented to by the valuator, a committee was appointed, consisting of 4 ex-officio and 7 elected guardians, to meet the valuator for the purpose of inserting the amendments agreed upon in the rate-books.

Meeting of Committee.

October 28, 1840, Meeting of the committee appointed at the last meeting of the Board.

Present 3 ex-officio and 7 elected guardians.

Mr. Vaughan, the valuator, and his assistant Mr. Fitzpatrick, were in attendance, and the electoral division of Kill—being the first in the division of the Union—was first commenced with.

Resolved unanimously,—That the original valuation, where altered, the alterations of the committees of revision, and the valuation ultimately proposed by the valuator be copied by the valuator, and compared by the clerk of the Union, as a document for the information of the General Board of guardians, and that the pencil marks remain in the books for the inspection of the next ordinary meeting of the guardians.

Resolved unanimously,—That in all cases where the alterations recommended by the several committees have been assented to by the valuator, the same shall be inserted in the proper columns of the rate-books, and that the other cases of alteration be referred to the next general meeting of the board.

Meeting of the Board.

November 11, 1840, Meeting of the Board.

Present 7 ex-officio and 18 elected guardians.

The clerk read the minutes of the general revision committee of the 28th instant, which were confirmed by the present meeting.

The valuator, Mr. Vaughan, attended.

The Assistant-Commissioner, Mr. Muggeridge, the guardians and the valuator took a general inspection of the valuation in the rate books, the original valuation, the valuation as revised by the several local committees, and the valuation ultimately proposed by the valuator, and on this subject they held a long conference.

Resolved,—That the valuation of this Union as corrected by the several committees of the guardians appointed for that purpose, be now adopted as the valuation of the Union.

An amendment was proposed, that the valuation ultimately proposed by the valuator be adopted. The amendment was not seconded.

Valuation, as altered by Committee, adopted.

The original motion was put from the chair and passed by a large majority, two only voted for the amendment.

Resolved,—That the clerk do procure a new set of rate-books, with the necessary number of pages in each, and re-copy the valuation of the Union, placing in the column of net value the revised valuation of the guardians, as the same has passed in committee.

November 11, 1840, Meeting of the Board.

Present 7 ex-officio and 18 elected guardians.

A draft order for the appointment of collectors of poor rates having been read by Mr. Muggeridge, the Assistant Poor Law Commissioner, it was proposed that public notice be given of the intention of the Board to appoint nine collectors of poor rates, at a remuneration of 4½*d.* in the pound on the amount of collection during the year, at the next meeting of the guardians.

December 9, 1840, Meeting of the Board.

Present 7 ex-officio and 25 elected guardians.

Valuation laid before the public.

Resolved,—That the valuation, as adopted by the Board of Guardians at the last meeting, do lie open for public inspection for 21 days.

January 6, 1841, Meeting of the Board.

Present 5 ex-officio and 23 elected guardians.

Objections to valuation.

Resolved unanimously,—That the clerk be instructed to classify into electoral divisions the

several objections lodged to the valuation, and to number the same in corresponding numbers to those in the rate-books;—further, that the Board of Guardians do meet from day to day in the board-room, to consider and decide upon the validity of the objections, and that the valuator and his assistants be requested to attend such meetings for final revision, the order of the inquiry to be numerical according to the valuation books, and that the divisions be revised in the following order:— Final revision.

No. 1.—On Monday, January 18, 1841.

Kill.	Killashee.
Bodenstown.	Clane.
Naas.	Carragh.

No. 2.—On Tuesday, January 19.

Carnalway.	Ballysax.
Gilltown.	Kilcullen.
Usk.	

No. 3.—On Wednesday, January 20.

Timahoe.	Old Connell.
Downings.	Moorfield.
Kilmeague.	Kildare.
Rathernon.	Newbridge.

No. 4.—On Thursday, January 21.

Rathmore.	Boystown.
Ballymore Eustace.	Blessington.

And that the clerk be ordered to give public notice by advertisement throughout the Union of the days of attendance for each district.

January 18, 1841, Meeting of the Board.

Present 10 elected guardians.

The guardians took into consideration the objections to the valuation, commencing with the electoral division of Kill. Hearing of objections.

The chairman endorsed on each written objection the manner in which it was disposed of by the Board, and handed it to Mr. Vaughan, the valuator, who attended the meeting of the guardians. The objections in the electoral divisions of Kill and Bodenstown were disposed of, with the exception of a few objections in Bodenstown, which were postponed until Friday next.

January 19, 1841, Meeting of the Board.

Present 1 ex-officio and 8 elected guardians.

Electoral divisions for this day—Carnalway, Usk, Gilltown, Ballysax, and Kilcullen.

The Board commenced with the objections in the electoral division of Carnalway; several persons were called, but were not in attendance; their cases were postponed, and such as were in attendance in the evening were heard and their cases disposed of: the further hearing of the cases in this district was postponed.

January 20, 1841, Meeting of the Board.

Present 1 ex-officio and 15 elected guardians.

The Board took into consideration the objections in the electoral divisions appointed for this day, and with the assistance of the valuator, Mr. Vaughan, who attended, disposed of them in numerical order.

The division of Rathernan was finished at 5 o'clock, and the divisions which were assigned for this day and not disposed of were adjourned till the 25th.

January 21, 1841, Meeting of the Board.

Present 2 ex-officio and 6 elected guardians.

The Board took into consideration the objections in the electoral divisions assigned for this day, commencing with the electoral division of Rathmore, and having proceeded with the examination of the objections until 5 o'clock, the remaining electoral divisions which were assigned for this day were postponed until the 26th.

January 22, 1841, Meeting of the Board.

Present 9 elected guardians.

The valuator, Mr. Vaughan, attended.

The Board resumed the consideration of the objections to the valuation which remained over since the 18th, commencing with the electoral division of Naas.

January 23, 1841, Meeting of the Board.

Present 6 elected guardians.

The Board commenced with the examination of the persons objecting to the rate in the electoral division of Killashee.

After finishing Killashee, the objections remaining of the electoral divisions of Carnalway, being those of persons who were called and did not appear on the 19th, were gone into.

The electoral division of Ballysax was proceeded with and finished.

The electoral division of Kilcullen was proceeded with and finished.

January 25, 1841, Meeting of the Board.

Present 1 ex-officio and 9 elected guardians.

The Board commenced with the consideration of the objections postponed since the 20th, beginning with the electoral division of Old Connell.

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Resolved,—That the 28th be appointed for such persons as have been or may be called and shall not have answered to their names.

Resolved,—That the objections to Newbridge be postponed until the 27th instant.

Meetings of Board to hear objections.

January 26, 1841, Meeting of the Board.

Present 1 ex-officio and 5 elected guardians.

The Board commenced with the examination of persons objecting in the electoral divisions of Boystown and Blessinton, and having finished Boystown and part of Blessinton, the remaining objections in Blessinton were adjourned until February 1st.

January 27, 1841, Meeting of the Board.

Present 4 elected guardians.

The Board commenced with the electoral division of Clane, which entire electoral division and that of Carragh remained over since the 22nd, and having finished Clane, it was resolved that Carragh and Newbridge be postponed until the 30th.

January 28, 1840, Meeting of the Board.

Present 6 elected guardians.

The Board took into consideration the objections of the persons who had been called but did not appear.

January 30, 1841, Meeting of the Board.

Present 5 elected guardians.

The Board began by calling the objectors who had been called on the previous days and had not appeared; they were chiefly in the electoral division of Killashee.

On the arrival of Mr. Mansfield, the electoral division of Carragh was called and proceeded with; the Board adjourned until the 1st of February.

February 1, 1841, Meeting of the Board.

Present 1 ex-officio and 3 elected guardians.

The Board took into consideration the objections from such rate-payers in the electoral division of Blessington as remained over since the 25th of January.

February 3, 1841, Meeting of the Board.

Present 1 ex-officio and 12 elected guardians.

Objections of Guardians reserved for general meeting.

The Board took into consideration the objections to the rate of Mr. Owen Conlan, one of the guardians present, in pursuance to an understanding of the guardians at their daily sittings, that the objections of the guardians should be tried at a general meeting of the Board.

February 3, 1841, Meeting of the Board.

Present 1 ex-officio and 12 elected guardians.

Resolved,—That the Board do meet on the 8th, to consider the objections not yet gone into.

Monday, February 8, 1841, Meeting of the Board.

The Board went into consideration of the objections.

Resolved,—That the rate-books and objections be now delivered to Mr. Vaughan, the valuator, and that he be requested to have the valuation complete and fairly re-written, to lay before the guardians at the next ordinary meeting, on the 3d of March.

Resolved,—That the clerk do write to John Hornidge, Esq., an ex-officio guardian, stating that the Board called over all the objections lodged, and that they made no alteration in the objections of those objectors who did not attend.

March 3, 1841, Meeting of the Board.

Present 3 ex-officio and 19 elected guardians.

Poor Law Commissioners apply for copy of valuation.

Sixth minute:—The clerk read the letter from the Poor Law Commissioners, of the 27th February, 1841, stating their anxiety to receive a copy of the valuation of this Union, and desiring to be informed when they may expect to receive it.

It was ordered that the clerk be instructed to inform the Commissioners that, in the absence of the valuator, Mr. Vaughan, whose attendance was expected, the guardians regret they cannot give a decisive answer.

It having been represented to the Board that a number of persons, who had lodged objections to the valuation, were unable to attend the meeting of this Board, on the 8th of February, in consequence of the roads being rendered impassable by the depth of snow,

It was resolved, that Monday next, the 8th instant, be appointed to take such objections as were lodged within the 21 days appointed for the public inspection of the rate-books into consideration.

After writing the sixth minute, Mr. Vaughan, the valuator, arrived. The letter of the Commissioners was submitted to him. He said he would have the valuation complete by the day of next ordinary meeting, on the 31st of this month.

The Board took into consideration the objections of John Hornidge, ex-officio guardian, to the valuation of his property in the electoral division of Boystown. Whilst this matter was under discussion, Mr. Hornidge withdrew.

March 8, 1841, Meeting of the Board.

Present 5 elected guardians.

Several persons attended on their objections.

The objection of Mr. Eager was taken into consideration, as being specifically stated with respect to quantity and value.

The objection of John Mealy, guardian, was also disposed of.

John Woodbourne appears for Mrs. Edge. The objection was disposed of.

The objection of Abraham Tyrrell was disposed of.

Benjamin White's objection was considered. No alteration.

Mr. Hudson's objection referred to the General Board. Ordered, that the clerk do send to the valuator the objections which were written on by the chairman as disposed of at this meeting.

March 31, 1841, Meeting of the Board.

Mr. Vaughan, the valuator, attended and delivered in the valuation of the Union, complete; whereupon it was resolved that such valuation be received and adopted. Valuation adopted.

Resolved,—That a rate of 10*d.* in the pound be declared, and that the collectors be directed to attend and prepare their collecting books forthwith, and to perfect their several sureties.

It was moved as an amendment, that the rate be declared at 8*d.* in the pound.

The amendment was withdrawn, and the original motion of 10*d.* in the pound carried. Rate declared.

Extracts from Letter-Book.

Poor Law Commissioners' Office,
Dublin, May 11, 1839.

Letter from Poor Law Commissioners.

SIR,

THE Poor Law Commissioners acknowledge the receipt of a copy of a resolution adopted at a meeting of the Board of Guardians of the Naas Union, on the 26th ultimo, relative to the valuation of property rateable for the relief of the poor.

The Poor Law Commissioners have given the fullest consideration to the recommendation of the guardians, and are quite sensible of the motives which have induced them to express a wish to be relieved from the responsibility of appointing the valuers; still they conceive it would be more in accordance with the spirit of the Act that the guardians should select and appoint competent and disinterested persons to value the rateable property within the Union, than that the Commissioners should take the matter entirely upon themselves. They will not, however, at present come to any final determination on the subject, because they think it probable that the guardians will readily undertake the arrangements which will precede the valuation; and that, when these are complete, they will not be indisposed to reconsider their views with reference to the appointment of the valuers. Commissioners decline to appoint Valuator.

The preliminary measures to which the Commissioners refer, are the preparation of a list of the occupiers in each electoral division, and the ascertainment of the quantity of land and other description of property held by the occupiers. These will necessarily occupy some time; but it is suggested that the guardians of each division might be authorized by the Board to associate themselves with a few of the principal rate-payers in each division, and that their combined informations might enable them, without much labour, to prepare sufficiently accurate lists of occupiers and their holdings. To check the accuracy of such lists, however, it would be expedient to appoint a Committee of the guardians, to whom the task of testing the correctness of the information acquired might be entrusted; and the Ordnance survey would afford them infallible means for preventing any injustice which might otherwise be occasioned, either by accident or design.

The Commissioners take this opportunity of enclosing copies of a second letter, on the subject of valuation and rating, which they trust will, with that which preceded it, materially assist the guardians.

By order of the Board.

To Mr. B. Power, (Signed) W. STANLEY, Assistant Secretary.
Clerk of the Guardians, Naas Union.

GENTLEMEN, Naas, April 24, 1840.

Reply of clerk of Union to Circular of Poor Law Commissioners.

I HAVE been this day honoured by the receipt of your circular of the 20th instant, ordering a copy of all instructions which may have been issued by the guardians of this Union, relative to the valuation of the rateable property in the Union, distinguishing the instructions which may have proceeded from the guardians from those proceeding from a Valuation Committee.

In reply, I beg to state that the only instructions which have issued from the guardians, relative to the valuation, are contained in the following minute of the proceeding of the guardians, 23rd September last; viz.— Instructions given by the Guardians to the Valuator.

Resolved,—That the valuator be directed, in the valuation of acreable property, to include the farm-houses in the valuation of the land, and not to make a separate valuation of such houses, distinct from the farms to which they belong.

Previous to the appointment of the valuator, the guardians, at considerable trouble, endeavoured to ascertain the acreage rateable property in their respective electoral divisions. Since the appointment of the valuator, that duty has devolved upon him. He has not yet given in any report to the guardians, but has engaged to have the valuation complete within six months from 10th January last. There has not been, as yet, any Valuation Committee formed by the Board of Guardians of this Union.

I am, &c.

(Signed) BENJAMIN POWER, Clerk to the Guardians.

APPENDIX.

Naas.

Evidence.

MR. EDWARD VAUGHAN, Valuator of the Union, *examined.*

Evidence. Mr. Vaughan, Valuator. Definition of rack-rent.

Was appointed September 3, 1839. His valuation is not a rack rent valuation; a rack rent is the highest penny that will be given by a solvent tenant; it is a rent which can be paid, but it is the highest that will be offered by any one intending to pay; it is the rent which the landlord might get by an advertisement.

Endeavoured to make his valuation as nearly as possible what a landlord ought to take from his tenant; valued as if he had been employed by a landlord; thinks that the rent which a landlord ought to take is about one-fifth less than the rack rent. Thus, a farm which a landlord ought to let at 1*l.* an acre would bring 25*s.* if put up to public competition.

Makes no calculation founded on the gross produce.

Inquiries made.

Made many inquiries to ascertain the actual rent paid; found that he could not always get any statement on that point that he could depend on.

Rarely inquired the number of acres, but took the acres from the ordnance.

Found no difficulty in general in ascertaining who was the holder of the tenement, but near Ballymore Eustace, where the ground had never before been rated or assessed to any tax, found great difficulty. The people there refused to tell who was the holder.

The valuation occupied about five months.

Did not dig the soil in order to ascertain the value; thinks it unnecessary in a country that is so divided with fences such as ditches; thinks it necessary to ascertain the quality both of the soil and the sub-soil; thinks that can be done by walking along the ditch and the drains. Fitzpatrick (assistant valuator) can now distinguish between soils so as to make an accurate valuation.

Houses valued separately.

The house was always valued separately, however small the value, and the value added to that of the land.

Valued the ordinary class of houses, that had no stables or offices attached, at 30*s.* to 10*s.*; some mud cabins as low as 2*s.* 6*d.*

Effect of vicinity to a town.

In estimating the effect of being near a town, thinks that at the distance of a mile the effect ceases. When he came within a mile, raised the acreable value by 5*s.* and then by 5*s.* more, and so on, until he reached to about double. When he came near a town, asked what the town parks let for, and set down that as the value generally. There are some instances near Naas where parts are let at 8*l.*, but in general they are let at from 3*l.* 10*s.* to 4*l.*; that is about his valuation, Made general inquiries as to what was paid; asked the hotel people, but could form an opinion without making any inquiries by looking to the respectability of the town and the appearance of it; thinks he could go within 10 per cent.

Forms his opinion of the value of land by what he knows certain estates to be let, which he considers fairly let.

Cannot state what he made his standard; made the experience of the last 10 years his standard.

Valuations for landlords; county Meath.

Has valued Lord Darnley's in the county Meath, 30,000 acres; General Bligh's, county Meath, about 5,000 acres. The Bishop of Ossory's, about 6,000 acres, all in the county Meath. Has valued those estates within the last four years. The farms on those estates which have fallen out of lease, have been let at his valuation. Those are what are called good landlords, as letting their land so as to allow the tenants to live comfortably and register their freeholds. Has valued Naas Union in the same manner; has valued on the same principle in both cases.

County Tyrone.

Valued the estate of Mr. Cole Hamilton in the county Tyrone, 60,000 acres; he was making improvements; valued the land higher in order to enable him to make those improvements. He made about 50 miles of road; intended to make more, but has ceased. It is valued at a higher rate on that account than the above estates in the county Meath. Mr. Hamilton has appointed a new agent, and the improvements have ceased. Mr. Hamilton complains that his former agent was improving him out of the country; the new agent will never get the rents. The improvements did not cost him a farthing, for he got the labour in the shape of arrears of rent. Only 15 or 20 of the tenants have registered; does not think they can register. Mr. Hamilton did not wish them to register. The rents are too high; perhaps if the improvements went on, they would not.

It is not usual in Naas Union to sell the good-will where there is no lease; the practice does not exist there.

County Galway.

Has valued Lord Clonbrock's estate in the county of Galway; has valued different parts of it at different times within the last eight years; he is considered a good landlord; he lets low to poor tenants, but lets dear to rich tenants; he has about 20,000 acres; his grass farms are let much higher than the tillage. His grass lands are let higher than those of equal quality in the Naas Union, they are occupied by a different class of people. It is not easy to compare the tillage of Naas Union with that on Lord Clonbrock's estate. If two tillage farms of equal intrinsic quality be taken, one in Naas Union and the other on Lord Clonbrock's estate, would value that in Naas Union about one-third higher on account of difference of situation; but would value the grass lands in both places about the same. In fact, they will give higher prices for grass lands there than in Naas Union. The grass farms there are larger. Valued Lord Clonbrock's estate so that the tenants might register.

When called on to value for a landlord, he ascertains whether he is a rack-renter or whether he lets his land for the value like Lord Fitzwilliam, and values accordingly. The object then is to value the whole estate alike.

Valued Naas as he valued for Lord Darnley. Those of Lord Darnley's tenants who had leases have generally registered.

Made few or no inquiries in Naas Union except as to the bog, whether it was let to cut turf.

Evidence.

The interpretation he puts on the clause of the Act is, that the rent which one year with another the tenement, in its actual state, might be reasonably expected to let from year to year, means the rent at which a landlord ought to let to his tenant when he lets from year to year. When a tenant gets a lease, he could afford to give a much higher rent if the farm is improvable.

Tenantry favourable to low valuation.

Thinks that the tenants, and those who represent the tenants, would rather that the valuation had been made on a lower scale. Found that the ex-officio guardians generally approved of it. The fact was, that the ex-officio guardians were for having it high, the others were for having it low, and they outvoted the ex-officio guardians.

Valued a house near Naas at 80*l.* a-year; the guardians lowered it to 60*l.*; found that a gentleman who was leaving it paid 120*l.* a-year, and told valuator that he would be very glad to give 150*l.*, but Dean Burgh, the landlord, would not take it.

There was a revision of the valuation. The guardians lowered a great many holdings; the books were taken into the several divisions by the respective guardians and altered.

Effect of temperance movement.

In the interval between the valuation and the revision the temperance movement took place, and the little whiskey shops in the towns were rendered much less valuable, and this increased the number of alterations that were made very considerably.

Mode of valuation.

Was appointed on 3d September, 1839. The day he was appointed he was called into the Board-room, and requested to state the mode which he intended to adopt in making the valuation. He then produced one of the Ordnance sheets, being part of the South Dublin Union, on which were marked the boundaries of the tenements.

On these maps each tenement was divided into lots according to the quality of each lot. If one tenement contained three qualities of land, it was divided accordingly by differently coloured lines, and each lot valued separately. The sum of the value of these lots together with the value of the house, made up the value of the whole tenement. He always did this himself; this plan was much approved of by the guardians.

Returns of landlords and occupiers.

Returns had been made by the landlords and occupiers in pursuance of a resolution to that effect, and it was stated to him (Mr. Vaughan) by the guardians that there was a difference in the number of acres between such returns and the Ordnance survey, and he was asked how he meant to reconcile the difference; stated to them that he made all his calculations with reference to the contents of the Ordnance maps, &c. This course was approved of. They agreed to furnish him with the county cess applotments, the Ordnance maps and the lists of tenants, with the number of acres in each tenement. The county cess applotments contained the names of the cess payers and the amount of cess paid by each. It was a document that had been furnished to the returning officer to regulate the election of guardians, and was given him to enable him to fill up the column intended for the taxes, and other public charges. He could make no other use of this document. It did not contain the number of acres or the relative value of the farms. He made very little use of the lists of tenements, for the boundaries of the townlands in the Ordnance survey differ in many instances from the old boundaries, and thus a holding that would be stated in those lists to be on one townland would be found on a different townland on the Ordnance map.

Documents furnished.

Valuator's assistants.

About one month after his appointment, he sent his assistants to mark the boundaries of the holdings as already described.

He had six assistants who had been assisting him in the same way at the North and South Dublin Unions. They were inexperienced in valuing land. They marked about 100,000 acres in one month, and then he withdrew them, and set them again to complete the Dublin Unions. There was great unwillingness on the part of the occupiers to show the true boundaries. They imagined there would be no revision, and that it was their interest to deceive. This applies principally to the lower class. It was in that way that his assistants often went wrong; many of their mistakes were also owing to carelessness on their part. Did not think this could vitally affect the valuation, as he knew that those mistakes would be rectified upon the objections. Knew that the total area of each townland must be right. This was eventually the case, for the majority of the objections arose from this circumstance.

Their valuation incorrect.

Resolution of Board relative to farm-houses.

On the 24th of September received a copy of a resolution of the Board directing him in his valuation to include farm-houses in the value of the land; thinks that resolution was passed to lower the valuation; they imagined that, if the houses were valued separately and then added to the value of the land, that plan would put too high a value on the whole tenement; he, (Mr. V.), stated in reply that, he considered that resolution was at variance with the Act and refused to be bound by it.

Refused to be guided by it.

In March, 1840, he (Mr. V.) and a person named Fitzpatrick, who had been managing a farm which he had in the county of Meath, and who was acquainted with the value of land, went down to that part of the Union which is in the county of Wicklow, and which had not been marked by the other assistants; he intended that Fitzpatrick should both mark the boundaries and set a value on the tenements; remained with him explaining to him the mode in which he was to make the valuation, until he was satisfied that Fitzpatrick perfectly understood the scale which he intended to adopt in his valuation; he (Mr. V.) then went to those parts of the Union the boundaries of which had been marked, and set about valuing them himself. During his valuation, he had frequent opportunities of checking Fitzpatrick's valuation, and found it generally to agree with his own; took one Ordnance sheet and Fitzpatrick another, and when they compared the adjoining fields along the margin they found them to agree; he also checked him by revaluing some portions of the district valued by Fitzpatrick.

Electoral division of Blessington.

He first valued that portion of the Union which is in the county of Wicklow and the adjoining portions of Kildare. There is a great variety of land in that district; it contains the

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towns of Blessington and Ballymore Eustace, and a large tract of mountain which is only fit for rearing young stock; it also contains prime feeding and arable land. The farms in that district are small farms, except upon the mountains where, though large in extent, they are of little value.

That district is more densely inhabited than other parts of the Union, the farms are chiefly tillage farms, varying in extent from 10 to 50 acres; the greater part from 10 to 15; means that part which is not mountain. In the mountain, the farms are from 600 to 700 acres; the tenants of such farms are poor.

Mountain farms.

The mountain farms were valued from 1*s.* to 4*s.* an acre; that is about the rent paid to the Marquis of Downshire and Lord Miltown, who have properties in that district. Those landlords let their lands at a reasonable rate; they do not take the highest prices that can be got, they fix the rent, and select the tenant.

On Lord Miltown's estate the land is held under old leases, and the rents are no criterion of value. Colonel Smith also has considerable property, and resides in that district. The assistant generally inquired the rents upon those estates, but was not guided by them; they began the valuation before they had made any inquiries about the rents; knew the rents paid in that district from its neighbourhood to the South Dublin Union, which he had previously valued. In fact, one townland, Brittas, was originally in the Dublin Union, and was afterwards transferred to the Naas Union. Had already valued that townland for the Dublin Union, and kept the same scale in the Naas Union. When he discovered the rents paid as he went further from Dublin, he found that the scale he had adopted was too high, and he reduced it by about 2*s.* an acre. Found that in the Blessington electoral division the rents varied very much, according as the tenement was held directly under the owner in fee, or under a middleman.

Instructions given to assistant valuator.

The instructions he gave Fitzpatrick were not written instructions; told him to examine the soil, and compare it with land with which he was acquainted, and then to form an opinion as to the value himself, and to check his own opinion by ascertaining the rents.

Small farms valued upon the same scale as large farms.

Made no distinction for the size of the farm; took the same acreable value for large and small tenements. Small farms invariably fetch a higher rent than large farms. If the rents upon small farms were taken as a standard for larger farms, the valuation would be far above the rent; perhaps a third more.

In the Blessington district the farms are chiefly tillage farms; there are some few grazing farms, varying in extent from 200 to 400 acres; they are very valuable; they are more in heart, and have been better treated, although the nature of the soil is the same.

Knows a farm upon the townland of Ballynulta where the valuation amounts to 303*l.*, and the rent to 243*l.* Thinks that was a fair rent when the land was taken, but the tenants have improved it since; they are tenants at will.

Middlemen.

In fact the rents vary so much that the rent is sometimes above and sometimes below the valuation; but where tenants hold under middlemen, the rents are much higher. Where those middlemen reside in the neighbourhood, the tenants pay partly in cash and work out the rest; when they are not resident, they have great trouble in collecting the rents, and in many instances are never paid.

Houses in towns.

The town of Blessington is on Lord Downshire's estate. It has been lately a good deal improved. There are a good many new slated houses. Thinks the Marquis gives long leases, and they build the houses themselves; those houses are valued at about a fifth or a sixth below what they would let for; made that allowance for repairs; thinks that houses being perishable property, he was bound to make that allowance; thinks the valuation would be more than the rent now, since the temperance movement has spread; it has reduced the value of houses in country towns.

Mode of valuation.

When he is engaged to value land, he values it according to his own views of what the land should be worth, circumstanced as the property is with regard to roads, fences, altitude, and general aspect; then inquires from the people in the neighbourhood, how many barrels of wheat or oats, or hundreds of potatoes the land generally produces. He also inquires what land in the neighbourhood lets for, the rates charged for sums or collops; this he finds to vary very much in different parts of Ireland, from 10*s.* to 4*l.* In the mountainous district the price of a collop is only 15*s.* or 1*l.*; in other parts of the Union it is about 3*l.* He also inquires how much land it takes to feed a sum or a collop.

Comparison of Naas and South Dublin Unions.

Valued the different classes of property in the Naas Union upon the same principle as he did in the Dublin Unions; but in general the rents paid in the Naas Union are 10 per cent. below the rents in other parts of Ireland. There may be a few exceptions, especially in the late lettings on estates of small proprietors.

Valued that part of the Union which is nearest to Dublin, higher than other parts of the Union. The adjoining portions of both Unions are valued exactly alike, and he intended that his valuation should bear the same relation to the letting value in both Unions; but from the circumstance that lands in the Naas Union let, as he thinks, 10 per cent. below the letting value of land in other parts of Ireland, his valuation is 10 per cent. nearer to the letting value than he intended it to be.

The Duke of Leinster, the Marquis of Downshire, and other indulgent landlords, never put up their lands to competition; considers that this affects the letting value all through the county, and if they see land let on such estates at a certain price, farmers form from this their estimate of the value of similar land on other properties.

Has heard that Celbridge is valued upon a higher scale than either Dublin or Naas.

Considers that, constituted as Boards of Guardians generally are, the majority being tenants, they have a direct interest in keeping down the valuation, and no valuation which comes up to the mark will be allowed to remain so.

The Union was divided into four divisions for the purpose of revision and for the convenience of the guardians. The meetings of the Blessington division were attended by the Marquis of Downshire, Colonel Smith, Lord Miltown, Mr. Hornidge, and Mr. Murray; the three latter are ex-officio guardians.

The assistant valuator who had valued that part of the Union was in attendance; the valuation of every tenement in that district was examined. There were several discussions. There were some cases upon Colonel Smith's estate, where the valuation was under the rent, some of which, at the instance of Colonel Smith, were raised to the rent; the difference was small, only 3*l.* or 4*l.* in valuations of 50*l.* There were not as many alterations in that district as in the others where there were fewer ex-officio guardians in attendance; does not think his valuation in that district was at the first revision reduced more than 2 per cent.; afterwards when they found that other electoral divisions had made considerable alterations affecting the scale of the valuation, that gave rise to a greater number of objections than would otherwise have been taken.

Valuation raised at instance of landlord.

Valued the Naas district himself; that was the part which his assistants had originally marked; it contains the towns of Naas, Clane, and the village of Kill; there are farms of every description. Bodenstown consists principally of demesnes and large pasture farms; about one-third of Kill consists of demesne land, the remaining portion comprises a respectable class of farms varying from 40 to 100 acres.

Naas district.

Bodenstown.

Kill.

The Naas electoral division consists chiefly of the town and land influenced by the neighbourhood of the town.

Houses in the towns were originally valued at what he could ascertain by inquiry they would let for. There were considerable reductions in committee for the town of Naas; inquired the rent of one-half of the houses in the town; ground-rent only is paid for the majority of them; where they are let from year to year, valued them within a sixth of the rent; he made that allowance in consequence of houses being perishable property. They made a good many alterations in the town of Naas; they altered the valuations without consulting him; considers that the revised valuation is in many cases much below the rents; thinks they have valued houses at 6*l.* that would easily be let for 8*l.*; they considered that the temperance movement had reduced, and would be likely to reduce still more the value of houses.

Valuation of houses in towns.

Attended himself the first two or three days, and finding that he was not consulted, he gave up attending, and let them do just as they pleased; he left a clerk for the purpose of explaining the valuation of houses in the rural part of the district.

Four pounds an acre is often paid for town parks near Naas; valued them at 4*l.*; thinks that in general his valuation is up to the rents, and in some instances above the rents; where he had valued above the rents, his valuation was reduced to the rent; thinks the valuation as it now stands is as near to the rents as it can be.

Town parks.

The neighbourhood of Clane is densely inhabited, and the holdings are small, many of them contain only one or two acres, they pay only nominal rents; those small holdings are upon land that was formerly a common; many of them pay no rent, and some of them a trifling rent to the neighbouring landlords who claim a right of ownership. The average of the valuations of that class of farms is from 3*l.* to 6*l.*; the occupiers live on the farms, and also work for the large farmers in the neighbourhood; knows they could not live upon those farms, although they pay little or no rent; does not think there were many objections made respecting that class of farms; thinks that if they were to leave, they could sell their holdings from 10*l.* to 20*l.* an acre, supposing them to pay no rent. If they were to pay rent at his valuation, does not think they could sell them for more than a year's purchase. Tenants are not in any part of the Union in the habit of selling their good-will.

Small farms.

In the small holdings, the difference between the rents and the valuation is greater than in the large farms.

There are not many grass farms in the Union. Considers that the great competition for grass farms has raised the market price of those farms above that of tillage land of the same quality; that class of farms are, in many instances, portions of demesnes, are seldom let upon lease, and are oftener in the market; the valuation of several farms of that class was raised; was aware that high rents were paid, but considered them too high. Considered that they were let at rack rents; tenants are more easily found for that class of farms; persons will bid who do not reside in the neighbourhood; some of them are jobbers in cattle, and if a farm answers their purpose, for instance to finish off cattle for Smithfield, they will pay any rent. Knows one farm containing 300 acres, which has been let at 900 guineas since the valuation was made; when he was valuing that farm, heard that they were in treaty about it, and that 900 guineas was the highest proposal: valued that farm at 55*s.* an acre. It was raised in committee to the rent; thinks his own valuation quite enough for it.

Grass farms.

Thinks that where the valuation of grass farms was raised, the present valuation is up to the rack rent; thinks that in the instances where his own valuation was not altered, if they were to be let, they would bring higher rents; the competition is so great, that it is impossible to say how much would be given for them.

There are generally houses upon tillage farms; when a farmer is bidding for land, the house adds little, in his estimation, to the value of the farm; he would give as much, or nearly as much, for a farm upon which there is an inferior house, as for one with a better house upon it.

Houses on tillage farms.

They all agreed that his valuation of the land was fair. Considers that if the value of the houses were taken off, the valuation would in general be below the rents charged upon late lettings; it would be about the rents charged on the Duke of Leinster's estate. Landlords do not charge for the houses, and owing to this circumstance his valuation was higher than the rent by the value of the houses.

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Where the farm consists only of one or two acres, the difference in value produced by the value of the house is greater than in farms of five acres and upwards; but the rents paid on those small holdings are so high that even the value of the house does not bring the valuation up to the rent. Thinks that in larger farms the value of the house generally increases in the same proportion as that of the farm. Is now valuing the Mountmellick Union, where, from his experience of the difficulty of passing any valuation that is up to the letting value, he has adopted a lower scale; it is nearly completed, and finds that the guardians and rate-payers approve of it.

W. H. Carter, Esq., ex-officio guardian.

W. H. CARTER, Esq., an ex-officio Guardian, *examined*.

In this county land lets high, at the most that can be got from solvent tenants who will pay the rent.

The farms are large tillage farms, from 20 to 60 acres, and many of them much larger; the farmers are comfortable.

Rents high.

Has a property in the county of Meath, near Ashbourne; he receives there 30*s*. for the same description of land that would let here for 40*s*. or 50*s*.; thinks the tenants pay in this county higher, having regard to the quality of the land, than in other parts of Ireland.

There are good markets and good roads, and the land being of an inferior quality, there is more industry and capital expended to make it productive. They are better agriculturists.

Valuation equal to rent.

Thinks this Union is valued fully up to the rents. The valuation is up to the rent on his property; that is not the case in the King's County, where he has property in the Parsonstown Union. Has heard from his agent that the valuation there is very low, much below the rents.

The general feeling of the guardians was, that the valuation was too high, and they would rather have had it lower. In his district the guardians were anxious that the land should be valued up to its full value. Does not think it was reduced in his district more than 2 per cent. There was no difference of opinion amongst the guardians; all agreed that the valuation was too high.

The houses in Kilcullen were valued at the utmost that could be got for them if they were to be let; thinks the same was the case in the town of Naas.

He himself never gives leases, but believes that leases are generally given.

A. Mansfield, Esq., elected Guardian.

ALEXANDER MANSFIELD, Esq., an elected Guardian, *examined*.

Revision of valuation.

When the valuation was completed, the Union was divided into four districts, each containing several electoral divisions. Local committees were appointed, consisting of the elected and ex-officio guardians residing in each district. The committees met from day to day, and carefully examined and discussed the valuation of every tenement. On those occasions the valuator or his assistant was always present. The valuation was found to be much too high, and also very unequal. More than one third of the valuations in some divisions were altered. Nine-tenths of those alterations were to lower the value. In some instances the valuation was lowered 20, and 25 per cent. In other instances, which are few, the valuation was raised. Mr. Vaughan valued grass farms considerably below their value; his valuation of tillage land was much too high. The majority of the farms in this part of the country vary from 50 to 100 acres; farms of that size always let at their full value. Landlords will sometimes take less to get good and solvent tenants, who will make improvements; but they seldom let their land for less than it is worth. Thinks Mr. Vaughan's original valuation much higher than the letting value; knows many instances in his electoral division where the valuation was above the rents paid. Considers that the revised valuation is very fair, and fully up to the letting value. In the instances where the guardians lowered the valuation, they did not consider that they lowered it below the highest price that could be got from solvent tenants.

Valuation unequal.

Grass farms valued too low, tillage farms too high.

Unanimity of guardians.

The majority of the committee with whom he acted were tenants; he was the only landlord amongst them. There was no difference of opinion between him and the others. When the revised valuation was given back to Mr. Vaughan corrected in pencil marks, he went over them all. He agreed to some of them; with respect to others he offered to split the difference. He stated that he still thought that his own valuation was right, but was ready to yield in some degree to the opinions of the guardians. He, Mr. Mansfield, then proposed that the valuation, as revised by the committee, should be adopted, and that course was agreed to by all the members of the Board except two or three. The valuation was again reduced after the objections had been sent in. In a great many instances there were objections to valuations that had been already reduced. No alteration was made in any case in which the person who had sent in the objection did not attend himself. In many instances they produced their leases or receipts for rent. In those instances the valuation was not lowered as low as the rent; something was always charged for the houses.

Personal attendance of objectors required.

The valuation as settled at present is very fair. A few alterations would bring it to the mark. Those alterations would be to lower and not to increase the valuations. The valuation is fully up to the rents; does not think more could be got from solvent tenants. In some instances more might be got; those instances are few. On his, Mr. Mansfield's property, the valuation is as high as the rent he receives, and in many instances above it. Mr. Vaughan's valuation was 10 per cent. and the revised valuation is 5 per cent. above the rents paid on his estate. In one instance, where the rent is 200*l*., the original valuation was 250*l*., and the revised valuation is 225*l*.

Houses in towns.

The valuation of many of the houses in the town of Naas was lowered from 15 to 25 per cent.

The guardians reduced the valuation in the town of Naas to what they considered the full value. Some of the houses are let at higher rents; but thinks the landlords, in those instances, have great trouble in getting the rent.

Land mostly let on lease.

Nearly all the farms in this county are held by lease. Where the farms are large, landlords must give leases, or they will not get good tenants who will make improvements.

TABLE showing the Effect of the First and Second Revision of the Valuation.*

Electoral Divisions.	Original Valuation.			Valuation after the first Revision.			Valuation after the second Revision.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Killashee	7,501	9	4	6,384	9	6	6,338	7	6
Caragh	6,854	7	0	6,727	0	9	6,227	5	1
Rathanan	5,734	10	3	5,233	10	6	5,136	7	2
Tunahor	7,788	13	8	6,514	12	3	5,550	15	9
Claur	5,272	0	11	4,712	0	6	4,626	19	2
Bodenstown	12,845	15	1½	12,297	12	8½	11,902	1	9
Old Connell	4,526	9	10	3,985	16	3	3,880	3	6
Ballysax	10,610	4	2	9,883	0	3	9,084	5	8
Usk	4,220	0	10	4,138	17	3	4,060	7	2
Newbridge	2,200	12	1	8,191	0	8	7,736	11	10
Boystown	8,016	17	2½	7,695	18	11½	†7,475	2	3½
Kill	13,495	19	1¼	12,755	3	10¾	12,574	7	7
Kilcullen	6,881	17	8	6,616	9	4	6,696	2	9
Kildare	12,086	13	10½	11,850	19	2½	11,732	19	1½
Carnalway	5,918	5	8	5,805	8	7	5,809	3	2
Blessington	12,884	7	5	12,228	5	3	12,036	16	3
Naas	18,934	0	0½	16,792	2	5	15,563	16	5
Moorfield	6,526	0	9	5,478	10	8	4,763	11	4
Ballymore Eustace	9,989	7	2	8,611	12	5	8,357	0	11
Kilmague	5,480	19	0	5,161	12	5	5,223	9	3
Gilltown	7,131	7	9	6,914	1	4	6,749	14	7
Downings	5,728	7	3	5,439	8	10	5,631	19	2
Rathmore	7,754	13	8	7,515	19	7	7,207	5	3
Total	188,382	19	9¼	180,933	13	6¼	174,364	12	8

* A letter was received from Mr. Vaughan, with reference to the above return, stating that "there are items in that statement which require explanation, for several of the reductions which have been noted are not strictly reductions in the valuation, but upon property (bogs) on which a nominal value was placed in the first instance to oblige landlords to produce their rentals; and a very considerable portion of the reduction was caused by placing on some turnpike roads, and on the canal, a very high valuation for the same purpose."

In a subsequent letter, Mr. Vaughan states, with reference to the same return, as follows:—"I cannot now give any very particular explanation of the apparent alterations in the valuation, but may observe that many of the apparent alterations are not alterations in point of fact; which I shall explain in this way:—When the original valuation was making, we found it necessary to put an excessive valuation on the bogs, canals, and turnpike roads, to oblige the persons deriving profits therefrom to come forward and prove to the exact amount of profit on which they should be rated.

"In this way some bogs, which are rated at 100*l.*, on examination proved not to be rateable, inasmuch as the parties derive *no profit* from them. In much the same way the turnpike roads and canals were reduced to a very considerable amount. These would make, on the whole Union, a reduction of some thousands; which, added to the reductions which really were made by the guardians, would tend to place in a very bad light the interference of the guardians and the *erroneousness* of the valuation.

"Relative to my examination, I would wish to make the following statement:—In my original examination, I stated that I made no calculation as to value, founded on gross value. This answer alludes to the 'gross value' in the second schedule of the Irish Poor Relief Act. The net value was ascertained, not by deducting from a gross value the rates, taxes, repairs, and insurance, but from calculations founded on an innate knowledge of what the land was able to produce, together with a certain scale of prices for agricultural produce. The following scale I had adopted in making a valuation of the Earl of Darnley's estates; and any valuations I have since made are founded upon the same:—

	s.	d.			s.	d.	
Wheat	10	6	per cwt. of 112 lbs.	Butter	70	0	per cwt. of 112 lbs.
Oats	6	3	" "	Beef	35	0	" "
Barley	7	3	" "	Mutton	37	0	" "
Potatoes	1	8	" "	Pork	27	0	" "

"At this scale, about one-fifth of the gross produce would be near the rent. Thus, an acre, producing 20 barrels of oats, at 11*s.* per barrel, would set by the year at from 45*s.* to 50*s.*; and another, producing 10 barrels, about 17*s.* or 20*s.* There will be exceptions, but the cases given are fair specimens. Take, also, an acre of land, able to feed and fatten a beast weighing 6 or 6½ cwt.; the letting value will be about 50*s.* per acre; and land that will take two acres to *feed* a beast of 4 cwt. will fetch about 20*s.* per acre: this land will not fatten. This is for land 25 to 30 miles from the port. Land becomes more valuable for agricultural purposes as you approach the port, at the rate of about one per cent. for every five miles. (*This proportion Mr. Vaughan in a subsequent letter corrected to* 'one per cent. per mile.') The acres above alluded to are Irish."

† In the original return, the amount of the final valuation of Boystown electoral division was, by a clerical error, stated to be 2,475*l.* 2*s.* 3½*d.*, instead of 7,475*l.* 2*s.* 3½*d.* In consequence of that mistake, the present valuation of the entire Union was, in the Naas report, stated to amount to 169,364*l.* 12*s.* 8*d.*, being 5,000*l.* less than the true amount.

VALUATION of £10 COUNTY ELECTORS (registered 1832 to 1840), so far as ascertained.

COUNTY KILDARE. NAAS UNION.

Marked thus * registered in 1832, and not since re-registered.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter registers, as stated in Clerk of Peace's List	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
East Ophaly.	*Rev. Pat. Breenan	October 13, 1832	Land	Kildare	1 0 0	1 15 0	
	*Patrick Byrne	October 17, 1832	Farm-house and land.	Martinstown	57 0 0	35 7 0	
	Richard Brown	April 7, 1836	Thatched house and garden.	Kildare	2 0 0	4 0 0	
	*Robert Brereton	October 17, 1832	Farm-house and land.	Shanaclone	187 0 0	150 0 0	
	*Richard Berney	,,	Ditto	Brownstone	138 1 59	90 10 0	
	Edward Byrne	June 20, 1839	Cabin and land	Carna	21 0 0	19 2 6	
	Michael Behan	October 17, 1839	House, offices, and land.	Kilnagoran	27 0 0	20 0 0	
	John Behan	,,	Land	Ditto	48 0 0	35 2 0	
	*Peter Bracken	Nov. 26, 1832	Stables and arable land.	Martinstown	21 3 25	16 0 0	
	*James Cullen	October 17, 1832	Cabin and land	Ditto	17 1 0	13 0 0	
	*Thady Cleary	,,	House, offices, and land.	Friarstown	26 2 25	18 0 0	
	*John Cronley	October 19, 1832	Cabin, barn, and land.	Friarstown	38 3 20	42 0 0	
	*Morris Conlan	Nov. 19, 1832	Cabin and land	Brownstown	7 0 20	9 6 9	
	William Coatesworth	June 20, 1839	House and land	Martinstown	71 3 0	65 0 0	
	Owen Conlan	October 17, 1839	House, offices, and land.	Pollardstown	285 1 20	190 0 0	
	Daniel Cleary	October 18, 1839	House, offices, and garden.	Kildare	0 1 0	22 0 0	
	Thomas Cleary	January 2, 1840	Two slate houses and offices.	Kildare	0 1 20	10 0 0	
	*James Dunleary	October 17, 1832	House, stables, and land.	Brownstown	41 1 8	35 5 0	
	*Charles Dunn	,,	Land	Kildare	4 3 17	4 10 0	
	*Edward Dempsy	,,	House, offices, and garden.	Ditto	0 0 20	2 0 0	
	John Doyle	October 18, 1839	House, stable, and garden.	Kildare	0 0 24	4 0 0	
	John Davis	October 18, 1839	House, offices, and land.	Strawhall	39 2 0	50 0 0	
	William Dunne	June 20, 1839	Ditto	Tully	216 0 0	332 13 0	
	Lawrence Dowling	Dec. 31, 1835	Ditto	Carrickinearl	172 3 28	120 7 4	
	Charles Dunne	June 20, 1839	Land	Kildare	0 0 21	2 10 0	
	Jas. Dunne	October 17, 1839		Ditto	29 0 0	31 10 0	
	*Michael Farrell	October 18, 1832	House, offices, and land.	Friarstown	29 0 20	29 0 0	
	*Edward Farrell	,,	Ditto	Ditto	19 0 0	21 0 0	
	*Anthony Foran	Nov. 19, 1832	House and land	Kildare	5 2 30	7 0 0	
	Daniel Fleming	October 18, 1839	House, offices, and land.	Moortown	110 3 30	70 0 0	
	Stephen Garry	January 2, 1840	Ditto	Red Hills	144 2 0	91 0 0	
	*Stephen Garry	October 18, 1832	Land	Kildare	5 0 10	7 0 0	
	*Hugh Higgins	,,	Ditto	Ditto	59 0 20	73 0 0	
	*Mart. Horan	,,	House and offices	Ditto	0 10 0	6 0 0	
	James Higgins	April 7, 1836	Land, mill, &c.	Tully	180 1 20	208 19 0	
	Owen Kelly	,,	House, offices, and land.	Rathbride	58 3 0	45 0 0	
	Laurence Kelly	,,	House and land	Kildare	0 3 0	8 6 0	
	*Patrick Keary	October 17, 1832	Arable land	Brownstown	95 2 20	104 2 0	
	John Keegan	June 20, 1839	House and garden	Kildare	0 0 20	10 0 0	
	*Morris Kelly	October 18, 1832	House, offices, and land.	Friarstown	70 0 0	78 0 0	
	*Michael Kelly	,,	Arable land	Brownstown	55 0 30	39 0 0	
	William Keegan	October 19, 1833	Two houses and yard.	Kildare	0 0 20	4 0 0	
	James Kelly	,,	House, offices, and land.	Rathbride	128 2 30	95 0 0	
	*Laurence Keegan	Nov. 19, 1832	Land	Tully	26 0 10	22 0 0	
	Michael Lee	June 20, 1839	House, barn, and land.	Tully	129 2 13	185 0 0	
	William Lee	June 20, 1839	Barn and land	Tully	45 1 20	68 17 0	
	Thomas Lee	,,	House and land	Carna	26 3 30	20 0 0	
	John Lee	,,	Tillage	Ditto	77 3 0	75 0 0	
	Peter Lee	,,	House, stables, &c.	Ditto	19 1 14	13 10 0	
	Daniel Lawler	October 17, 1839	Farm-house, stables, and land.	Tully	32 1 25	30 0 0	
	Mathew Larkin	October 10, 1834	House, offices, and stabling.	Loughbrown	30 3 12	54 3 0	
	*John Moore	October 19, 1832	House, office, and land.	Friarstown	96 0 0	91 17 6	
	*Edward Moore	,,	Mill-house and land	Rathbride	21 2 20	16 0 0	
	*Loughlin Moran	,,	House, offices, and land.	Whitesland	27 2 20	27 0 0	
	*Matthew M'Conra	Nov. 19, 1832	Cabin and pasture	Martinstown	65 3 0	45 10 0	
	Laurence Murphy	October 19, 1839	Land	Little Glegarrett	9 1 0	9 0 1	
	John Mothersill	Dec. 28, 1837		Grudale, otherwise Friarstown.	18 0 10	34 12 4	
	*Francis Neal	Nov. 19, 1832	Cabin and garden	Kildare	0 0 34	2 10 0	
	*William Orford	October 20, 1832	Arable land	Carna	142 1 20	114 0 0	
	Boyle O'Connor	April 7, 1836	Stable	Ditto	0 1 0	6 0 0	
	*Henry Tiernan	Nov. 20, 1832	Land	Rathbride	15 3 33	10 0 0	
	Matthew White	October 17, 1839	Two houses, offices, and garden.	Kildare	0 1 0	8 0 0	

Valuation of £10 County Electors, (registered 1832 to 1840,)—*continued.*

COUNTY KILDARE. NAAS UNION.

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CONNELL.	Patrick Bracken . . .	October 21, 1839	House, offices, and land.	Morristown Biller	119 1 20	95 0 0	
	*William Corcoran . .	October 10, 1832	Bottoms, and cut-away-bog.	Robertstown . .	1 1 0	0 17 0	
	Thomas Connell . . .	October 21, 1839	Farm-house and land.	Ditto	12 1 2	14 15 0	
	James Carter	April 10, 1837	House, garden, and offices.	Kilmeague . .	1 1 20	7 19 3	Carly in rate-book.
	*John Dunn	October 11, 1832	House, offices, and land.	Allen and Mylerstown.	68 0 10	35 10 0	Rated as Edward Dunne
	Michael Dempsey . .	June 25, 1839	Ditto	Morristown Biller	50 2 38	48 0 0	
	George Davis	October 21, 1839	Land	Ballyteague . .	81 2 0	48 18 0	
	James Dowling . . .	October 21, 1839	House, offices, and land.	Allenwood . . .	151 0 30	101 0 0	
	*Richard Farrell . . .	October 11, 1832	Mill-house, offices, and land.	Great Connell .	22 1 32	96 7 6	
	Thomas Fitzpatrick . .	April 15. 1836	. . .	Dowdingstown .	234 1 32	255 0 0	
	Thomas Farrell . . .	October 17, 1836	House, stable-yard and shop.	Great Connell. .	0 0 20	12 0 0	
	Patrick Farrell . . .	October 17, 1836	House, offices, and land.	Newhall . . .	34 0 0	23 4 0	
	Thomas Flood. . . .	June 25, 1839	House, offices, and mill.	Ditto	330 0 0	325 0 0	
	Henry Flanagan . . .	,,	House, offices, and land.	Corbally . . .	150 3 16	113 16 0	
	John Gannon	April 11, 1836	Land	Corbally . . .	158 3 0	118 18 0	
	*George Higgins . . .	October 12, 1832	. .	Hillsborough . .	94 3 0	115 0 0	
	Andrew Hickey . . .	October 21, 1839	House, offices, and land.	Rathernan. . .	153 1 36	92 19 6	
	Cornelius Hannon . .	June 25, 1839	Ditto	Kilbelin . . .	248 1 39	260 4 0	
	Darby Kelly	,,	House, garden, and lawn.	Great Connell. .	122 3 22	121 0 0	
	Nicholas Kearney . .	,,	Farm-house, office, garden and land.	Newhall or Moortown.	197 2 0	139 0 0	
	Bartholomew Kelly . .	October 21, 1839	House, offices, and land.	Rathernan . .	67 2 15	44 0 0	
	John Lynch	June 25, 1839	House, garden, and bog.	Great Connell. .	49 2 22	29 0 0	
	Abel Lazenby	October 17, 1836	Bottoms.	Kilmeage or Allenwood.	132 1 30	39 13 0	
	John Mason	,,	House, garden, and offices.	Ditto	1 1 20	5 19 3	
	William Mulhall . . .	October 21, 1839	Cabin and land .	Derrymullen . .	82 3 10	40 0 0	
	Peter Nowlan . . .	October 21, 1839	House and land .	Kilmeage . . .	175 1 0	120 5 0	
	*Caleb Powell, Esq. . .	October 17, 1832	House, offices, and yard.	Great Connell. .	8 1 36	48 2 0	
	John Price	October 16, 1837	House, garden, and offices.	Kilmeage . . .	0 0 20	8 19 0	
	*Philip Ryan	October 19, 1832	Land	Newbridge . .	15 2 36	19 0 0	
	Wilson Simmonds . .	October 21, 1839	House, offices, and land.	Allenwood . . .	123 1 0	78 16 9	
	James Strong	,,	Ditto	Coolagh . . .	78 0 30	66 14 0	
	*James Tiernan . . .	Nov. 20, 1832	Ditto	Cloncumber . .	133 0 34	72 12 6	
	John Thornton . . .	October 21, 1839	House and ruins .	Ballyteague . .	95 1 20	52 18 4	
	Joseph Whelan . . .	June 26, 1839	Public-house. offices, and land.	Walshestown . .	28 0 15	27 17 0	
	David Wallace . . .	,,	House and land .	Blackrath . . .	11 1 39	8 10 0	
SOUTH NAAS.	*James Beahan . . .	October 17, 1832	House, offices, and land.	Gilltown . . .	97 2 15	90 4 0	
	Daniel Brennan . . .	June 25, 1839 .	Farm-house, barn, &c.	Kilcullen . . .	7 0 38	5 10 0	
	John Butterfield . . .	,,	House and field .	Blackbog or Grangemore.	87 0 20	80 12 0	
	Richard Budds . . .	October 16, 1837	House, offices, and land.	Gilltown . . .	85 0 5	81 5 0	
	James Byrne	April 9, 1838	Farm-house, offices, and land.	Walterstown . .	16 1 30	13 10 7	
	*William Connor . . .	October 10, 1832	Farm-house and land.	Stephenstown . .	65 0 25	55 0 0	
	Laurence Dillon . . .	June 25, 1839	House, out-offices, and land.	Harristown . .	55 0 5	57 0 0	
	Richard Dillon . . .	,,	Thatched house and land.	Myllotstown . .	90 1 0	85 0 0	
	William Daly	,,	Cabin, arable, and pasture.	Mullycash . .	56 2 11	49 17 6	
	James Daly	June 25, 1839	Farm-house and land.	Stephenstown . .	29 3 0	21 0 0	
	*John Fisher	October 11, 1832	House, offices, and land.	Newtown . . .	66 3 0	82 5 2	
	*Richard Feagan . . .	Nov. 12, 1832	Farm-house and land.	Swordlestown . .	357 3 10	255 2 7	
	*Laurence Flood . . .	,,	Cabin, stable, and tillage.	Ditto	49 2 25	13 0 0	
	James Flanagan . . .	January 2, 1839	House, offices, and land.	Gilltown . . .	33 3 35	38 12 7	
	John Gahan	June 25, 1839	Farm-house and land.	Stephenstown . .	137 2 0	102 0 0	
	Michael Kelly . . .	June 25, 1839	Farm-house, arable, and pasture.	Meylerstown . .	104 1 37	80 18 9	

Valuation of £10 County Electors, (registered 1832 to 1840,)—*continued.*

COUNTY KILDARE. NAAS UNION.

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Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
South Naas.	Denis Kealy	October 21, 1839	Cabin and land	Swordlestown	72 3 23	30 0 0	
	*Bartholomew Kelly	Nov. 20, 1832	Land	Logstown	16 0 30	22 13 3	
	Patrick Kelly	January 2, 1839	House, offices, and land.	Grangebeg	66 2 25	64 12 2	
	*Christopher Lawlor	October 19, 1832	Farm-house and land.	Newtown	19 3 2	14 3 0	
	*James Leigh	Nov. 12, 1832	House, offices, and land.	Grangemore	18 2 0	19 7 3	
	*James Maguire	October 18, 1832	House and offices.	Kilcullen	26 0 21	52 16 2	
	Darby Murphy	October 17, 1836	House, offices, and land.	Grangemore	20 0 0	20 5 0	
	Terence Nowlan	June 25, 1839	Farm-house, arable, and pasture.	Oldtown	41 10 10	37 12 6	
	Henry Smith	October 21, 1839	Farm-house and tilled land.	Dunstown	71 1 30	60 8 9	
	William Smith	,,	Cabin and land	Flemingstown	59 1 6	30 0 0	
	*James Smith	Nov. 19, 1832	Land	Harristown	12 2 25	10 8 0	
	Thomas Smith	October 15, 1838	Farm-house, offices, and land.	Waterstown	64 1 30	56 0 0	
	Robert Smith	,,	House, offices, and land.	Grangebeg	59 3 35	55 13 0	
	*Christopher Toole	Nov. 12, 1832	House and garden	Grangemore	22 1 15	26 13 0	
	William Valentine	January 7, 1840	House and arable	Flemingstown	116 3 16	75 0 0	
	*William Waldron	October 25, 1832	House and offices.	Little Delamaine	0 0 5	5 0 0	
	William Waters	October 21, 1839	House, out-office, and land.	Gilltown	20 3 0	25 18 9	
	Thomas Walsh	January 2, 1839	Ditto	Balabeg	51 2 27	51 19 0	
South Salt.	John Andrews	June 25, 1839	House, offices, and land.	Castlewarden	62 3 20	70 0 0	
	*Thomas Berns	October 10, 1832	Land	Kill	7 1 0	7 19 6	
	Peter Buggle	October 21, 1839	House and land	Kilteel	39 3 17	38 0 0	
	*Andrew Carroll	October 10, 1832	Ditto	Greenhills	19 0 10	25 0 0	
	George Cunningham	April 11, 1836	Land	Kill	20 0 0	20 0 0	
	Richard Cunningham	October 17, 1836	House, offices, and land.	Ditto	0 1 30	17 2 9	
	*Paul Dunn	October 11, 1832		Newtown	51 0 15	50 0 0	
	Thomas Flanagan	June 25, 1839	House, offices, and land.	Broguestown	120 0 22	125 0 0	
	*John Fitzgerald	October 11, 1832	Cabin and land	Castlewarden	33 3 0	30 1 6	
	*John Fleming	October 12, 1832	House, offices, and land.	Hortwell	18 0 15	21 0 0	
	*Nicholas Kearney	,,	Land	Kilwarden	57 3 20	58 0 0	
	Timothy Kearney	June 25, 1839	Farm-house, offices, and land.	Kill	72 2 25	78 15 0	
	John Kennedy	October 17, 1836	Land	Hutton Read	36 0 0	46 0 0	
	John Leahy	June 25, 1839	Farm-house and land.	Kilwarden	75 0 10	60 0 0	
	William Leahy	October 16, 1837	Ditto	Ditto	43 1 28	60 0 0	
	*Morris Power	,,	Land and cabin in ruins.	Kilwarden	15 3 5	16 0 0	
	John Rutherford	June 27, 1836	House. offices, and land.	Fodeens	237 2 20	172 14 0	
	Matthew Timmins	October 21, 1839	House and land	Greenhills	80 3 30	75 0 0	
North Naas.	*Rev. F. J. Archer	October 10, 1832	Land, house, and offices.	Rathmore	18 2 5	44 1 3	
	Samuel Atkinson	June 26, 1839	House, offices, and garden.	Naas	0 0 15	18 0 0	
	Patrick Anderson	October 22, 1839	House	Ditto	0 0 4	9 0 0	
	*John Burke	October 10, 1832	House, offices, and land.	Rathmore	16 2 38	12 6 0	
	James Boushall	April 8, 1835	House and garden	Ditto	0 0 15	20 0 0	
	*John Pegley	October 10, 1832	House, offices, and land.	Rathmore	92 2 20	70 0 0	
	*Patrick Burke	Nov. 12, 1832	House and land	Osbertstown	19 3 6	21 0 0	
	Benjamin Blowney	April 11, 1836	House and garden	Naas	0 0 35	15 0 0	
	Patrick Behan	October 18, 1836	House and land	Redbog	33 2 4	25 0 0	
	*Charles Connor	October 10, 1832	House, offices, and land.	Ditto	21 0 15	20 10 0	
	*Patrick Conway	,,	Slated house, office, and garden.	Naas	0 0 20	12 0 0	
	John Cosgrave	June 25, 1839	Land	Rathaskee	29 2 0	36 0 0	
	John Confrey	October 21, 1839	Land and farm-house.	Cradockstown	65 0 32	44 0 0	
	*Patrick Connor	October 26, 1832	House, offices, and land.	Redbog	52 1 33	44 11 0	
	*Patrick Cullen	Nov. 12, 1832	House, offices, and land.	Woolfestown	48 2 13	30 13 11	
	*Rev. G. Doyle	October 11, 1832	Ditto	Naas	0 3 0	25 0 0	Re-registered as £20 fr holder, 2d Jan., 183
	*Pierce Doyle	,,	House and land	Osbertstown	14 2 5	17 0 0	
	*Patrick Dee	,,	Thatched house, barn, and land.	Osbertstown	1 3 4	3 2 3	He had more land, his lease is out.
	Hugh Doyle	June 25, 1839	Slated house, thatched offices, and land.	Ditto	66 0 13	84 0 0	
	*Luke Duffy	October 25, 1832	House, offices, and garden.	Naas	0 0 20	20 0 0	

Valuation of £10 County Electors, (registered 1832 to 1840,)—*continued.*

COUNTY KILDARE. NAAS UNION.

Marked thus * registered in 1832, and not since re-registered.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter registers, as stated in Clerk of Peace's List.	Extent in Statute Measure, as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
North Naas.	Simon Donnelly	October 17, 1836	Land	Cradockstown	82 0 37	63 0 0	
	Thomas Ebbs	October 22, 1839	Corn-mill, house, offices, and land.	Rathmore	49 3 35	70 19 2	
	*John Finamore	October 11, 1832	House, offices, and land.	Rathmore	65 1 30	61 0 0	
	John Fitzpatrick	October 15, 1838	House and land	Johnstown	129 2 0	166 11 6	
	*Peter Folliard	October 11, 1832	House, yard, and ball court.	Naas	0 0 30	20 0 0	
	James Feegan	June 25, 1839	House and offices	Naas	0 0 15	28 0 0	
	James Fegan	,,	House and yard	Ditto	0 0 15	15 0 0	
	*Patrick Fegan	October 18, 1832	Ditto	Broadfield	0 0 10	23 0 0	
	Martin Farrell	April 11, 1836	House and garden	Naas	0 0 15	25 0 0	
	*Patrick Fitzpatrick	October 15, 1832	House and land	Johnstown	129 2 0	166 11 6	
	*Charles James Green	October 25, 1832	Ditto	Naas	6 3 8	42 0 0	
	*Thomas Grumley	,,	Cabin and land	Tipper	20 1 38	19 15 3	
	Patrick Gorman	October 17, 1836	Thatched house, offices, and land.	Monread	12 0 39	15 0 0	
	Timothy Griffin	October 16, 1837	House, offices, and land.	Rathmore	128 1 37	192 17 1	
	*Thomas Headon	October 12, 1832	Ditto	Cradockstown	166 1 12	120 0 0	
	Edward Healy	June 20, 1839	2 story house, offices and land.	Sallins	34 2 38	35 0 0	
	Thomas Kinshalla	October 22, 1839	Land	Osberstown	80 3 12	101 0 7	
	John Keenan	,,	House and offices	Naas	0 0 15	10 0 0	
	*Martin Kelly	October 25, 1832	House, offices, land, and cut bog.	Redbog	81 1 0	60 15 0	
	Patrick Keenan	October 22, 1839	Land	Naas	5 0 0	10 0 0	
	Thomas Kelly	April 11, 1836	House, offices, land, and cut bog.	Woolfestown	81 1 0	60 15 0	
	*Owen Lawlor	October 25, 1832	House, offices, and land.	Jigginstown	197 1 24	180 0 0	
	Peter Lyons	October 21, 1839	Land	Cradockstown	99 1 21	91 16 3	
	*James Mealy	October 20, 1832	House, offices, and land.	Woolfestown	40 0 5	29 10 6	
	*Michael Mullee	,,	Ditto	Ditto	53 0 19	35 0 0	
	*Stephen Mulleda	October 24, 1832	Land	Naas	3 4 19	4 19 0	
	*John Magrath	October 25, 1832	Cabin and garden.	Sallins and Osberstown.	0 0 10	1 10 0	Is the landlord of several houses in Sallins.
	*William Murray	,,	Land	Furryhill	76 3 27	68 18 1	
	*Patrick Murphy	,,	House, offices, and land.	Robin and Mary's-land.	15 0 35	13 13 11	
	*Patrick Macdonnell	,,	Slated house	Sallins	0 0 20	4 0 0	
	*James Mooney	,,	House and garden	Woolfestown	0 0 16	55 1 2	
	*James Murray	October 26, 1832	House and land	Furryhill	6 2 35	6 18 0	
	*John Mealy	,,	House, offices, and land.	Woolfestown	63 3 20	43 0 0	
	*Darby Mullee	October 27, 1832	Ditto	Rathmore	103 2 14	83 0 0	
	*Timothy Magrath	,,	Land	Naas	20 2 15	32 0 0	
	Bryan Neill	June 25, 1839	Cabin and land	Monreath	12 1 11	14 0 0	
	Patrick O'Neill	June 26, 1839	. . .	Ladyhill	154 0 0	160 0 0	
	Benjamin Power	April 11, 1839	House and garden	Naas	0 0 20	14 0 0	
	*Patrick Power	October 25, 1832	. . .	Punchestown	47 0 79	30 7 0	
	*James Slattery	October 22, 1832	House, offices, and land.	Woolfestown	74 0 8	67 2 0	
	Robert Sergeant	October 24, 1839	. . .	Punchestown	47 0 8	30 16 10	
	*John Treacy	October 25, 1832	House, offices, and land.	Jigginstown	52 1 24	45 0 0	
	Thomas Wilkinson	June 27, 1836	House and rere	Naas	0 0 10	14 0 0	
Narragh.	John Dixon	January 2, 1840	Thatched house	Uske	104 2 1	99 1 1	
	*Thomas Kitley	October 18, 1832	Thatched house, office, and land.	Ballymount	80 2 5	50 0 0	
	*John Lea	October 16, 1832	Slated house, offices, and land	Ditto	97 2 1	70 0 0	
Clane.	Patrick Archbald	October 21, 1839	House, offices, and land.	Timahoe	79 3 38	50 0 0	Dead.
	John Byrne	June 25, 1839	House, barn, and land.	Donore	32 0 19	28 3 0	
	*Thomas Cross	October 10, 1832	House, barn, and garden.	Garavoge	28 1 10	16 0 0	
	John Cross	June 25, 1839	House, offices, and land.	Gilltown	115 2 11	81 0 0	
	*Laurence Connor	October 10, 1832	. .	Timahoe	48 2 5	31 10 0	
	Matthew Cusack	June 25, 1839	Thatched house and tillage.	Blackwood	15 2 20	11 8 6	
	John Connor	,,	Land	Clane	61 1 37	60 16 0	
	*Patrick Connor	October 10, 1832	House, barn, and garden.	Garavoge	67 0 6	49 18 0	
	Michael Connor	June 25, 1839	House and land	Ballinafa	160 2 38	133 17 6	
	Edward Connor	,,	Ditto	Ditto	55 3 22	53 5 9	
	*Maurice Connor	October 12, 1832	. .	Clonkeveen	79 0 14	17 5 0	
	John Cummins	June 25, 1839	House, offices, and land.	Yeomanstown	215 3 28	204 0 1	
	Owen Cassidy	April 11, 1836	Ditto	Donore	11 3 0	10 18 0	
	William Colgan	January 7, 1840	Ditto	Hodgestown	60 1 13	47 0 0	
	*Patrick Dillon	October 11, 1832	House and yard	Clane	0 0 20	1 13 1	
	John Doran	June 25, 1839	Cabin and bottoms	Greigs	22 3 20	15 0 0	
	Michael Dawson	,,	House, offices, and land.	Killibegs	52 1 35	44 15 0	

Valuation of £10 County Electors, (registered 1832 to 1840,)—*continued.*

COUNTY KILDARE. NAAS UNION.

Marked thus * registered in 1832, and not since re-registered.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter Registers, as stated in Clerk of Peace's List.	Extent in Statute Measure, as in Rate Book. A. R. P.	Net Annual Value, as in Rate Book. £. s. d.	Observations.
CLANE.	Michael Dawson	June 25, 1839	Ditto	Downings	117 3 0	106 0 0	
	*Thomas Dignum	October 11, 1832	House and land	Landenstown	36 1 0	40 11 8	
	*Thomas Dunn	,,	Cabin and land	Waterstown	43 0 30	40 0 0	
	*John Donegan	,,	House, offices, garden, and land.	Stickens	109 2 21	60 0 0	
	Matthew Dunn	June 25, 1889	House, offices, and land.	Ballysize	119 1 5	100 0 0	
	*Thomas Dolan	October 11, 1832	Cabin, barn, and land.	Timahoe	18 2 0	12 10 0	
	Edward Doogan	June 25, 1839	Farm-house, offices, and land.	Raheen	170 3 8	114 16 8	
	*Patrick Dowling	October 11, 1832	House and land	Ballinafa	13 3 33	7 19 6	
	*Michael Doorly	October 12, 1832	House, office, and land, bad bottoms	Broka	38 0 12	28 0 0	
	John Doyle	October 16, 1837	House, offices, and land.	Barrettstown	82 1 0	76 0 0	
	*James Fagan	October 11, 1832	Ditto	Gilltown	96 3 5	65 0 0	
	Thomas Farrell	June 25, 1839	Land	Curry-hills	39 0 0	33 6 0	
	*John Fagan	October 11, 1832		Greigues	12 3 35	7 15 0	
	*Edward Fitzsimmons	,,	House and lands	Ballinafa	10 0 20	6 1 0	
	*Andrew Flanagan	,,	House, barn, and garden.	Garavoge	31 0 32	34 4 0	
	William Farrell	April 11, 1836	Land and 2 cabins	Kilmurray	60 1 10	39 0 0	
	*Daniel Grennan	October 12, 1832	House, office, and land.	Timahoe	10 1 2	4 11 6	
	Thomas Geoghegan	June 25, 1839	Land	Clane	3 3 24	3 5 0	
	*Michael Gaffney	Nov. 12, 1832	House, office, and land.	Timahoe	11 0 16	5 16 0	
	*James Gibbey	Nov. 21, 1832	Ditto	Curry-hills	9 1 10	13 3 6	
	*Nicholas Hayley	October 12, 1832	Land and quarry	Clane	2 1 30	3 8 3	
	Patrick Hayley	June 26, 1839	Cabin and land	Loughanure	2 1 0	1 1 3	
	*John Halligan	Nov. 12, 1832	Ditto	Greigues	29 3 0	18 10 0	
	*Michael Hanlon	Nov. 21, 1832	Ditto	Timahoe	9 1 26	9 0 6	
	Hugh Kennedy	June 25, 1839	Land	Clane	25 3 21	27 15 0	
	*William Kenna	June 24, 1832	House and land	Ballinafa	10 3 9	6 2 6	
	Patrick Keegan	June 26, 1839	House and garden.	Clane	0 0 20	5 3 1	
	Edward Keating	June 26, 1837	House, office, and land.	Timahoe	55 0 0	40 0 0	
	Garrett Keating, sen.	,,	Ditto	Ditto	78 0 13	51 0 0	
	Garrett Keating, jun.	,,	Ditto	Ditto	92 3 37	60 0 0	
	John Lennon	October 21, 1839	Ditto	Downings	17 2 0	13 15 0	
	Thomas M'Dermott	,,	Farm-house, office, and land.	Cooligmartin	88 2 18	54 15 0	
	James Maguire	June 25, 1839	House, offices, garden and land.	Yeomanstown	85 7 0	70 0 0	
	Andrew Murray	,,	Ditto	Clonkeveen	65 0 1	60 0 0	
	Andrew Murray	,,	Slated-house, offices, and land.	Newtown Donore.	100 0 20	83 10 0	
	Peter Mahony	,,	Land	Clane	4 3 0	4 10 0	
	*Patrick Nolan	Nov. 12. 1832	Farm-house, garden, and land.	Carnagh	82 0 15	57 16 10	
	*Richard Power	Nov. 21, 1832		Curry-hills	58 1 12	50 15 6	
	Arthur Power	October 16, 1837	House and land	Waterstown	48 3 14	33 0 0	
	Elias Russell	June 26, 1839	House, office, and land.	Blackwood	4 3 20	13 7 6	
	*Thomas Radcliffe	October 23, 1832	House, offices, and land.	Curry-hills	79 1 21	90 0 0	
	Christopher Rorke	June 26, 1839	Cabin and land	Carpduff	3 3 10	2 19 6	
	*Thomas Rorke	October 24, 1832	House and garden	Clane	0 0 20	6 4 8	
	*David Rorke	Nov. 12, 1832	House and land	Waterstown	41 1 15	36 16 8	
	Patrick Stackpoole	June 26, 1839	Cabin and land	Loughanure	3 0 34	1 16 3	He has also part of a common.
	Andrew Smith	January 7, 1840	Farm-house, offices, and land.	Timahoe	126 0 22	74 0 0	
	*Michael Smith	Nov. 21, 1832	House, two slated offices, and land.	Ditto	57 3 23	37 6 0	
	*John Toole	October 20, 1832	Cabin and land	Firmount	10 3 0	11 12 9	
	John Tierney	June 26, 1839	Farm-house, offices, and land.	Millicent	94 2 23	90 0 0	
	Samuel Thomson	,,	Ditto	Blackwood	60 3 0	42 10 0	

VALUATION of £10 COUNTY ELECTORS (registered 1832 to 1840), so far as ascertained.

COUNTY DUBLIN. NAAS UNION.

UPPER CROSS.	Garrett Artry	February 6, 1837	House and land	Broadleas	5 2 12	8 14 4	By Judge Crampton on appeal.
	John Byrne	,,	Ditto	Ditto	8 3 16	11 11 3	Ditto.
	Patrick Bryan	October 23, 1839	House and land	Ditto	3 1 5	5 2 0	
	Thomas Byrne	April 9, 1835	Land	Leasons	51 3 39	57 3 10	
	James Connolly	January 9, 1837	House and land	Broadleas	8 3 30	15 8 5	
	James Conway	January 10, 1837	Ditto	Ditto	1 0 12	2 0 0	
	Myles Carroll	,,	House, offices, and land.	Slate Quarries	18 0 35	11 10 2	
	John Doran	April 10, 1835	House and garden	Ballymore Eustace	13 2 20	25 0 0	
	John Donough	October 21, 1836	Thatched house, offices, and land.	Little Brittas	81 0 20	85 0 0	

Valuation of £10 County Electors, (registered 1832 to 1840,)—*concluded.*

COUNTY DUBLIN. NAAS UNION.

Marked thus * registered in 1832, and not since re-registered.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
UPPER CROSS.	John Dolan	February 6, 1837	House and garden	Broadleas	0 0 10	2 0 0	By Judge Crampton on appeal.
	John Doyle	January 9, 1837	House and land	Ditto	5 0 27	7 9 6	
	Timothy Donnelly	October 27, 1837	. .	Ditto	10 2 22	14 15 11	
	James Doran	October 23, 1839	Farm-house and land.	Tipperkevin	20 2 36	19 12 3	
	Richard Giltrap	April 8, 1836	Farm-house, offices, &c.	Elverstown	49 1 10	50 4 8	
	Andrew Hanlon	February 6, 1837	House and land	Broadleas	5 1 0	7 18 9	Ditto.
	John Keough	January 7, 1837	House, offices, and land.	Dowdenstown	58 2 0	70 2 6	
	Hugh Kavanagh	January 9, 1837	House and land	Broadleas	3 2 24	6 1 3	
	Peter Keogh	,,	Ditto	Ditto	6 0 4	9 10 7	
	David Lahy	January 9, 1837	House and land	Ditto	11 0 20	17 13 9	
	Thomas Lahy	,,	Ditto	Ditto	4 0 30	7 1 5	
	Patrick M'Nulty	February 6, 1837	Ditto	Ditto	3 2 20	4 10 7	Ditto.
	James Neill	October 18, 1838	House and offices	Ballymore Eustace	0 0 30	8 0 0	
	Patrick Simon	February 6, 1837	House and land	Broadleas	26 2 15	34 14 10	
	Myles Shaughnessy	,,	Ditto	Ditto	9 1 19	13 4 2	
	William Toole	February 6, 1837	House and land	Broadleas	11 1 10	15 3 9	Ditto.
	Michael Walsh	October 27, 1837	House and land	Broadleas	8 2 30	12 8 3	
	*William Byrne	Nov. 16, 1832	House, offices, and garden.	Ballymore Eustace	1 0 10	2 0 0	
	*Thomas Byrne	October 25, 1832	Land and house	Broadleas	6 0 5	7 10 9	
	*Simon Beaghan	Nov. 13, 1832	Land	Tipperkevin	7 1 21	6 12 10	
	*James Beggs	October 27, 1832	House and land	Broadleas	0 3 0	2 8 9	
	*Stephen Higgins	October 26, 1832	House and garden	Ditto	0 0 20	1 10 0	
	*John Kearns	October 25, 1832	House and land	Broadleas	0 0 20	2 0 0	
	*Darby Keough	,,	House, offices, and land.	Dowdenstown	112 3 0	131 6 0	
	*Owen Keough	,,	Farm-house and land.	Ditto	120 1 0	140 6 3	
	*Terence Quin	,,	Land	Ballymore Eustace	39 2 36	45 11 5	
	*Martin Reilly	October 24, 1832	House and land	Coghlanstown	84 2 32	84 2 2	
	*Henry Smith	Nov. 15, 1832	Thatched house, offices, and land.	Oldcourt	4 3 20	6 17 6	
	*John Walsh	October 25, 1832	House and land	Broadleas	0 0 4	1 0 0	

VALUATION of £10 COUNTY ELECTORS (registered 1832 to 1840), so far as ascertained.

COUNTY WICKLOW. NAAS UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers, as stated in Clerk of Peace's List.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
LOWER TALBOTSTOWN.	Thomas Boathman	April 9, 1840	House, offices, and garden Thatched house, offices, and land	Blessington	0 0 32 0 0 32 58 3 20	14 0 0 18 0 0 80 8 0	
	William Boathman	October 30, 1839	House, offices, and land Land	Old Paddock	41 3 7 60 2 0	66 16 8 73 15 6	
	George Begley	April 9, 1840	Slated house, offices and land.	Three Castles	43 2 10	54 0 0	
	Michael Brown	October 28, 1834	Thatched house, offices, and land.	Cross Coal Harbour	171 0 15	203 12 6	
	John Brown	January 5, 1836	Slated house, offices, and land.	Ditto	115 2 20	186 0 0	
	Joseph Benjamin Eagan	April 5, 1837	Land House, offices, and garden Land, thatched house, and offices	Blessington	223 2 0 1 0 16	278 0 0 25 0 0	
	Joseph F. Egan	October 29, 1838	. . .	Ditto	30 1 20	47 16 6	
	James Hanning	April 9, 1840	House and offices	Ditto	0 0 20	10 0 0	
	John Lawler	October 28, 1840	Slated house, offices and land.	Oldcourt	94 0 0	103 3 6	
	Robert Mulligan	April 9. 1840	House, offices, and land.	Haylands	28 2 30	38 18 0	
	James Orford	October 28, 1840	House, offices, and garden Land	Blessington	0 0 30 9 1 0	12 0 0 12 9 6	
	Robert Panton	January 4, 1837	Land	Three Castles	61 1 20	82 17 1	
	George Tassie	January 5, 1836	Slated house, offices and land.	Ditto	200 0 10	216 2 0	Name in rate-book, George Tossie.
	Charles Walsh	October 30, 1839	Thatched house, offices, and land.	Oldcourt	84 3 10	47 14 4	
	Thomas Wallace	January 6, 1840	House, offices, and land.	Blessington	0 0 20	8 0 0	
	Thomas Wilson	October 29, 1838	Slated house, offices and land.	Ditto	194 1 25	247 18 7	
	*Timothy Breen	October 20, 1832	Ditto Land	Cross Coal Harbour	14 1 30 34 3 30	30 3 0 45 8 4	
	*Michael Tallon	,,	Thatched house, offices, and land.	Three Castles	113 0 30	77 17 4	

APPENDIX.

Naas.

Rent and valuation of occupiers.

RENT and VALUATION of OCCUPIERS,
(furnished by the Valuator.)

COUNTY KILDARE. NAAS UNION.

Electoral Division.	Name of Occupier.	Townland.	Estimated Extent. — Statute Measure.	Net Annual Value, as in Rate Book.	Rent.	Observations.
			A. R. P.	£. s. d.	£. s. d.	
BALLYSAX.	George Knox	Brownstown	99 1 20	138 0 0	100 0 0	
	John Cullen	,,	33 3 20	24 1 0	40 0 0	
	Martha Delany	,,	1 2 10	2 9 0	1 14 0	
	Cornelius Hogan	,,	4 0 7	2 15 0	2 15 0	
	Laurence Hogan	,,	8 0 10	5 14 0	2 15 0	
	Terry Kelly	Maddenstown	426 2 37	347 10 0	100 0 0	
	Michael Kelly	Brownstown	55 0 30	39 0 0	35 10 0	
	Martin Dornican	Maddenstown	60 1 0	46 0 0	42 0 0	
	Thomas Ennis	. .	26 0 10	16 4 3	12 0 0	
	Laurence Ryan	Tully	195 3 13	133 5 0	100 12 0	
	Garrett Byrne	Maddenstown	31 0 37	26 15 0	30 0 0	
	James Farrell	. .	42 1 0	30 1 9	20 0 0	
	Peter Brennan	Martinstown	21 3 25	16 0 0	11 0 0	
	Dan. Lawler	Tully	32 1 25	30 0 0	31 10 0	
	John Davis	,,	71 3 0	110 0 0	120 0 0	
	James Behan	,,	20 0 0	28 0 0	25 0 0	
	E. and P. Orford	Sheshoon	306 0 20	239 0 0	137 0 0	
	John Moran	Tully	75 0 30	56 4 0	60 0 0	
	Denis Toole	Carna	40 3 20	31 0 0	23 0 0	
	Thomas Grady	,,	40 3 25	31 0 0	23 0 0	
	William Orford	,,	142 1 20	114 0 0	89 0 0	
	John Moore	Tully	72 2 30	35 18 0	70 12 0	
	William Higgins	Carna	7 1 6	6 0 0	4 10 0	
	John Mahon	Brownstown	4 0 7	3 10 0	3 0 0	
	Widow Donleavy	,,	41 1 8	35 5 0	25 10 0	
	Pat. Carrol	Ballysax	100 0 30	70 0 0	62 0 0	
	Edward Cullen	. .	27 1 0	12 0 0 and 5 1 8	14 5 0	
	William Kelly	Maddenstown	198 0 10	200 0 0	145 0 0	
	James Beahan	. .	100 1 28	65 0 0	67 0 0	
	Pat. Byrne	. .	57 1 0	35 7 0	31 17 0	
	Peter Shaw	Newtown	149 1 30	44 0 0	34 0 0	This is bog.
	Edward Conran	Masterstown	8 0 0	6 10 0	5 11 0	
	Pat. Holigan	. .	187 3 22	74 13 0	80 0 0	
	John Lee	Carna	77 3 0	75 0 0	40 4 6	
	Daniel Garry	. .	79 0 0	57 0 0	42 0 0	
	Thomas Doolin	. .	7 0 0	2 10 0	2 14 0	
	Lawrence Keegan	Tully	26 0 10	22 0 0	17 10 0	
	Edward Hogarty	. .	8 0 15	6 0 0	6 0 0	
	James Farrell	Ballysax	2 3 0	4 13 3	1 10 0	
		COUNTY DUBLIN.				
BALLYMORE EUSTACE.	John Doran	. .	13 2 20	44 0 0	44 8 0	
	James Gregory	Ballymore	1 0 14	2 0 0	1 16 11	
	John Jackson	. .	1 3 20	4 12 0	4 12 0	
	James Hill	Tipperkevin	14 2 12	13 10 0	12 0 0	
	Sil. Byrne	Rochestown	52 1 21	35 0 0	35 0 0	
	Alick Bradley	Ballymore	234 1 5	175 0 0	159 6 1	
	David Murphy	Elverstown	24 1 20	18 16 0	16 16 0	
	M. Sullivan	. .	9 1 0	6 0 0	5 1 6	
	Peter Nugent	. .	25 2 30	17 0 0	16 5 8	
	Michael Doran	Briencau	163 3 20	152 0 0	141 10 0	
	E. Homan	. .	66 1 39	104 15 4	110 0 0	
	E. Homan	. .	62 3 35	82 2 3	76 0 0	
	Michael Keough	Ballymore, E. E.	11 1 30	7 15 0	6 15 0	
	William Toole	. .	16 2 24	18 4 9	18 4 9	
	Pat. Misset	. .	9 2 10	7 2 6	7 2 6	
	James Kenny	Broadleas Common.	2 1 0	5 16 3	5 10 0	
	Rose Murphy	Silverstown Common.	115 3 17	111 2 6	71 13 0	
	John Doyle	Silverhills	50 0 10	48 12 7	45 12 0	
	John Donohue	Ardanode	3 1 37	7 3 11	7 0 0	
	Eliza Reily	Coghlanstown	84 2 32	72 10 0	37 0 0	
	Dan. Murphy	Ballydalla	32 3 34	25 10 0	25 0 0	
	John Deery	Brownlin	53 0 31	54 10 0	52 0 0	
	Jane O'Brien	Seasons	56 2 31	60 0 0	35 0 0	
	Darby Keough	Dowdstown and Barrettstown.	125 3 21	150 10 0	141 11 0	
	James Doran	Greenhall	51 1 5	47 0 0	40 10 0	
	John Keough	,,	25 2 8	22 5 0	20 15 0	
	James Doran	Tipperkevin	20 2 36	14 0 0	12 0 0	
	Darby Murin	,,	10 2 10	9 15 0	8 15 0	
	Thomas Miely	,,	127 3 18	83 0 0	75 0 0	
	Richard Kelly	. .	12 3 24	11 10 0	10 10 0	
	Esther Doyle	Tipperkevin	3 1 0	4 3 0	3 3 0	
	John Keily	. .	247 3 10	151 0 0	107 8 8	
	William Tyrrell	. .	45 1 20	40 0 0	26 0 0	
	Henry Kennedy	. .	51 3 28	78 15 0	78 15 0	
	Thomas Wilson	Elverstown, Gt.	65 3 4	85 0 0	85 0 0	
	Richard Giltrap	,,	65 3 4	85 0 0	85 0 0	
	Denis Toole	Kilveroe	147 1 10	83 0 0	80 0 0	
	Pat Doran	,,	13 3 2	10 0 0	10 0 0	
	James Keogh	Dowderstown	112 3 0	95 0 0	88 8 0	
	Richard Kelly	Ballyron	46 0 28	35 0 0	40 18 5	
	Richard Kelly	,,	11 3 0	8 16 0	8 6 0	
	Margaret Kavanagh	Glebe East	14 3 30	12 0 0	12 0 0	
	Dan. Murphy	Ballymore Eustace.	67 0 0	44 0 0	42 9 2	

Rent and Valuation of Occupiers—*continued.*

COUNTY DUBLIN. NAAS UNION.

Electoral Division.	Name of Occupier.	Townland.	Estimated Extent. — Statute Measure.	Net Annual Value, as in Rate Book.	Rent.	Observations.
			A. R. P.	£. s. d.	£. s. d.	
BALLYMORE EUSTACE .	Pat. Rodgers . .	,,	66 2 20	40 0 0	40 0 0	
	Thomas Byrne . .	,,	19 3 20	20 0 0	20 0 0	
	John Nowlan . .	Ballymore Eustace.	34 2 0	30 0 0	28 0 0	
	Mary Doran . . .	,,	14 1 0	20 0 0	8 6 0	
	Margaret Magee .	Bishopshill. .	17 3 0	12 0 0	10 14 0	
	William Magee . .	. .	17 1 0	10 0 0	9 4 0	
	Michael Quinn . .	Ballymore Eustace.	8 3 30	14 0 0	10 15 0	
		COUNTY KILDARE.				
NAAS . .	James Mitchell . .	Figginstown .	66 1 26	71 15 0	117 0 0	
	Bridget Hogan . .	,,	20 3 25	8 0 0	6 8 0	
	John Tobin . . .	Kingsfurze . .	7 0 0	5 0 0	5 6 0	
	Pat. Murry . . .	Newtown . .	71 1 3	37 0 0	35 0 0	
	Peter Lyons . . .	Cradockstown .	{135 1 29 99 1 21}	169 15 0 91 16 3}	266 0 0	
	John M'Elwine . .	Naas	6 1 37	12 0 0	12 0 0	
	Margaret Fegan. .	Broadfield . .	188 3 2	100 0 0	100 0 0	
	Pat. Flood . . .	Tipper, North .	4 0 6	5 14 6	4 4 0	
	Thomas Fitzgerald .	Osberstown . .	9 1 12	11 11 2	10 1 2	
	Mary M'Donnell .	Monroad . . .	71 1 35	52 0 0	52 0 0	
	Margaret M'Donnell	Ditto, South . .	78 0 7	80 0 0	75 0 0	
	Biddy M'Donnell .	,,	27 1 0	30 0 0	29 8 0	
	Farrell Cormack .	Kingsfurze . .	11 2 0	14 10 0	15 15 0	
	John Headon . .	Mandlins . .	43 0 0	26 0 0	23 17 9	
	Thomas Kinslea .	Robertstown .	80 3 12	101 0 7	41 0 0	
KILDARE .	Charles Galaher .	. .	18 0 20	8 10 0	7 7 0	
OLDCONNELL	Terry Sheridan . .	. .	91 3 24	50 0 0	46 0 0	
CLANE . .	E. Edge	Firmount . .	81 3 0	80 0 0	52 10 0	
	A. Farrell . . .	Carrigeen . .	61 3 20	56 10 0	44 6 2	
	Thomas Farrell . .	Ballynagappagh	187 2 0	133 2 3	118 0 0	
	Michael Dunne . .	,,	180 0 25	133 9 3	108 0 0	
	N. Connolly . . .	,,	47 3 5	29 0 0	27 19 8	
	John Ryan . . .	,,	22 0 0	18 0 0	16 2 10	
	Hugh Ryan . . .	,,	14 0 0	10 10 0	9 18 0	
	Pat Healy . . .	,,	12 2 27	9 7 11	4 16 0	
	John Healy . . .	,,	4 0 0	3 15 0	4 5 0	
	John Ward . . .	,,	2 2 32	1 18 0	2 18 4	
	James Coffey . .	,,	15 0 0	11 10 0	8 17 0	
	Pat. Stackpoole . .	,,	4 0 3	3 15 3	4 16 0	
	Pat. Gray . . .	,,	3 2 4	2 12 10	2 10 10	
	John Henegan . .	,,	12 1 15	9 10 4	4 7 0	
	John Neill . . .	,,	8 0 30	5 5 0	4 10 0	
	Nicholas Kelly . .	,,	7 2 0	6 15 0	6 18 2	
	Michael White . .	,,	13 3 0	10 0 0	2 14 0	
	Thomas Henigan .	,,	19 3 10	13 7 9	9 8 0	
	P. and Pat Kiernan.	,,	23 2 5	15 12 11	13 1 0	
	John Warren . .	,,	36 1 32	24 10 0	20 12 0	
	John Diamond . .	,,	16 0 32	10 0 0	8 4 5	
	Michael Diamond .	,,	20 2 19	12 0 0	10 8 8	
	William Dowd . .	,,	8 0 16	6 10 0	4 16 0	
NEWBRIDGE	Pat. Cleary . . .	Gt. Connell. .	88 2 26	42 17 6	37 0 0	
	Thomas Fitzpatrick.	Dowdenstown .	234 1 32	255 0 0	120 0 0	
	William Brunton .	Herbertstown .	423 3 11	410 0 0	340 0 0	
	James Farrell . .	Walshestown .	16 1 35	16 0 0	15 8 7	
	John Jarman . .	,,	155 2 23	130 0 0	105 0 0	
	Peter Flanagan . .	Blackrath . .	36 1 38	26 5 0	26 5 0	
	John Farrell . . .	Gt. Connell. .	83 3 30	50 0 0	37 1 0	
	Stephen Healy . .	Lewistown . .	85 1 12	44 0 9	42 0 0	
CARRAGH .	Peter Tracy . . .	Halverstown .	29 2 0	26 0 0	22 0 0	
	Peter Rourke . .	,,	{11 3 15 21 3 20}	8 11 5 21 0 0}	26 10 0	
	Thomas Cormick .	,,	}25 2 10	26 10 0	22 14 0	
	Thomas Cormick .	,,				
	Pat. Malone . . .	Carragh. . .	5 0 0	20 0 0	40 12 6	
	Laurence Curley .	Halverstown .	}32 3 0	32 0 0	35 5 0	
	Laurence Curley .	,,				
	A. Power . . .	Waterstown .	48 3 14	33 0 0	31 10 0	
	W. Rourke . . .	,,	35 0 25	35 0 2	36 0 0	
	Laurence Moore. .	Lauderstown .	5 0 20	6 6 0	5 9 0	
	John Doyle . . .	Waterstown .	33 1 0	45 0 0	35 0 0	
	John Doyle . . .	Barrettstown .	82 1 0	76 0 0	78 0 0	
	Anne Morris . .	Lauderstown .	14 0 30	11 0 0	9 0 0	
	Patrick Rourke . .	Donore . . .	19 3 1	13 10 0	12 10 0	
	Mary Tierny. . .	,,	110 3 35	68 0 0	56 8 0	
	Mrs. Smyth . . .	,,	29 1 13	22 0 0	20 6 0	
	C. Durnican . . .	Stickens . .	109 2 21	60 0 0	60 3 0	
	Matthew Dunn . .	Ballysize . .	119 1 5	100 0 0	71 0 0	
	Thomas Dunn . .	Waterstown. .	43 0 30	40 0 0	36 0 0	
	Thomas Dunn . .	Lauderstown .	25 0 8	22 0 0	18 12 0	
	John Moran . . .	Thomastown .	7 3 39	6 6 0	4 12 6	
	Mary Losty . . .	Halverstown .	8 2 22	9 10 0	7 10 0	
	James Malone . .	Barrettstown .	126 0 0	130 0 0	142 10 0	
	Alexander Maxwell .	Castlekeely. .	357 1 0	410 0 0	400 0 0	

APPENDIX.

Naas.

Rent and valuation of occupiers.

Rent and Valuation of Occupiers—*continued.*

COUNTY KILDARE. NAAS UNION.

Electoral Division.	Name of Occupier.	Townland.	Estimated Extent. Statute Measure.	Net Annual Value, as in Rate Book.	Rent.	Observations.
			A. R. P.	£. s. d.	£. s. d.	
CARRAGH	James Mitchell	Halverstown	181 3 21	150 0 0	122 0 0	
	James Mitchell	Castlekeely	182 2 36	220 0 0	200 0 0	
	John Byrne		32 0 19	28 3 0	20 0 0	
KILCULLEN	Luke Tougher	Hacklow	28 1 20	22 0 0	16 2 0	
	Luke Tougher	,,	29 0 28	20 0 0	16 14 0	
	James Brennan	Old Kilkullen	67 0 31	52 0 0	52 0 0	
	Thomas Dalton	Moortown	6 1 37	4 0 0	3 5 0	
	John Dowling	Kilkullen	2 1 29	3 0 0	2 0 0	
	William Moore	,,	59 0 0	60 0 0	60 0 0	
	Patrick Dodd	,,	6 0 32	8 11 6	7 11 0	
	Essy Tougher	Old Kilkullen	10 1 2	5 0 0	4 0 0	
	Patrick Bermingham	Moorstown	40 1 10	27 10 0	20 14 0	
	Andy Bermingham	,,	110 1 7	60 15 0	50 0 0	
	Richard Bermingham	,,	4 2 36	4 0 0	3 0 0	
	Edward Conlan	Kilkullen	35 3 26	20 16 0	16 0 0	
	Patrick Smyth		8 0 0	6 5 0	5 5 0	
	Daniel Brennan		50 0 0	43 6 0	37 0 0	
	John Behan	Tuberogan	154 2 33	150 0 0	129 12 0	
	John Behan	Castlefish	92 1 28	100 0 0	94 0 0	
	Richard Smyth		17 1 4	10 0 0	9 0 0	
	John Conlan	Moortown	63 3 30	38 0 0	65 0 0	
	James Ryan	,,	14 0 0		11 0 0	
	A. Pat. Doran	Nicholastown	29 0 25	27 7 6	21 0 0	
	John Kilfoyle	Thomastown	6 1 20	5 0 0	4 0 0	
	Peter Brennan	Moortown	104 1 38	175 0 0	65 0 0	
RATHMORE.	John Rourke.	Newtown Park	17 2 16	12 10 0	10 3 0	
	William Kelly	Crosscole Harbour.	19 2 20	23 0 0	15 10 0	
	Thomas Neill	Rathmore	3 1 32	4 0 0	2 0 0	
	Michael Tyrrell	Eadstown	152 1 0	145 0 0	142 0 0	
	James Broe	Newtownpark	32 2 19	33 0 0	31 2 2	
	John Ryan	,,	7 1 39	12 0 0	6 14 0	
	Edward Mooney.	Slate Quarries	16 3 12	7 9 7	6 8 0	
	John Begly	Rathmore, West	92 2 20	65 0 0	37 0 0	
	George Barrett	Green Mount	14 1 28	14 0 0	14 0 0	
	Patrick Behan	Red Bog	32 2 4	25 0 0	24 0 0	
	James Cullen	Hempstown Common.	7 0 0	10 12 0	12 0 0	
	Robert Hill	Wolfstown	40 0 15	34 1 7	25 11 4	
	Margaret Roche	,,	30 1 25	27 0 0	20 15 0	
	John Slattery	,,	74 8 0	67 2 0	51 10 0	
	Michael and J. Walsh	Eadestown	59 0 12	52 0 0	46 0 0	
	Rose Quinn	,,	16 3 15	10 0 0	9 0 0	
	Hugh Carroll	,,	27 3 22	35 0 0	30 0 0	
	Richard Clark	,,	9 0 36	6 15 0	5 15 0	
	Michael Quinn	Furryhill	85 2 3	48 17 6	45 7 0	
	Biddy Hughes		225 3 26	318 15 0	300 0 0	
	Peter Byrne		59 1 38	45 19 9	44 0 0	
	Edward Bourke	Wolfstown	25 2 35	12 5 0	8 10 0	
	Michael Doyle	Pimlostown	18 1 5	21 7 0	20 0 0	
	John Mealy	Wolfstown	60 3 20	38 0 0	54 16 0	
		COUNTY WICKLOW.				
BLESSINGTON	James Murphy	Ballymallen	65 1 23	16 0 0	14 16 0	
	Richard Healy	Ballynascollege	121 2 0	50 0 0	50 0 0	
	John Brown	Talbotstown, Lower.	115 2 20	167 0 0	114 0 0	
	Nicholas White	Scarlocksleap	189 3 10	43 10 0	42 10 0	
	James Purcell	Ballynabricky	278 1 22	10 0 0	8 2 8	
	George Tassie	Three Castles	200 0 10	170 0 0	108 5 6	
	William Booth	Old Paddock, New Paddock, and Hempstown	151 0 17	157 8 6	136 8 6	
	Thomas Clark	Haylands	6 3 10	5 0 0	4 0 0	
	Thomas Clark	Knockiernan	34 0 25	15 0 0	14 4 0	
	Thomas Boothman	Crosscool Harbour.	58 3 20	77 0 0	67 14 6	
	Patrick Kelly	Haylands	13 0 20	12 10 0	11 12 8	
	Andy Nowlan	Knockiernan	33 0 10	20 10 0	12 0 0	
	James Hanlon	,,	67 1 35	32 0 0	12 0 0	
	William Clarke	,,	39 1 20	25 0 0	18 9 4	
	Patrick Neill.	Old Court	113 1 22	55 0 0	43 0 0	
	Patrick Neill.	,,	55 3 0	64 13 9	60 0 0	
	William Kavanagh	,,	58 0 20	54 10 0	35 0 0	
	Patrick Keegan	Rathnahoe	36 3 25	18 9 10	17 0 0	
	Robert Panton	Dillonstown	63 0 39	30 0 0	27 0 0	
	Robert Panton	Three Castles	61 1 20	76 0 0	70 18 0	
	George Begly	,,	43 2 10	50 0 0	33 0 0	
	George Fallen	,,	113 0 30	69 0 0	64 0 0	
	Patrick Mullee	Kilbridge	30 0 30	51 0 0	40 0 0	
	James Mullee	Tinode	111 1 0	62 0 0	60 0 0	
	John M'Donagh	Brittas	81 0 20	75 0 0	71 0 0	
	Hill Egar	Croos Cool Harbour.	143 10 0	182 0 0	172 0 0	
	Bryen Hanlon	Knockeeran, Lower.	15 3 35	12 9 0	12 0 0	
BOYSTOWN.	Bryen Broe	Lae Raw	209 0 0	15 0 0	15 0 0	
	John Higgins	Carrig	27 2 16	18 0 0	16 0 0	

COUNTY WICKLOW. Rents and Valuations of Occupiers—*concluded.* NAAS UNION.

Electoral Division.	Name of Occupier.	Townland.	Estimated Extent. — Statute Measure.	Net Annual Value, as in Rate Book.	Rent.	Observations.
			A. R. P.	£. s. d.	£. s. d.	
BOYSTOWN.	Bridget Commeons	,,	27 0 30	18 10 0	16 0 0	
	Patrick Gahagan	Kilbeg	59 3 4	6 10 0	6 10 0	
	Patrick Conlan	,,	69 2 38	6 10 0	6 10 0	
	Thomas Crawley	,,	74 2 35	9 10 0	9 0 0	
	Charles M'Donnell	,,	74 2 35	7 0 0	7 0 0	
	Hugh Read	,,	54 3 7	7 13 4	6 1 3	
	Edward Mullally	,,	52 1 9	6 10 0	6 0 0	
	Phil. Kelly	,,	49 3 10	6 8 0	6 0 0	
	James M'Loughlin	,,	54 3 7	5 13 0	5 3 0	
	John Balfe	,,	64 3 1	6 17 0	6 7 0	
	Matthew Roach	,,	59 3 4	6 6 7	6 0 0	
	James Balfe	,,	119 2 8	11 15 0	11 5 0	
	Thomas Balfe	,,	59 3 4	6 6 0	6 0 0	
	Patrick Lawlor	,,	49 3 10	5 5 0	5 10 0	
	James M'Evoy	,,	44 3 13	6 0 0	5 5 0	
	Patrick Mullally	,,	79 2 32	9 5 0	8 10 0	
	William Lawlor	,,	29 2 2	3 10 0	3 0 0	
	James Doolan	Shrangham	38 0 0	18 0 0	15 10 0	
	James Kelly	Burgage	63 0 20	55 0 0	53 0 0	
	James Brady	Ballymiltha	722 1 23	7 5 0	7 0 0	
	Terence Brady	,,	722 1 23	7 5 0	7 5 0	
	Thomas Brady	,,	722 1 23	7 5 0	7 5 0	
	Widow Brady	,,	722 1 23	7 5 0	7 5 0	
	Patrick Broe	Lacken	22 0 0	7 5 0	7 0 0	
	Michael Tyrrell	Boystown Common.	78 2 20	65 0 0	59 0 0	
	John Reily	Baltiboys, Upper	69 2 10	76 1 0	45 0 0	
	Bryan Dempsy	Boystown, Lower	65 0 20	37 10 0	36 0 0	
	Thomas Kelly	,,	117 0 20	9 0 0	82 0 0	
	Patrick Ryan	,,	22 2 0	14 0 0	11 16 0	
	Judith Ryan	,,	21 3 20	13 0 0	12 0 0	
	William Quinn	Baltyboys	37 1 35	30 14 5	17 10 0	
	Richard Gee	Boystown, Lower	12 0 30	8 0 0	7 0 0	
	Patrick Fitzpatrick	Monannick	4 1 10	3 15 0	3 5 0	
	Patrick Reily	,,	16 0 0	9 10 0	9 10 0	
			COUNTY KILDARE.			
OLD CONNELL.	Henry Victory	Barretstown	113 0 10	125 0 0	150 1 7	
	James Fullam	,,	72 2 10	76 10 6	83 11 6	
	Thomas Rush	,,	57 1 10	60 14 1	55 7 8	
	Patrick Hanlon	,,	37 0 20	37 4 7	44 3 4	
	Matthew Fullam	,,	72 2 10	54 0 0	48 0 0	
	Widow Fegan	,,	13 2 36	7 7 6	9 4 8	
			19,566 2 29	13,023 5 4	11,271 6 5	

DUNGARVAN UNION.

APPENDIX.

Dungarvan.

DECLARED MARCH 28th, 1839.

10 ex-officio guardians, 30 elected.

Extracts from Minute-book.

Extracts from Minute Book of Board of Guardians.

The first meeting of the Board of Guardians was held on the 16th May, 1839.

Robert Power, Esq., in the chair.

Present 4 ex-officio, 25 elected guardians, (whose names are given,) and the Assistant Poor Law Commissioner.

Valuation Committee.

Resolved,—That the following gentlemen be appointed a committee of valuation for the purpose of inquiring whether any valuation at present existing can be made available to the making of a poor-rate, and reporting their opinion thereon to the board at the next meeting.

(*Here follow the names of the eight gentlemen who were appointed as the Committee.*)

Monday, June 24, 1839.

Meeting of the Board. Present 5 ex-officio, 16 elected guardians.

Report of committee presented.

The report of the Valuation Committee, appointed the 17th May last, to report whether any and what surveys and valuation are in existence, by which a rate may be made for the Union, was read, giving it as their opinion that the new county valuation could be made available by a revision of the same by competent persons, and that the local guardians in the Union would assist materially in the necessary revision and correction thereof.

The answers to the queries proposed to the Board of Guardians by the Poor Law Commissioners respecting the valuation of the Union, and whether there were any surveys or valuations which could be made available for the purpose, were then read.

It was then resolved,—That the clerk be directed to state in his next circular concerning a meeting of the Board, that a Committee of Valuation will be appointed.

Tuesday, July 16, 1839.

Meeting of the Board. Present, Robert Power, chairman, 5 ex-officio, 23 elected guardians.

Proposed by Mr. Stafford, seconded by R. Power.

New Valuation Committee.

That a committee of 17 guardians be appointed as a Committee of Valuation; viz., one from each of the electoral divisions of the county, and two additional ones from the electoral division of Dungarvan, in consequence of the extent of that division.

Seventeen persons (whose names are given) were then appointed.

Documents.

Proposed by Mr. Cachem, seconded by Mr. Greaves,—That the Committee be empowered to procure a copy of that portion of the new county valuation, as far as it relates to this Union, made under the 7th Will. IV., c. 4, and that the person from whom same may be procured be directed to furnish the contents of each electoral division separately, and that the clerk be directed to apply for such copy to the persons in whose custody the originals now are; viz., the County Treasurer, the Secretary to the Grand Jury, and the Secretary to the Valuation Committee, requesting to know on what terms same will be furnished; and to lay their answers, when received, before Messrs. Hudson, Carberry, and M'Grath.

Proposed by Mr. Greaves, and seconded by Mr. Stafford,—That advertisements be inserted in the "Waterford Mail" and "Waterford Chronicle" newspapers, for one competent person to value this Union.

Proposed by Mr. Uniacke, seconded by Mr. L. Power,—That advertisements be inserted in the above-mentioned newspapers, for two competent valuators.

On a division, there appeared for one valuator 16 votes; for two, 11 votes.

Proposed by Mr. Smith, seconded by Mr. Hudson,—That an advertisement be inserted in the "Waterford Mail" and "Waterford Chronicle," for one week.

August 2, 1839.

Meeting of Board.

Meeting of the Board of Guardians.

Present Robert Power, chairman. 9 ex-officio, 24 elected guardians.

Mr. O'Donohue, Assistant Commissioner, in attendance.

Letters relating to county valuation read

Letter read from Mr. Rodolphus Mortimer, secretary to the Valuation Committee, in answer to the letter addressed to him on the 18th ultimo, by order of the Board, at the meeting held the 16th ultimo, requesting to be informed on what terms he would furnish a copy of that portion of the new county valuation as far as it relates to this Union, stating that he would furnish such copies at the rate of 3*d.* per folio.

Letter read from Mr. Michael Mortimer, secretary to the grand jury, on the same subject, stating that Mr. Roberts, the county treasurer, in whose custody the new county valuation is, has instructed Mr. R. Mortimer, secretary to the Valuation Committee, to make out such copies as may be required, at the usual rate of payment.

Mr. O'Donohue having explained the duties of the valuator,

Proposed by Mr. Uniacke and seconded by Mr. Hudson,—That the Board do adjourn until a future day, to take into consideration the question of appointing two valuators for the Union.

17 votes for the adjournment, 16 against it.

Candidates for valuatorship appeared.

Proposed by Mr. Hudson, seconded by Mr. Fitzgerald,—That the gentlemen who had forwarded proposals for valuing the Union be called into the Board-room; that Mr. O'Donohue, the Assistant Commissioner, may explain to them the duties required of them.—Carried unanimously.

Mr. O'Donohue having explained the duties of valuator to the gentlemen proposing to act as such, the chairman having demanded whether any gentleman who had sent in a proposal wished to withdraw same, and they having answered in the negative,—

Their duties explained by Assistant Commissioner.

Proposals were then read from seven different persons: the lowest proposal was from Henry Langley, for 1*l.* 5*s.* the 1,000 statute acres.

Remuneration for valuation.

Proposed by Mr. Uniacke and seconded by Mr. Carberry,—That the remuneration to be inserted in the second covenant of the valuators' contract be at the rate of 1*l.* per 1,000 acres, and 6*d.* for each house in the towns and villages contained in the Union, for a statement of all the particulars contained in the said valuation, as the same may be varied through any change.—Carried unanimously.

Proposed by Mr. Barron, seconded by Mr. Carew,—That the remuneration to be given to the person who shall be appointed as valuator of the Union, for attending appeals at Quarter Sessions, shall be 7*s.* 6*d.* per day, when the rate shall not be quashed or amended, and 5*s.* per day when the rate shall be quashed or amended.—Carried unanimously.

Security required from valuator, £200.

It being deemed expedient to fix the amount of security to be entered into by the valuator for the due performance of his duties as such before proceeding to the election of such valuator,

It was proposed and carried unanimously,—That 200*l.* be the security required from the valuator and his two sureties.

Mr. Langley, one of the gentlemen who sent in proposals for the office of valuator, had been called in and examined by the Board with respect to his competency to fill that situation,

Proposed by Mr. Usher, seconded by Mr. Carew,—That Mr. Henry Langley be appointed valuator of this Union.

Valuator appointed.

On a division there appeared 22 votes for Mr. Langley, 10 against him.

Mr. Langley was declared valuator on the terms proposed by himself, viz., 1*l.* 5*s.* per 1,000 acres.

Field books and valuation sheets directed to be ordered.

Friday, August 16, 1839.

Meeting of the Board of Guardians. Present Robert Power, chairman. 5 ex-officio, 11 elected guardians.

Documents.

Mr. Mortimer, secretary to the Valuation Committee, having been called into the Board-room, was directed to provide from the county valuation books that portion of said valuation as far as it comprised the electoral division of Aglish, and to transmit same to Mr. Langley, the valuator for the Union, as soon as possible.

The securities of the valuator were then approved of and the bond and contract duly executed.

Saturday, September 7, 1839.

Meeting of the Board. Present John Hudson, chairman. 2 ex-officio, 15 elected guardians.

Form of circular read, calling on landlords, agents, and other persons interested in the valuation, to give assistance and information to the valuator.

Mr. Langley, valuator to the Union, was called into the Board-room and examined respecting the progress he had made in the valuation of the Union.

Saturday, October 5.

Meeting of the Board of Guardians. Present John Hudson, chairman. 4 ex-officio, 15 elected guardians. The Assistant Commissioner in attendance.

Valuation Committee to meet once a fortnight.

Proposed by Mr. Russell, seconded by Mr. Keating,—That the Committee of Valuation appointed 16th day of July last do meet on every second Saturday, and that the first meeting of said committee be held on Saturday, the 19th instant, to examine into the progress of the valuation. Carried unanimously.

The valuator examined.

Mr. Langley, the valuator, was called into the room and examined by the Board respecting the valuation of the Union.

Proposed by Mr. Russell, seconded by Mr. Keating,—That the Committee of Valuation, at their next meeting, do take into their consideration the propriety of appointing persons for the purpose of giving notice to the landholders of the Union of the valuator, to call on them for the purpose of pointing out the boundaries of the holdings, and rendering him such other services as he may require, such persons to be remunerated for same. Carried unanimously.

Saturday, November 2, 1839.

Meeting of the Board. Present John Hudson, chairman. Two ex-officio, 18 elected guardians.

Mr. O'Donohue, Assistant Commissioner, in attendance.

The report of the Valuation Committee, which sat on Saturday, 19th October last, was read, and ordered to be entered in the minute-book; it is as follows:—

"Saturday, October 19, 1839.

Report of Valuation Committee.

At a meeting of the Valuation Committee, present John Hudson, Michael O'Neill, John Quinlan, Andrew Carberry, John Dee, Patrick Powel.

Proposed and carried unanimously, that Mr. Hudson be appointed chairman of the Valuation Committee.

Proposed by Mr. Carberry, seconded by Mr. O'Brien, that the question of the mode of valuing ground, underwoods, and forests, be submitted to the next general meeting of the Board of Guardians for their opinion and decision thereon. Carried unanimously.

Mr. Langley, the valuator, reported to the committee the progress he had made in the valuation which he had effected, comprising the electoral division of Aglish, and a portion of the electoral division of Modeligo.

Proposed by Mr. Quinlan, seconded by Mr. Carberry,—That it be submitted to the next

APPENDIX.
Dungarvan.
Extracts from Minute-book.

meeting of the Board of Guardians, whether the porters' lodges, clerks', gamekeepers', and shepherds' dwelling-houses, the pheasantry and laundry situate within the demesne of Dromana, are subject to be charged and rated in the present valuation, independent of the valuation placed on said demesne.

Proposed by Mr. Carberry, seconded by Mr. Quinlan,—That it be submitted to the next meeting, (that inasmuch as some farm-houses have been valued, and others have not,) that the valuator be directed to revise that portion of said valuation already completed, and add the value of the farm-houses in those instances where same has been omitted.—Carried unanimously."

The Report from the Select Committee on County Cess, (Ireland,) ordered to be printed by the House of Commons, August 4, 1836, having been produced to the Board, and that portion of said Report respecting the valuation of ground, underwoods, and forests, having been read,

Proposed by Mr. Carberry, seconded by Mr. Russell,—That the question of the mode of valuing ground, underwoods, and forests, be adjourned until Mr. O'Donohue, shall have communicated with the Poor Law Commissioners, and ascertained their opinion thereon.—Carried unanimously.

Mr. Langley, the valuator, having been sent for by the Board, was examined respecting the progress of the valuation.

Direction to Valuator, with respect to porters' lodges, &c., in demesnes.

Proposed by Mr. Carberry, seconded by Mr. Greaves,—That the valuator be directed not to value as separate occupancies, the porters' lodges, clerks', gamekeepers', and shepherds' dwelling-houses, dairy, laundry, and pheasantry, situate within the demesne of Dromana, but to value and charge same as appendages to the dwelling-house of Dromana.—Carried unanimously.

Directions as to farm-houses.

Proposed by Mr. Domer, seconded by Mr. Greaves,—That the valuator be directed in the progress of the valuation to value farm-houses separately from the lands.—Carried unanimously.

After disposing of other business,

The next meeting fixed for Saturday, November 30, 1839, and that in future the Board do meet every fourth Saturday.—Carried unanimously.

Saturday, November 30, 1839.

Meeting of the Board of Guardians. Present Robert Power, chairman. 5 ex-officio; 20 elected guardians.

Mr. O'Donohue, Assistant Commissioner, in attendance.

Report of Valuation Committee.

The Report of the Valuation Committee which sat on Saturday the 16th instant, was read as follows:—

"Dungarvan, Nov. 16, 1839.

Meeting of the Committee of Valuation, held at the Court-house on this day. Present John Hudson, Chairman, Andrew Carberry, Edmond Connor.

Mr. Langley, the valuator, laid that portion of the valuation before the meeting which he had effected since the last meeting of the committee, comprising a portion of the electoral division of Dungarvan.

Proposed by Mr. Carberry, seconded by Mr. Connor,—That it be submitted to the Board of Guardians at the next general meeting of the Board, whether the Committee of Valuation have the power of altering or revising the valuation during the progress thereof, at the meetings of the Valuation Committee, the valuator having intimated to the meeting that the committee had no such power.—Carried unanimously."

Proposed by Mr. Stafford, seconded by Mr. Hudson,—That the committee be applied to to advise the Board of Guardians, whether they have it in their power to increase the salary of their valuator for the purpose of enabling him to employ a clerk to assist him in his calculations. Carried unanimously.

Tuesday, December 31, 1839.

Meeting of the Board. Present 3 ex-officio and 8 elected guardians.

Mr. O'Donohue, Assistant Commissioner, in attendance.

Report of Valuation Committee.

The report of the proceedings of the Valuation Committee since the last meeting of the Board were read as follows:—

"Saturday, December 28, 1839.

Meeting of the Valuation Committee held at the Court-house on this day:—

Present Francis Kennedy, Michael O'Brien, Patrick Broderick.

Adjournment of the Valuation Committee in consequence of the absence of members.

Proposed by Mr. O'Brien, seconded by Mr. Broderick,—That in consequence of the absence of the members of this committee who represent the electoral division of Dungarvan, and inasmuch as the portion of the valuation which Mr. Langley proposes submitting to the meeting comprises that part of the division of Dungarvan which contains the town, this committee do adjourn until Saturday 11th January, 1840.—Carried unanimously."

Letter read from the assistant secretary, dated 16th December, 1839, 5288 D, in answer to the communication addressed to him by order of the Board at the last meeting, respecting the increase of salary to the valuator of the Union, stating, that looking to the low amount to be given to the valuator, the Poor Law Commissioners will not object to his receiving an increased allowance for the purpose of enabling him to employ a clerk to assist him in his operations.

Proposed and carried unanimously,—That the clerk be directed to state in his circular convening the next meeting of this Board, that the question of increasing the valuator's salary, in order to enable him to employ a clerk, will be taken into consideration.

Saturday, January 25, 1840.

Meeting of the Board. Present, John Hudson, chairman, 4 ex-officio, 15 elected guardians. Mr. O'Donohue, Assistant Commissioner, in attendance.

Extracts from Minute-book.

The proceedings of the meetings of the Committee of Valuation, held since the last general meeting of the Board, were read, stating that three several meetings of the Committee of Valuation had been adjourned in consequence of the non-attendance of the members.

It was proposed and carried,—That the valuator be empowered to employ a clerk to assist him in his operations, at a sum of 20*l.*

Saturday, February 22, 1840.

Meeting of the Board. Robert Lougan, chairman. Present, 2 ex-officio and 9 elected guardians. Mr. O'Donohue, the Assistant Commissioner, in attendance.

The proceedings of the Committee of Valuation, held on this day, were read. viz.,

"Meeting of the Committee of Valuation held on this day. Present, Michael O'Brien and 4 other members (whose names are given).

Proceedings of Valuation Committee.

Mr. Langley, the valuator, submitted to the meeting and read portions of the valuation which he had affected of the electoral divisions of Dungarvan, Clonea, and Kilgobinet."

Thursday, May 14, 1840.

Meeting of the Board. Present, Robert Power, chairman, 3 ex-officio and 9 elected guardians (whose names are given). Mr. O'Donohue, Assistant Commissioner, in attendance.

Circular from the assistant secretary, dated the 20th April, 1840, requesting the transmission to the Poor Law Commissioners of return of copies of all instructions issued by the Board of Guardians of this Union relative to the valuation of this Union, for the purpose of being laid before the House of Lords, and the report of the clerk thereon, were read.

Return of instructions to Valuators.

Proposed, and carried unanimously,—That Mr. Mortimer be paid 7*l.* in full for all demands on the Board of Guardians of this Union for furnishing copies of the county valuation for the use of Mr. Langley.

Mr. Mortimer had pledged himself to the Board to give any additional documents which may be required for the purposes of the valuation, free of any additional expense.

Thursday, September 3, 1840.

Ordinary meeting of the Board. Present, Robert Uniacke, chairman; 3 ex-officio, 19 elected guardians (whose names are given).

Mr. O'Donohue, Assistant Commissioner, in attendance.

Moved by Mr. Stuart, seconded by Mr. Lougan,—That the valuator attend on Monday, the 28th instant, and subsequent days, at 10 o'clock in the forenoon, at the Court-house, Dungarvan, to submit for inspection the valuation of the electoral division of Dungarvan to the guardians and such rate-payers as may attend; and that the clerk be directed to forward intimation of this resolution to the clerks of the different chapels in the electoral division of Dungarvan.—Carried unanimously.

Valuator required to attend, and submit for inspection valuation of Dungarvan.

Thursday, October 1, 1840.

Ordinary meeting of the Board. Present, Robert Uniacke, chairman; 6 ex-officio, 11 elected guardians.

Mr. O'Donohue, Assistant Commissioner, in attendance.

A letter from the assistant secretary, dated September 1, 1840, respecting the progress of the valuation, and the answer thereto, were read.

Thursday, January 14, 1840.

Ordinary meeting of the Board. Present, Robert Lougan, chairman; 2 ex-officio, 12 elected guardians.

Mr. O'Donohue, Assistant Commissioner, in attendance.

Proposed, and carried unanimously,—That the clerk be directed to communicate with the Poor Law Commissioners, requesting them to apply to the Ordnance authorities for a return of the acreage of each parish comprised within the Union of Dungarvan.

Proposed by Mr. Stuart, seconded by Mr. Carberry,—That the clerk be directed to procure notices, and to have them circulated through the Union, to the effect that the objections lodged against the valuation will be taken into consideration and disposed of by the Board of Guardians at the next meeting, to be held on Thursday, the 11th day of February, 1841, when the parties objecting will be heard.

Objections to valuations considered.

Thursday, February 11, 1841.

Ordinary meeting of the Board. Present, Robert Lougan, chairman; 3 ex-officio, 17 elected guardians (whose names are given).

Mr. O'Donohue, Assistant Commissioner, in attendance.

The Board of Guardians proceeded to examine the objections lodged against the valuation.

Thursday, March 11, 1841.

Ordinary meeting of the Board. Present, Robert Power, chairman; 2 ex-officio, 10 elected guardians.

Return of the acreage of the Union as furnished by the Ordnance authorities, pursuant to an application from the Board of Guardians, was laid before the Board; and a letter from the assistant secretary, accompanying same, was read.

Ordnance Survey.

Evidence.

Evidence.

Mr. HENRY LANGLEY, Valuator of the Union, *examined.*

Mr. Langley, Valuator.

Is a resident of the County of Waterford; has resided at Ballyduff, within five miles of Waterford; has for the last 15 years been a practical farmer; for about eight years previous to his appointment as valuator of the Dungarvan Union, had held a farm of 100 acres in his own hands at Ballyduff. Is well acquainted with the value of lands. Previous to his being appointed valuator, he was employed to value under the Tithe Composition Act. He valued

A practical farmer.

Was a tithe valuator.

APPENDIX.

Dungarvan.

Evidence.

Engaged in valuing Dungarvan one year and a half.

No documents but county valuation.

under that Act about 100,000 acres; there was no objection to that valuation on the ground of value, nor was there any appeal. Was appointed valuator of the Dungarvan Union, having been elected in preference to six or seven other candidates. Was engaged for about one year and a half, in completing the valuation. Commenced about the 1st September, 1839, with the division of Aglish. It is one of the most distant divisions, and selected it while the days were long, being one of the most distant parts of the Union, about six miles from Dungarvan, where he resided. He was supplied with no documents to assist him in the valuation, except a copy of that portion of the county valuation which related to the Union, giving the names of the occupiers, of the landlords, and the townlands; also the number of acres, and in some electoral divisions giving the value. At first Mr. Mortimer gave the value, but latterly he did not give the value in his copies. He believes he got the values of about half a dozen electoral divisions; he believes the direction to Mr. Mortimer afterwards was not to give the value. In those cases where he had the value supplied to him he did not use it to guide his judgment. After he had made his valuation he sometimes looked at it for curiosity, to see if his valuation agreed with it. In Aglish, he thinks his valuation nearly agreed with the county valuation. After the whole valuation was completed, he met Mr. Mortimer at the Board-room when making up the books. He recollects to have given him the total of the valuation, which Mr. Mortimer said nearly agreed with the county valuation. Never compared the county valuation with his own. His valuation amounted to 93,719*l.* 16*s.*, for net annual value, which gives on the average about 11*s.* 8*d.* the acre, including the town of Dungarvan and the villages in the Union, Stradbally, part of Kilmacthomas, and part of Bonmahon.

Thinks his valuation nearly agreed with county valuation.

Total valuation of the Union £93,719. 16*s.* 11*s.* 8*d.* the acre on an average.

Description of Aglish.

About one-third of Aglish is light hilly land, with about 1,000 acres of unreclaimed mountain. Of the remaining two-thirds, about one-third is prime land, in quality as good as any in the Union, but not as valuable, on account of its distance from markets; and the remaining one-third is of a good quality.

Mode of valuation.

Before he went to value, received the Commissioners' circular on valuation and rating, and the usual field-books. When he came to the lands, he first inquired for the occupier; inquired either at the house on the farm or from the first person he met on it. He was supplied with the names of all the occupiers from the county valuation, and it was the duty of the secretary (if he knew of any change in the occupation) to inform him of it. He relied upon the county valuation for the names of the occupiers, and also for the acreage. His directions were not to make any alteration in the acreage. When he came to the farm, he first walked it over in company with the occupier, whenever he was willing to go with him; always asked him, and he generally complied. Asked the occupier to show him his best land and his worst; after he inspected the whole farm, classified the land, and entered in his field-book the different values of the different qualities. He then inquired who was the immediate landlord, and what rent each occupier paid, and entered them, whenever he got the information, in his field-book. Did not generally make up his valuation till his return home at night. He considered that he was bound by his instructions to value the farm as if on a letting to a yearly tenant. He considers that less would be given for it by a yearly tenant, but did not, in making his estimate of the value, make any deduction on account of that. He put an acreable value on the land, according to its quality, and took nothing else into consideration. He did not inquire whether the occupier held under lease, or whether he was bound by covenant to keep it or give it up in repair. The highest value he set upon any land in the division was, he believes, nearly 40*s.* the statute acre. All Aglish is let by the statute acre. The land which he valued at 40*s.* was held by Denis Keehy, and was the best land in the electoral division. Except that farm, the highest value was 32*s.* or 32*s.* 6*d.* the acre. Cannot say with any certainty what the rents were. He applied to all the landlords for returns of the rents, but was not supplied with a return by any landlord, except the Duke of Devonshire. Received that return after the valuation was made. Compared his valuation with that return, and found it nearly to agree. In some cases it was over, and in very few cases under the rent paid to the Duke of Devonshire. It also exceeded in many cases the rents paid to Lord Stuart de Decies, Sir Richard Musgrave, and Mr. Wyse, the principal proprietors in the Aglish division.

Inquiries made.

Highest value on land in Aglish 40*s.* an acre.

Applied to landlords for returns of rents. Got return from Duke of Devonshire only. Valuation nearly agrees with that return.

In Aglish there are some middlemen, who hold under the great proprietors; the valuation was much under their rents. Thinks that not less than 20 acres of the prime land in Aglish could support a farmer and his family, supposing him to pay 32*s.* 6*d.* the acre. He thinks he ought to have an interest of 1*l.* an acre, at the least, and on his valuation thinks such a farmer would have that interest.

Test of value.

Thinks his test was the fair rent which a solvent tenant could pay, supporting himself and his family comfortably, say giving them meat twice a week; and he made no calculation of the produce of the farm, and how much should be retained by the tenant. Never in his life valued in that way, and never knew any person who did. He classified the land, and depended on his own judgment and experience as a practical farmer to fix the value. Generally speaking, valued thoughout the Union in the same manner as he valued in the division of Aglish. The farms are in general small, particularly on the seaside. The average he would say was 20 acres, but the size of the farm made no difference in his valuation. In the neighbourhood of Clashmore made some allowance for the neighbourhood to the town, and fixed a higher value on the land, and also on the land near Stradbally and Bonmahon.

Farms generally small.

Valued large and small holdings alike.

Town fields.

The highest value he set upon any land in the Union was 3*l.* an acre; that was upon the town fields near Dungarvan. Some of the reclaimed mountain he valued as low as 1*s.*; he thinks his valuation, deducting the towns, would average over 10*s.* an acre. Some of these townfields near Dungarvan are let by the Duke of Devonshire at 3*l.* the acre; for instance, the very field on which the Poor-house is built was let to Mr. Keating at that rent; and some are also let by the Marquis of Waterford at the same rent, 3*l.* the acre. Some are let as high as 6*l.* the acre. In valuing those townfields he did not allow the full value for them

as townfields, but he valued them as if they composed a large farm, placing an additional value on them on account of their being near the town.

The townfields are let in small quantities, generally from one acre to five or six. He considers the rent paid for them is more for the convenience than for the value. A person residing in a town wishes to keep a cow for the convenience of his family; he thinks it would require an acre and a half of those fields to keep a cow; and after paying the rent of 6*l.* an acre, there would be very little profit. Found a great variety of rents in the Union; some he considered rack-rents, and very high rack-rents. In many instances cannot conceive how they could be paid; the farmers who paid them lived very little better than their pigs. The system of husbandry is also bad in the Union. They do not sufficiently manure the land, and they exhaust it by repeated crops. Does not know whether leases are generally given throughout the Union. There is great competition for land; particularly for the last four or five years. For the last three or four years the price of produce has also increased. Since 1836 the prices have been rising. In estimating the value never inquired whether any tenant registered. In making his valuation wished to keep clear of politics. When the valuation was completed it was laid before the Board of Guardians, and submitted for public inspection, and objections were lodged; the objections generally were for acreage, and whenever the proper documents, such as leases and surveys, were produced, alterations were made. Objections were also made on the part of Sir Richard Musgrave, Mr. Fitzgerald, and some third gentleman, on the ground that the valuation was too low. He had valued all those properties to the best of his judgment. On the part of Mr. Fitzgerald objections were also lodged that part was valued too high; that part is in his own possession. Witness refused to alter the value, as he had acted on a uniform scale, and such alterations would introduce inequality; the parties objecting threatened to appeal. The tenants say that the valuation was a fair one and are satisfied; the guardians generally say the same, both the ex-officio and elected guardians. He thinks the valuation is 20 per cent. under the rents, and not more on the whole Union.

A great variety of rents.
Rack-rents.
System of husbandry bad.
Competition for land.
Increase in the price of produce since 1836.
Objections to valuation.

In valuing the town of Dungarvan, he applied the same scale as in the country portion of the Union. His valuation is, he thinks, generally 20 per cent. under the rents in the town. He asked what the rents were in all cases; he selected the houses in the square as the most valuable, and ascertained the rents which some of those houses paid; he then consulted with some persons who resided in the town, more conversant with the value of houses than himself, as to the value which he should fix upon those houses. After fixing the value of some of the best houses, he then fixed the value of all the other houses; observing a proportion, and taking into consideration the difference of situation.

His scale the same in town as in rural portion.

He kept up the same scale throughout the valuation of the town, except in small tenements which were let at 2*l.* and under, in valuing which he used a lower scale.

Small tenements in towns.

[Mr. Robert Power, of Clashmore, the Chairman of the Board of Guardians, having told the clerk of the Union, who was sent to request his attendance, that he was unable, in consequence of some private engagements, to attend to be examined, the following guardians were examined:—]

JOHN HUDSON, Esq., elected Guardian, *examined.*

John Hudson, Esq., Elected Guardian.

Is one of the elected guardians for Dungarvan; one of the first set, and has been re-elected. Is the seneschal of Dungarvan. The Duke of Devonshire is lord of the manor. Has resided in Dungarvan over 20 years. Has land in the neighbourhood under the duke. Was chairman of the Committee of Valuation. The valuator presented his field-books to the committee from time to time to show the progress he was making; they were carefully examined by some members of the committee. All the committee did not attend regularly; but among the most regular attendants were Mr. Carberry, the witness, and some few more. In consequence of the irregular attendance of the Committee of Valuation, it was thought advisable by the Board of Guardians that the valuation should be submitted for inspection to the whole Board of Guardians; and accordingly it was submitted to them more than once, and it was carefully examined by them. The valuator was generally in attendance. The valuation was generally under the rents, but cannot say how much. The valuator, Mr. Langley, was a resident of the county, living between Dungarvan and Waterford; was a practical farmer, not a professional valuator, but had been previously employed to value in this county for tithe composition: a high character was given of him by some members of the Board to the Board in general. Generally speaking, in this Union leases are given to the tenants. The Duke of Devonshire's leases are generally 21 years; and in some instances a life concurrent; does not know at what rents the lands in general are let, but knows that the Duke of Devonshire's lettings are all moderate, and has heard the same of Lord Waterford. When the valuation was under examination, there was generally a good attendance of members. They always had some persons present who could, from local knowledge, check the valuation. As far as he has an opportunity of forming a judgment from the lands he knows, thinks the valuation a fair relative valuation. Does not think that the lands have been valued to the amount they would let for if they were to be let to-day; but at the same time is of opinion, from his knowledge of the manner in which lands with which he is acquainted have been valued, that the valuation in general is a fair one as between landlord and tenant; would have no objection to take lands himself at that valuation. The elected guardians were generally, for the town, persons in business in the town; and resident gentlemen for the rural divisions, either practical farmers or large landed proprietors. The members were of all political parties; but there appeared but one feeling among them, to attend to their duties. Anything like a party discussion was never introduced; it would not be listened to; they all co-operated most cordially together. So far as he had an opportunity of hearing and seeing, the general opinion with respect to the way in which the valuator discharged his duty was, that he did it fairly and properly, and never heard an insinuation of partiality. Knows of no substantial objection to the valuation,

Chairman of Valuation Committee.
Valuation under the rents.
Valuator recommended by several guardians.
When valuation was under examination, generally a good attendance of members.
Thinks the valuation was a fair one.
Board of Guardians.
Co-operated cordially

APPENDIX.
Dungarvan.
Evidence.

except on the part of Sir Richard Musgrave. Of course objections have been lodged; as far as he knows none of them are substantial. The objections were for acreage and for value. Some complained that the valuation was too low; those were landlords. The tenants complained it was too high; but the objections not numerous. The landlords generally did not show any anxiety as to what would be best for their own interests in respect to the valuation.

J. M. Galwey, Esq., Ex-officio Guardian.

JOHN MATTHEW GALWEY, Esq., ex-officio Guardian, *examined*.

Is an ex-officio guardian of the Union, and a member of the Valuation Committee. But one valuator was appointed, Mr. Henry Langley; he resided in Dungarvan a year before he was appointed, and previously lived with his father, a very respectable gentleman, agent to Colonel Palliser, and whom he had known occasionally to serve on grand juries of the county. The young man's character was very good. Mr. Langley used to attend the Board of Guardians. The sheets he produced used to be examined, and frequent discussions arose upon them. The guardians of particular localities used to examine the parts they knew. The valuation was not completely accurate, particularly as regarded some lands of Sir Richard Musgrave. Some were valued too high and some too low; and Sir Richard's agent said they should appeal. Witness is agent to Lord Cremorne and Lord Donoughmore's estates in the Union. As far as those estates are concerned, found only a very few inaccuracies. Those were in the acreage; but the values he considered fair. Has a general idea of the whole valuation, from having attended the Valuation Committee. The parts he considers incorrect generally relate to Sir Richard Musgrave's property; and what his agent said, who is a good judge of land, struck him at the time as being well founded, but he does not now recollect what those objections were. With respect to Lord Donoughmore and Lord Cremorne's estates, he concludes the valuation was under the rents; and generally speaking, he thinks the valuation under the letting rents, but cannot say how much under the rents. The lettings on those estates he knows are fair and reasonable lettings; the old tenants are left in, and the land is not put up for competition, in consequence of the prices being about the same as when many of the leases were granted in 1801. Had every reason to be satisfied with the care and attention of the valuator; thinks he was a fair man; was not influenced by any improper motives. Thinks the lands in this county are let high. Leases are generally given in the Union. The Duke of Devonshire's leases are generally 21 years for land and 99 years for town lots, and contain strict covenants; Lord Donoughmore's are generally for 31 years or three lives; Lord Cremorne's are also for lives or years. Some part of Lord Cremorne's estate is now out of lease by the dropping of an old life. The old tenants will be left at the same rents, the price of produce being now about the same as it was in 1801, when the leases were made. Lord Waterford, in this Union, has an estate (Shandon) yielding a rental of about 2000*l.* a year, which is capable of great improvement; it is at present occupied by very poor persons living in thatched cabins, who, generally speaking, have no leases. It might be let to respectable persons for 500*l.* a-year above the present rental, if cleared of the paupers, and encouraging leases were given. He knows land in this Union, in the parish of Abbeyside, at present not yielding Lord Waterford 2*l.* an acre paid (the tenants are so poor), would, if he gave encouraging leases, be taken by respectable persons, who would willingly give him 6*l.* an acre, and would expend money on it as building-ground.

Examination of the valuation by the guardians.

Witness agent of Lord Cremorne and Lord Donoughmore.

On those estates, considers valuation fair.

Generally speaking, under the rent.

Mr. Mortimer, Secretary to County Valuation.

Mr. RODOLPHUS MORTIMER, Secretary to County Valuation, *examined*.

Is secretary of the Commissioners named in the Local Act of Parliament of the 6th and 7th Will. 4, c. 61.

A committee was named in that Act to superintend the valuation of the county of Waterford. Lord Stuart de Decies was chairman of the committee, and Sir Richard Keane was vice-chairman. The committee consisted of 12 members,—3 to form a quorum.

Six pair of valuators appointed.

Valuation completed in about 12 months.

Six pair of valuators, the most intelligent farmers residing in the county, were selected as valuators. They were appointed to different districts, and completed the valuation of the whole county in little more than 12 months. When the valuation of a barony was completed, the whole was posted at each police barrack, and petty sessions house within the barony, and remained there for 14 days, with a notice that a court would be held after the expiration of the 14 days to hear objections. Objections were heard, and alterations sometimes made. Appeals were brought, and the valuation of the county was finally completed. The whole has given universal satisfaction, and the county cess is now levied with ease, and equally. Has not compared the county valuation under the Act with that under the Poor Law. Has a general idea of their comparative valuation. Furnished to the different Unions the portions of the county within their Unions. In some Unions the acreage and value were both allowed to be furnished to the valuators; he believes this was the case in Lismore and Waterford, but in other Unions the guardians would not permit the value, as in the case of Dungarvan. Has heard from Mr. Langley the valuator the result of the valuation by him. The average value per acre of the Dungarvan Union of lands alone (exclusive of houses) is 11*s.* 8*d.*,* and under the county valuation the average is about 10*s.* 2*d.* The average letting value he would conceive to be about a fourth more than the county valuation; but this he gives merely as his conjecture. The Marquis of Waterford's property is let rather under the value; the Duke of Devonshire's is set moderately; the immediate tenants of Lord Stuart de Decies hold at a fair value; also of Mr. Lane Fox. Mr. Christmas, Sir Richard Musgrave, and Mr. Fitzgerald, also let at the fair value; and from a comparison of the lettings on those estates he forms his estimate.

Has given satisfaction.

Comparison of Poor Law valuation with County Valuation.

Plan of County Valuation.

The plan of the county valuation was taken from the "Bavarian Cadastre." The arable land is divided into six classes, and a price is fixed for each class; for the first class 40*s.*, for the second class, 35*s.*; for the third class, 20*s.*; the fourth class, 15*s.*; the fifth class, 10*s.*; and the sixth class, 5*s.* Besides those six classes there are also separate columns for heath, wood, and turbary.—(*Vide specimen sheet on opposite page.*)

* Mr. Langley included the towns in his average.

SPECIMEN SHEET from a FIELD-BOOK of the COUNTY of WATERFORD VALUATION, pursuant to the provisions of the 6 and 7 Will. IV. c. 61.

Barony of DECIES-WITHIN-DRUM. Compared with the valuation for poor-rate. Parish of KILMOLASH, Townland of CLOUGH; No. 2.

Sub-Denomination.	Name of Occupant.	Arceable Contents	Classification on the Land. 1 Class.	2 Class.	3 Class.	4 Class.	5 Class.	6 Class.	Application of Tarif to the different Qualities. 1	2	3	4	5	6	Heath Land, or Common Mountain, from One Penny to 2s. 6d. per Acre.	Turbary, from 5s. to 40s. per Acre.	Woodland, by Quality of Soil only.	Buildings, with their respective Reductions.	Rent Value of Lands and Buildings.	General Total of Rateable Rent Value.	Poor Law Valuation.	Observations.
		A. R. P.	A. R. P.	A. R. P.	A. R. P.	A. R. P.	A. R. P.	A. R. P.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.					£. s. d.	£. s. d.	£. s. d.	
Keereens	Dee, Patrick	58 0 0	..	..	40 0 0	..	..	..	..	..	40 0 0	..	..	..	..	..	..	..	40 0 0	48 5 0	48 0 0	
		..	..	..	..	..	15 0 0	..	..	..	..	..	7 10 0	..					7 10 0			
		..	..	..	..	..	..	3 0 0	..	..	..	..	..	0 15 0					0 15 0			
	Dee, Michael	22 0 0	..	..	..	11 0 0	..	..	..	..	..	8 5 0	..	..	..	..	..	..	8 5 0	13 15 0	16 0 0	
		..	..	..	..	..	11 0 0	..	..	..	..	..	5 10 0	..					5 10 0			
	Dee, James	42 0 0	..	..	..	..	34 0 0	..	..	..	..	..	17 0 0	..	..	..	..	..	17 0 0	19 0 0	16 0 0	
		..	..	..	..	..	..	8 0 0	..	..	..	..	..	2 0 0					2 0 0			
	Mahony, James	3 0 0	..	..	..	..	..	3 0 0	..	..	..	..	..	0 15 0	..	..	..	..	0 15 0	0 15 0	1 12 0	
	Mahony, Thomas	23 0 0	..	..	..	..	5 0 0	..	..	..	..	..	2 10 0	..	..	..	..	..	2 10 0	7 0 0	16 0 0	
		..	..	..	..	..	..	18 0 0	..	..	..	..	..	4 10 0					4 10 0			
	Stuart, H. V.	78 0 0	..	..	..	..	10 0 0	..	..	..	..	..	5 0 0	..	..	..	..	..	5 0 0	12 3 0	..	A turf bog, free under the Act for the relief of the poor. Valued in county valuation at 12l. 3s.
		..	..	..	..	..	..	..	..	..	..	..	..	..	50 at 2s. 6d	..	..	..	6 5 0			
		..	..	..	..	..	..	..	..	..	..	..	..	..	18 at 1s.	..	..	..	0 18 0			
	Walsh, John	29 0 0	..	..	16 0 0	..	..	..	..	..	16 0 0	..	..	..	..	..	..	..	16 0 0			
		..	..	..	..	13 0 0	..	..	..	..	..	9 15 0	..	..	..	..	..	..	9 15 0	25 15 0	24 0 0	
	Brien, Michael	30 0 0	..	..	..	..	30 0 0	..	..	..	..	..	15 0 0	..	..	..	..	..	15 0 0	15 0 0	17 0 0	
	Butler, John	6 1 0	..	..	..	..	6 1 0	..	..	..	..	..	3 2 6	..	..	..	..	..	3 2 6	3 2 6	3 0 0	
	Butler, James	3 1 0	..	..	..	..	3 1 0	..	..	..	..	..	1 12 6	..	..	..	..	..	1 12 6	1 12 6	2 0 0	
	Brien, John	2 0 0	..	..	..	..	1 0 0	..	..	..	..	..	0 10 0	..	..	..	..	..	0 10 0	0 15 0	1 0 0	
		..	..	..	..	..	..	1 0 0	..	..	..	..	..	0 5 0	..	..	..	..	0 5 0			
	Coughlan, Widow	3 0 0	..	..	..	..	3 0 0	..	..	..	..	..	1 10 0	..	..	..	..	..	1 10 0	1 10 0	2 0 0	
	Colbert, Thomas	6 0 0	..	..	..	..	..	6 0 0	..	..	..	..	..	1 10 0	..	..	..	..	1 10 0	1 10 0	3 0 0	
	Donavon, John	30 0 0	..	..	..	6 0 0	..	..	..	..	..	4 10 0	..	..	..	..	..	..	4 10 0	16 10 0	20 0 0	
		..	..	..	..	..	24 0 0	..	..	..	..	..	12 0 0	..	..	..	..	..	12 0 0			
	Dee, Pat.	3 2 0	..	..	..	..	3 2 0	..	..	..	..	..	1 15 0	..	..	..	..	..	1 15 0	1 15 0	2 0 0	
	Dunn, James	1 0 0	..	..	..	..	1 0 0	..	..	..	..	..	0 10 0	..	..	..	..	..	0 10 0	0 10 0	0 12 0	
	Foley, James	62 3 0	..	..	..	..	62 3 0	..	..	..	..	..	31 7 6	..	..	..	..	..	31 7 6	31 7 6	40 0 0	
	Guiry, Thomas	8 2 0	..	..	..	..	4 2 0	..	..	..	..	..	2 5 0	..	..	..	..	..	2 5 0	3 5 0	3 0 0	
		..	..	..	..	..	..	4 0 0	..	..	..	..	..	1 0 0	..	..	..	..	1 0 0			
	Hearn, Bat.	26 0 0	..	..	..	..	13 0 0	..	..	..	..	..	6 10 0	..	..	..	..	..	6 10 0	9 15 0	13 0 0	
		..	..	..	..	..	..	13 0 0	..	..	..	..	..	3 5 0	..	..	..	..	3 5 0			
	Hodner, John	12 0 0	..	..	..	2 0 0	..	..	..	..	..	1 10 0	..	..	..	..	..	..	1 10 0	6 10 0	6 0 0	
		..	..	..	..	..	10 0 0	..	..	..	..	..	5 0 0	..	..	..	..	..	5 0 0			
	Hodner, Thomas	12 0 0	..	..	..	2 0 0	..	..	..	..	..	1 10 0	..	..	..	..	..	..	1 10 0	6 10 0	6 0 0	
		..	..	..	..	..	10 0 0	..	..	..	..	..	5 0 0	..	..	..	..	..	5 0 0			
	Keating, Michael	9 2 0	..	..	..	..	..	9 2 0	..	..	..	..	..	2 7 6	..	..	..	..	2 7 6	2 7 6	3 0 0	
	Killenane, William	7 0 0	..	..	..	..	5 0 0	..	..	..	..	..	2 10 0	..	..	..	..	..	2 10 0	3 0 0	3 0 0	
		..	..	..	..	..	..	2 0 0	..	..	..	..	..	0 10 0	..	..	..	..	0 10 0			
	Nugent, Michael	8 0 0	..	..	..	..	4 0 0	..	..	..	..	..	2 0 0	..	..	..	..	..	2 0 0	3 0 0	3 0 0	
		..	..	..	..	..	..	4 0 0	..	..	..	..	..	1 0 0	..	..	..	..	1 0 0			
	Ormond, Thomas	21 0 0	..	..	..	..	11 0 0	..	..	..	..	..	5 10 0	..	..	..	..	..	5 10 0	8 0 0	12 0 0	
		..	..	..	..	..	..	10 0 0	..	..	..	..	..	2 10 0	..	..	..	..	2 10 0			
	Ormond, Pat	21 0 0	..	..	..	..	11 0 0	..	..	..	..	..	5 10 0	..	..	..	..	..	5 10 0	8 0 0	12 0 0	
		..	..	..	..	..	..	10 0 0	..	..	..	..	..	2 10 0	..	..	..	..	2 10 0			
	Quin, Michael	13 0 0	..	..	17 0 0	..	7 0 0	..	..	..	17 0 0	..	..	..	..	..	..	..	17 0 0	21 10 0	26 0 0	
		..	..	..	..	..	..	6 0 0	..	..	..	..	4 10 0	..	..	..	..	..	4 10 0			
	Quin, Michael (2)	44 0 0	..	..	..	24 0 0	..	..	..	..	..	18 0 0	..	..	..	..	..	..	18 0 0	28 0 0	7 0 0	
		..	..	..	..	..	20 0 0	..	..	..	..	..	10 0 0	..	..	..	..	..	10 0 0			
	Ryan, Widow	3 3 0	..	..	..	..	3 3 0	..	..	..	..	..	1 17 6	..	..	..	..	..	1 17 6	1 17 6	2 0 0	
	Shea, John	5 0 0	..	..	..	..	5 0 0	..	..	..	..	..	2 10 0	..	..	..	..	..	2 10 0	2 10 0	4 0 0	
	Veale, Richard	25 0 0	..	..	..	..	25 0 0	..	..	..	..	..	12 10 0	..	..	..	..	..	12 10 0	12 10 0	16 0 0	
	Veale, Thomas	25 2 0	..	..	..	5 0 0	..	..	..	..	..	3 15 0	..	..	..	..	..	..	3 15 0	14 0 0	16 0 0	
		..	..	..	..	..	20 2 0	..	..	..	..	..	10 5 0	..	..	..	..	..	10 5 0			
	Welsh, Michael	3 0 0	..	..	..	3 0 0	..	..	..	..	..	2 5 0	..	..	..	..	..	..	2 5 0	2 5 0	2 0 0	
		660 0	..	..	73 0 0	66 0 0	351 2 0	27 9 0	..	..	73 0 0	49 10 0	180 15 0	22 17 6	68	..	..	..	333 5 6	333 5 6	351 4 [illegible]	

VALUATION of £10 COUNTY ELECTORS, (registered 1832 to 1840,) so far as ascertained.

COUNTY WATERFORD. Marked thus * registered in 1832, and not since re-registered. DUNGARVAN UNION.

Electoral Divisions	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book,	Situation of Property, in respect of which Voter Registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
DUNGARVAN.	*Lonergan, William	October 26, 1832	House	Devonshire square		26 0 0	
	Hayes, William	October 25, 1838	Ditto	Ditto		20 0 0	
	O'Brien, Michael	Oct. 27, 1832, and June 29, 1835	House and offices	Ditto		40 0 0	
	Keehan, William	Oct. 27, 1832, and Oct. 25, 1839	Ditto	Ditto		30 0 0	
	Ryan, Cornelius	Oct. 26, 1832, and Oct. 25, 1839	Ditto	Ditto		30 0 0	
	Breman, Andrew	Oct. 29, 1832, and Oct. 25, 1839	Ditto	Ditto		30 0 0	
	M'Carthy, Michael	Oct. 25, 1838	Ditto	Ditto		15 0 0	
	Wall, John	April 7, 1834	Ditto	Ditto		15 0 0	
	O'Donnell, Neale	Oct. 22, 1832, and Oct. 25, 1839	Ditto	Ditto		20 0 0	
	Quinlan, Thomas	Oct. 27, 1832, and Oct. 25, 1839	Ditto	Main-street		15 0 0	
	Walsh, Patrick	Oct. 29, 1832, and Oct. 25, 1839	Ditto	Devonshire-square		24 0 0	
	Hearn, Thomas	January 4, 1836	Ditto	Ditto		24 0 0	
	*Power, Michael	October 27, 1832	Ditto	Ditto		25 0 0	
	Morrissy, James	Oct. 26, 1832, and Oct. 25, 1839	Ditto	Ditto		18 0 0	
	Mahony, Michael	,, ,,	Ditto	Ditto		30 0 0	
	Byrne, James	April 8, 1836	Ditto	Upper Bridge-st.		25 0 0	
	Colbert, John	Oct. 24, 1832, and June 29, 1835	House	Square		20 0 0	In rate-book Bridget Colbert
	Hudson, John	October 25, 1839	House, offices, and garden.	Ditto		40 0 0	
	Grace, Matthew	June 27, 1836	House	Blackpool		10 0 0	
	Cleary, Thomas	,,	Ditto	Ditto		25 0 0	
	Cody, Patrick	Oct. 25, 1832, and June 29, 1835	House, store, and yard.	Ditto		40 0 0	
	Sweeny, James	Oct. 25, 1839	Ditto	Ditto		25 0 0	
	Carberry, Andrew	Oct. 25, 1832, and Oct. 25, 1839	House	Ditto		15 0 0	
	Walsh, Patrick	Oct. 25, 1839	House, offices, store & tan yard	Main-street		25 0 0	
	Keating, Michael	Oct. 26, 1832, and April 10, 1839	House	The Square		40 0 0	
	M'Grath, James	,,	Ditto	Ditto		20 0 0	
	Veale, William	Oct. 29, 1832, and Oct. 25, 1839	Ditto	Blackpool		30 0 0	
	*Kenely, Patrick	Oct. 26, 1832	Ditto	Ballinamuck		6 0 0	
	*Fitzgerald, Patrick	Oct. 25, 1832	House and offices	Garrynagera		12 0 0	
	Patterson, Edward	January 4, 1836	Ditto	Blackpool		25 0 0	
	Power, Stephen	October 25, 1839	House	Ditto		3 0 0	
	Hallanan, John	Oct. 24, 1832, and Oct. 25, 1839	Ditto	Ditto		15 0 0	
	O'Neill, Patrick	Oct. 27, 1832, and Oct. 25, 1839	House and offices	Ditto		10 0 0	
	Boyle, Walter	Oct. 24, 1836	House	Ditto		3 0 0	
	*Power, John	October 25, 1832	Brewery and land	Ditto	11 2 0	100 0 0	
	*Power, John	October 27, 1832	House	Ditto		2 0 0	This elector appears also at 178 in rate-book for another house, net value £2.
	Stuart, Michael	October 25, 1839	Ditto	Ditto		1 0 0	This elector appears at No. 192 in rate-book holding 1a. 3a. net value £5. 4s.
	Kierwan, Pierce	June 23, 1834, and Oct. 25, 1839	House and offices	Ditto		24 0 0	
	Walsh, Thomas	January 7, 1839	House	Ditto		15 0 0	
	Keefe, David	October 25, 1839	Ditto	Ditto		18 0 0	
	Hayes, John	Oct. 24, 1832, and Oct. 25, 1839	Ditto	Ditto		3 8 0	
	Walsh, Davis	Oct. 29, 1832, and Jan. 4, 1838	Ditto	Ditto		17 0 0	
	Kelly, Martin	Oct. 26, 1832, and Oct. 25, 1839	Ditto	Ditto		17 0 0	
	Gough, Thomas	Oct. 13, 1834, and Oct. 25, 1839	House	Ditto		12 0 0	
	Walsh, Cornelius	January 4, 1836	House and offices	Main-street		6 0 0	
	Heffernan, Timothy	June 16, 1839	Ditto	Ditto		6 0 0	
	Curtis, Terence	January 4, 1836	House	Ditto		6 0 0	
	Baker, Stephen, jun.	Oct. 26, 1833	Ditto	Ditto		4 0 0	
	Marshall, John	October 25, 1838	Ditto	Ditto		6 0 0	
	*Baker, Roger	October 95, 1832	House, offices, & bakery.	Ditto		20 0 0	
	Baker, Stephen, sen.	October 24, 1833	House	Ditto		20 0 0	
	Eyres, Michael	April 10, 1838	Ditto	Ditto		6 0 0	
	Cleary, Thomas	January 4, 1838	House and offices	Ditto		6 0 0	
	Mara, Thomas	October 13, 1834	House	Ditto		4 0 0	
	*Fitzmaurice, Lewis	October 19, 1832	House and offices	Ditto		20 0 0	
	Allen, Michael	January 4, 1838	House	Quay-lane		4 0 0	
	*Keily, John	October 24, 1832	Ditto	Ditto		12 0 0	
	Crotty, Lawrence	Oct. 25, 1832, and Oct. 25, 1839	Ditto	William-street		10 0 0	
	Power, John	Oct. 27, 1832, and Oct. 25, 1839	Ditto	Ditto		15 0 0	
	*Walsh, Nicholas	October 29, 1832	Ditto	Ditto		10 0 0	
	*Wade, James	,,	Ditto	Ditto		7 0 0	
	Slattery, John	October 25, 1839	Ditto	Ditto		15 0 0	
	M'Cann, James	,,	Ditto	Ditto		10 0 0	
	Dee, Michael	January 6, 1834	Store and stable	Ditto		4 0 0	
	*Power, Redmond	October 26, 1832	House	Buttery		1 0 0	
	Draper, John	Oct. 18, 1832, and Oct. 25, 1839	House and garden	Ditto		5 0 0	
	Hannigan, William	April 10, 1838	House	Mass-lane		3 0 0	
	Boyle, John	April 7, 1834, and Oct. 25, 1839	House and yard	Fair-lane		7 0 0	
	Meade, Thomas	October 25, 1839	House and land	Ditto		6 0 0	
	Oakley, Thomas	Oct. 27, 1832, and Oct. 25, 1839	House and offices	Abbeyside		4 0 0	
	Roche, Stephen	,, ,,	House, offices, and garden.	Ditto		12 0 0	
	Power, Patrick	January 4, 1838	House and office	Ditto		6 0 0	
	Higgins, Thomas, jun.	October 25, 1839	House, offices, and garden.	Ditto		15 0 0	
	Carbery, Andrew	,,	Store	Ditto		20 0 0	
	Power, Mathew	January 4, 1838	House and land	Scahacrine	44 0 0	60 0 0	
	*Greene, John	October 26, 1832	Ditto	Nugent's Burgery	10 3 13	30 0 0	
	Cashman, John	April 10, 1837	Ditto	Ditto	4 3 13	11 8 0	
	*Dyer, George	October 25, 1832	Ditto	Ditto	10 3 13	25 0 0	
	*Archill, John	,,	Ditto	Ditto	6 0 0	9 0 0	
	*Morrissey, Maurice	October 26, 1832	Ditto	Scahanard	22 0 0	43 0 0	

Valuation of £10 County Electors (registered 1832 to 1840)—*continued.*

COUNTY WATERFORD. Marked thus * registered in 1832, and not since re-registered. DUNGARVAN UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter Registers.	Extent in Statute Measure as in Rate Book. A.	R.	P.	Net Annual Value as in Rate Book. £.	s.	d.	Observations.
DUNGARVAN.	*Morrissey, Thomas	October 26, 1832	House and land	Scahanard	6	0	0	7	8	0	
	*Dumphy, Martin	October 25, 1832	Ditto	Ditto	4	0	0	4	0	0	
	*Veale, Laurence	October 30, 1832	Ditto	Knocknagrand	16	2	0	20	0	0	
	*Fitzgerald, Mathew	October 25, 1832	Ditto	Duckspool	5	2	0	8	0	0	
	*M'Grath, John	October 26, 1832	Ditto	Loughinane	3	2	0	4	4	0	
	*Fitzgerald, James	October 24, 1832	Ditto	Ditto	10	0	0	12	8	0	
	*Power, Edmond	October 27, 1832	Ditto	Knockatimore	15	0	0	22	12	0	
	*Walsh, Michael	October 29, 1832	Ditto	Ditto	18	0	0	27	0	0	
	*Walsh, Thomas	,,	Ditto	Ditto	5	2	0	8	4	0	
	*Walsh, Michael	,,	Ditto	Ditto	9	0	0	13	12	0	
	Tallon, Dominic	Oct. 29, 1832, and Oct. 25, 1839	House, offices, and land.	Lackongorieff	97	0	0	54	4	0	Lacken in rate-book.
	Barron, Wm. Henry	June 29, 1835, and Oct. 25, 1839	Ditto	Lackenhill	106	0	0	64	16	0	Ditto.
	Dunford, Patrick	Oct. 29, 1832, and Oct. 25, 1839	House and land	Knocknagrana	6	2	0	6	16	0	
	Fitzgerald, James	Oct. 24, 1832, and Oct. 25, 1839	Ditto	Ditto	3	2	0	5	12	0	
	Fitzgerald, Thomas	,, ,,	Ditto	Ditto	33	0	0	20	0	0	
	Flynn, John	Oct. 29, 1833, and Oct. 25, 1839	Ditto	Ditto	13	0	0	11	8	0	
	*Power, Thomas	October 27, 1832	Ditto	Ditto	9	0	0	6	0	0	
	Power, David	Oct. 27, 1832, and Oct. 25, 1839	Ditto	Ditto	33	0	0	21	4	0	
	Power, John	,, ,,	Ditto	Ditto	40	0	0	16	0	0	
	Power, Patrick	,, ,,	Ditto	Ditto	30	0	0	20	0	0	This man holds in Nos. 1400 and 1401 in the rate-book, two farms of 1 acre each.
	Quan, Edmond	Oct. 29, 1832, and 25 Oct. 1839	Ditto	Ditto	5	0	0	7	0	0	
	*Veale, Laurence	October 30, 1832	Land	Ditto	1	0	0	2	0	0	This is the same man as at No. 1293.
	Flynn, John	Jan. 4, 1836, and Oct. 25, 1839	House and land	Ditto	13	0	0	11	8	0	
	Power, John	October 25, 1839	Ditto	Ditto	28	0	0	20	0	0	
	*Humble, Sir J. Nugent	October 24, 1832	House, offices, and land.	Cloncoskeran	125	0	0	220	0	0	
	Terry, William	Oct. 27, 1832, and Oct. 25, 1839	Land	Ditto	85	0	0	86	0	0	
	Terry, Michael	,, ,,	Ditto	Ditto	85	0	0	86	0	0	
	Walsh, James	,, ,,	House and land	Ditto	25	0	0	33	16	0	
	Morrissey, Thos. sen.	Oct. 26, 1832, and Oct. 25, 1839	Ditto	Ballyneskehe	65	0	0	94	8	0	
	Connell, Michael	Oct. 25. 1832, and Oct. 25, 1839	Ditto	Garrynagera	31	0	0	33	8	0	This man appears in rate-book joined in this farm with John Curreen.
	Foley, Thomas	Oct. 24, 1832, and Oct. 25, 1839	Ditto	Ditto	25	3	0	42	8	0	
	Hayes, Michael	,, ,,	Ditto	Ditto	46	0	0	70	8	0	
	Moneslay, William	Oct. 26, 1832, and Oct. 25, 1839	Ditto	Ditto	33	3	0	38	12	0	
	Guiry, Patrick	October 25, 1839	Ditto	Ditto	4	0	0	6	0	0	
	Guiry, Laurence	,,	Ditto	Ditto	4	0	0	6	0	0	
	Mulgan, John	,,	Ditto	Ditto	10	0	0	15	0	0	
	*Ahern, Michael	October 24. 1832	Ditto	Kilminnen	4	0	0	7	0	0	
	Foley, John	October 25, 1832	Ditto	Ditto	3	2	0	6	4	0	
	*Keily, Michael	October 26, 1832	Ditto	Ditto	8	2	0	14	16	0	
	*Kelly, Thomas	,,	Ditto	Ditto	7	2	0	13	0	0	
	*Mulcahy, John	,,	Ditto	Ditto	7	0	0	12	4	1	
	*Power, John	October 27, 1832	Ditto	Ditto	18	0	0	27	0	0	
	*Walsh, John	,,	Ditto	Ditto	25	0	0	50	0	0	In rate-book Mary Walsh.
	*Browne, Roger	October 24, 1832	Ditto	Ballinhassery	6	1	0	12	8	0	
	Brien, Thomas	Oct. 24, 1832, and Oct. 25, 1839	Ditto	Ditto	5	0	0	10	0	0	
	*Cooney, Darby	October 25, 1832	Ditto	Ditto	8	0	0	13	16	0	
	Cummins, Patrick	Oct. 25, 1832. and Oct. 25, 1839	Ditto	Ditto	16	2	0	29	0	0	
	Daly, Michael	Oct. 24, 1832, aud Oct. 25, 1839	Ditto	Ditto	3	0	0	6	0	0	
	Dawley, Daniel	Oct. 24, 1832, and Oct. 25, 1839	Ditto	Ditto	5	0	0	10	0	0	
	Heafy, Thomas	,, ,,	Ditto	Ditto	30	0	0	55	0	0	
	Longan, Edmund	June 26, 1837	Ditto	Ballinacourty	.	.	.	12	0	0	
	*Murray, Michael	October 26, 1832	Ditto	. .	1	2	0	3	0	0	
	Sullivan, Thomas	Oct. 27, 1832, and Oct. 25, 1839	Ditto	. .	20	0	0	131	4	0	
	Hackett, Maurice	June 24, 1833	Ditto	Laghmoor	3	0	0	9	0	0	
	*Keily, Beverly	Oct. 26, 1832	House, offices, & land.	Lisfennell	59	0	0	113	0	0	
	Mansfield, Michael	Oct. 29, 1832, and Oct. 25, 1839	House and land	Killossera	31	0	0	22	16	0	
	*Morissey, John	October 29, 1832	Ditto	Ditto	66	0	0	97	12	0	
	Keily, John	January 4, 1838	Ditto	Glenmire	39	0	0	34	4	0	
	*Macarthy, Denis	November 1, 1832	Ditto	Ballyduffbeg	57	0	0	59	12	0	
	Looney, Daniel	Oct. 31, 1832, and Oct. 25, 1839.	Ditto	Ditto	82	0	0	86	0	0	
	Lynch, James	Oct. 25, 1839	Ditto	Ditto	50	0	0	68	16	0	
	*Macarthy, William	October 19, 1832	Ditto	Ditto	51	0	0	51	0	0	
	Brown, William	Oct. 17, 1832, and Oct. 24, 1840	Ditto	Ballymacmague	37	0	0	42	0	0	
	*Doacey, Thomas	October 18, 1832	Ditto	Ditto	28	2	0	27	0	0	
	*Gleeson, John	October 19, 1832	Ditto	Ditto	41	0	0	42	0	0	
	*Mullowney, Peter	November 1, 1832	Ditto	Ditto	24	0	0	21	12	0	
	*Morrissey, William	,,	Ditto	Ditto	39	2	0	32	16	0	
	*Qually, Luke, sen.	,,	Ditto	Ditto	56	3	0	58	0	0	
	*Queally, Luke	,,	Ditto	Ditto	56	3	0	58	0	0	
	*Lynch, Maurice	October 26, 1832	Ditto	Ballygegan	62	1	0	62	8	0	
	*Connors, Thomas	,,	Ditto	Mapstown	46	0	0	54	0	0	
	*Whelan, Michael	October 29, 1832	Ditto	Ditto	47	0	0	84	12	0	
	*Foley, James	October 25, 1832	Ditto	Cloerane	45	0	0	78	0	0	
	*Coleman, William	October 29, 1832	Ditto	Kilrush	28	0	0	57	12	0	
	*Foran, Patrick	October 24, 1832	Land	Ditto	5	2	0	6	4	0	
	*Quarry, Patrick	October 27, 1832	House and land	Ditto	4	0	0	9	4	0	
	*Fitzgerald, James	October 25, 1832	Ditto	Ballinamuck	7	2	0	15	0	0	
	*Floyd, Michael	,,	Ditto	Ditto	7	2	0	15	0	0	
	*Walsh, William	October 27, 1832	Ditto	West Ballinamuck	24	0	0	42	0	0	
	*Walsh, John	,,	Ditto	Ditto	12	0	0	20	0	0	
	M'Crath, Michael	January 4, 1838	Ditto	Ditto	16	0	0	25	16	0	
	Curlane, Michael	,,	Land	Shandon	18	0	0	36	0	0	
	Connery, Michael	,,	Marsh and garden	Ditto	10	0	0	10	0	0	
	*Keane, James	January 27, 1832.	Land	Ditto	12	0	0	19	12	0	
	Beresford, Philip	Oct. 25, 1832, and Oct. 25, 1839	House and land	Deelish	138	0	0	76	16	0	

Valuation of £10 County Electors (registered 1832 to 1840)—*continued.*

COUNTY WATERFORD. Marked thus * registered in 1832, and not since re-registered. DUNGARVAN UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property, in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
	Beresford, Henry	Oct. 25, 1832, and Oct. 25, 1839	House and land	Deelish	69 0 0	37 8 0	
	Beresford, John	,, ,,	Ditto	Ditto	69 0 0	37 8 0	
	Christopher, Patrick	,, ,,	Ditto	Ditto	2 0 0	1 12 0	
	Mehan, Joseph	Oct. 26, 1832, and 25 Oct. 1839	Ditto	Ditto	60 0 0	28 12 0	
	Morrissey, John	,, ,,	Ditto	Ditto	36 0 0	22 16 0	
	*Flahavan, Michael	November 1, 1832	Ditto	Garranebawn	80 0 0	67 4 0	
	*Ryan, Maurice	November 5, 1832	Ditto	Ditto	91 0 0	67 4 0	
	*Terry, Patrick	,,	Ditto	Ditto	161 0 0	104 4 0	
ARDMORE.	Kiely, James	Oct 22, 1832, and Oct. 25, 1839	House and land	Reinacloughina	17 0 0	2 12 0	*The rents of the greater number of the electors in this division will be found in a separate Table, *post*, page 305 *b*.
	*Fowley, Patrick	Nov. 1, 1832	Ditto	Barnastuka	16 1 20	1 4 0	
	Power, James	April 10, 1840	Ditto	Ditto	28 2 0	2 4 0	
	Power, Maurice	,,	Ditto	Ditto	21 2 20	2 4 0	
	*Drohan, John	October 18, 1832	Ditto	South Tour	58 0 0	4 0 0	
	Lee, William	June 27, 1836	Ditto	Ditto	21 0 0	1 16 0	
	Meagher, Thomas	Oct. 31, 1832, and June 27, 1836	Ditto	Ditto	60 0 0	4 12 0	
	*Ryan, Denis	November 1, 1832	Ditto	Ditto	50 0 0	4 12 0	
	Brien, Thomas	June 27, 1836	Ditto	Knockatour	13 3 0	1 12 0	
	Keily, Michael	Oct, 31, 1832 and June 27, 1836	Ditto	Ditto	40 0 0	5 0 0	
	Keily, Patrick	,,	Ditto	Ditto	19 2 0	2 12 0	
	Whelan, Richard	June 27, 1836	Ditto	Ditto	22 0 0	2 4 0	
	*Whelan, Thomas	October 31, 1832	Ditto	Ditto	18 0 0	1 12 0	In rate-book Ellen Whelan.
	*Mansfield, Thomas	November 1, 1832	Ditto	Clougherawn	40 0 0	4 0 0	
	Mahony John	April 10, 1840	Ditto	Middlebog	22 2 0	2 4 0	
	Neale, Edmond	Nov. 1, 1832, and June 27, 1836	Ditto	Keighnaboula	50 0 0	4 0 0	
	Neale, John	,,	Ditto	Ditto	19 0 0	2 0 0	
	Brien, Michael	Oct. 17, 1832, and June 27, 1836	Ditto	Lackenagrena	60 0 0	5 0 0	
	Galvin, Thomas	April 10, 1840	Ditto	Ditto	24 2 0	2 4 0	
	Bryan, Thomas	October 24, 1840	Ditto	North Tour	19 1 0	2 0 0	
	Trench, Patrick	October 25, 1839	Ditto	Ditto	19 0 0	2 0 0	
	Leary, Thomas	Oct. 31, 1832, and June 27, 1836	Ditto	Ditto	71 1 0	5 12 0	
	Leary, Richard	,, ,,	Ditto	Ditto	27 2 0	2 12 0	
	Neale, Michael	,, ,,	Ditto	Ditto	22 0 0	2 4 0	
	Collins, William	Oct. 17, 1832, and June 27, 1836	Ditto	Knocknaclough	26 0 0	2 12 0	
	Cowing, Patrick	Oct. 18, 1832, and Oct. 24, 1840	Ditto	Ditto	24 0 0	2 12 0	
	Connelly, William	October 25, 1839	Ditto	Ditto	32 1 0	2 4 0	
	Drohan, Thomas	Oct. 18, 1832, and June 27, 1836	Ditto	Ditto	19 3 0	2 0 0	
	Divine, Maurice	April 10, 1840	Ditto	Ditto	34 0 0	2 12 0	
	Hacket, Michael	Oct. 19, 1832, and June 27, 1836	Ditto	Ditto	19 3 0	2 0 0	
	Sullivan, William	October 24, 1840	Ditto	Ditto	17 3 0	1 16 0	
	Walsh, Edmond	Nov. 1, 1832, and Oct. 25, 1839	Ditto	Ditto	30 3 0	3 0 0	
	Blute, John	April 10, 1840	Ditto	Revanagh	33 0 0	2 16 0	
	Dalton, William	Nov. 2, 1832, and April 10, 1840	Ditto	Clashbrack	42 3 0	3 12 0	
	Dalton, Patrick	April 10, 1840	Ditto	Ditto	56 2 0	4 0 0	
	*Kinnely, Michael	November 1, 1832	Ditto	Moanange	46 0 0	3 4 0	
	Kett, John	Oct. 31, 1832, and Oct. 25, 1840	Ditto	Pillough	45 0 0	4 12 0	
	Hearne, David	Oct. 24, 1840	Ditto	Ditto	23 0 0	2 12 0	
	Anglem, Thomas	June 27, 1836	Ditto	Knocknahoola	44 0 0	4 12 0	
	Keily, Patrick	,,	Ditto	Carricknahila	29 3 0	2 12 0	
	Keily, James	,,	Ditto	Ditto	38 3 0	4 0 0	
	*Callaghan, Owen	November 2, 1832	Ditto	Kilnocken	32 2 0	17 16 0	
	*Kennelly, John	,,	Ditto	Lisanow	30 0 0	22 12 0	
	Brien, James	Nov. 1, 1832, and April 10, 1840	Ditto	Ballymacart	12 0 0	5 8 0	In Clerk of Peace's list it is Ballymacart and Goulane.
	Brien, Darby	,, ,,	Ditto	Ditto	148 0 0	93 4 0	
	*Colbert, Thomas	October 31, 1832	Ditto	Ditto	40 0 0	36 4 0	
	*Connors, John	Nov. 1, 1832	Ditto	Ditto	117 2 0	67 12 0	
	*Fitzgerald, Patrick	October 18, 1832	Ditto	Ditto	1 0 0	1 0 0	
	*Harty, Jeremiah	October 19, 1832	Ditto	Ditto	20 0 0	19 0 0	Darby Harty in rate-book.
	*Harty, Augustine	,,	Ditto	Ditto	11 0 0	8 16 0	
	*Lonergan, Maurice	,,	Ditto	Ditto	1 0 0	0 16 0	
	*Nugent, Patrick	October 31, 1832	Ditto	Ditto	59 2 0	62 8 0	
	*Power, Patrick	November 1, 1832	Ditto	Ditto	50 0 0	15 0 0	
	*Allen, Patrick	,,	Ditto	Goulane	42 0 0	16 4 0	
	*Browne, James	October 31, 1832	Ditto	Ditto	36 0 0	18 16 0	
	*Browne, Edmond	,,	Ditto	Ditto	24 0 0	9 0 0	
	*Browne, Thomas	November 1, 1832	Ditto	Ditto	44 0 0	14 4 0	
	*Curreen, James	October 17, 1832	Ditto	Ditto	46 0 0	15 0 0	
	*Carey, Patrick	November 1, 1832	Ditto	Ditto	20 0 0	7 0 0	Carew in rate-book.
	*Donovan, Cornelius	October 18, 1832	Ditto	Ditto	20 0 0	8 8 0	
	*Foley, Michael	,,	Ditto	Ditto	42 0 0	15 0 0	
	*Horrigan, Cornelius	October 19, 1832	Ditto	Ditto	33 0 0	18 8 0	
	Harriss, Patrick	Oct. 19, 1832 and April 10, 1840	Ditto	Ditto	33 0 0	23 12 0	
	*Keane, John	November 1, 1832	Ditto	Ditto	49 0 0	24 0 0	
	*Lane, David	,,	Ditto	Ditto	19 3 0	6 8 0	
	*Moore, Thomas	,,	Ditto	Ditto	14 0 0	2 16 0	
	*Salmon, John	October 31, 1832	Ditto	Ditto	57 0 0	19 8 0	
	*Salmon, Thomas	,,	Ditto	Ditto	30 0 0	9 0 0	
	*Cuneen, Martin	November 3, 1832	Ditto	Ballinroad	49 0 0	34 0 0	
	*Costin, Denis	Oct. 17, 1832	Ditto	Ballycuneen	114 0 0	34 0 0	
	Costin, Michael	Oct. 17, 1832, and April 10, 1840	Ditto	Ditto	64 0 0	28 8 0	
	Downing, Robert	Oct. 18, 1832, and June 27, 1836	Ditto	Moyne	45 2 0	5 8 0	
	Conway, Denis	Nov. 1, 1832, and April 10, 1840	Ditto	Ditto	30 1 0	3 12 0	
	Dorney, James	Oct. 18, 1832, and June 27, 1836	Ditto	Ditto	58 1 0	7 4 0	
	*Dorney, James	November 1, 1832	Ditto	Ditto	22 2 0	3 4 0	
	Downing, John	Oct. 18, 1832, and June 27, 1836	Ditto	Ditto	60 2 0	7 12 0	
	Flahavan, Martin	,, ,,	Ditto	Ditto	25 3 28	3 4 0	
	Flynn, Michael	,, ,,	Ditto	Ditto	16 0 0	2 0 0	
	Flahavan, Thomas	,, ,,	Ditto	Ditto	22 1 0	3 4 0	
	Fitzgerald, David	June 27, 1836	Ditto	Ditto	30 0 0	2 12 0	
	Hannigan, David	Oct. 19, 1832, and June 27, 1836	Ditto	Ditto	43 2 20	5 12 0	
	Hannigan, William	,, ,,	Ditto	Ditto	40 0 20	5 0 0	

Valuation of £10 County Electors (registered 1832 to 1840,)—*continued.*

COUNTY WATERFORD. Marked thus * registered in 1832, and not since re-registered. DUNGARVAN UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated: as stated in Rate-Book.	Situation of Property in respect of which Voter Registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Observations.
ARDMORE.	*Keating, John	November 1, 1832	House and land	Moyne	16 3 20	2 4 0	
	M'Grath, James	Oct. 31, 1832, and June 27, 1836	Ditto	Ditto	64 1 0	8 0 0	
	*Maher, John	Oct. 31, 1832	Ditto	Ditto	45 0 0	5 16 0	
	*M'Grath, Patrick	November 2, 1832	Ditto	Ditto	16 1 0	2 0 0	
	M'Grath, Patrick	June 27, 1836	Ditto	Ditto	66 0 0	6 12 0	
	M'Grath, William	,,	Ditto	Ditto	22 0 0	3 4 0	
	Morrissy, John	June 27, 1836 and April 10, 1840	Ditto	Ditto	31 3 27	4 0 0	
	M'Grath, Michael	June 27, 1836	Ditto	Ditto	29 2 0	3 0 0	
	Veale, Michael	Oct. 31, 1832, and June 27, 1836	Ditto	Ditto	27 2 14	3 12 0	
	Morrissey, John	April 10, 1840	Ditto	Ditto	30 0 0	4 0 0	
	Shea, William	October 24, 1840	Ditto	Ditto	38 3 0	5 0 0	
	Fanissey, Richard	June 27, 1836	Ditto	Ditto	34 0 0	5 0 0	In the rate-book Glenlickey, the next townland.
	*Walsh, Mathew	November 1, 1832	Ditto	Glenlickey	9 1 0	1 4 0	
	Morrissey, Michael	Nov. 3. 1832, and July 16, 1840	Ditto	Littlemines	40 0 0	12 10 0	In rate-book James and Michael Morissey.
	Flahavan, James	Oct. 18, 1832, and June 27, 1836	Ditto	Reighnagallee	43 2 0	8 6 0	
	*French, Patrick	Oct. 18, 1832	Ditto	Reighnagulla	33 1 5	5 10 0	
	Moore, John	June 27, 1836	Ditto	Ditto	29 0 0	2 2 0	
	Costan, John	Oct. 17, 1832, and Oct. 25, 1839	Ditto	Moonameans	36 0 0	7 4 0	
	Foley, John	Oct. 18. 1832. and Oct. 25, 1839	Ditto	Ditto	17 1 9	3 14 0	
	Hayes, Nicholas	Nov. 1, 1832, and June 27, 1836	Ditto	Ditto	9 3 0	1 2 0	
	Mulcahy, James	,, ,,	Ditto	Ditto	20 2 5	3 10 0	
	Scanlan, Christopher	June 27, 1836	Ditto	Ditto	14 0 0	2 6 0	
	*Kiely, Maurice	October 31, 1832	Ditto	Glen William	14 0 0	2 4 0	
	Costin, Michael	Oct. 17, 1832, and Oct. 25, 1839	Ditto	Rusheen	19 0 0	2 12 0	
	Foley, Michael	June 27, 1836	Ditto	Ditto	31 0 0	7 16 0	
	*Moore, Patrick	November 1, 1832	Ditto	Strahan	8 1 0	2 0 0	
	*Ryan, William	,,	Ditto	Ditto	12 0 0	3 0 0	
	Walsh, Michael	Nov. 1, 1832 and Oct. 25, 1839	Ditto	Ditto	24 0 0	16 0 0	
	Walsh, James	Nov. 1. 1832 and Oct. 25, 1840	Ditto	Ditto	19 0 0	4 16 0	
	Moore, James	April 10, 1840	Ditto	Ditto	29 2 0	7 12 0	
	*Walsh, Patrick	November 1, 1832	Ditto	Ditto	18 0 0	3 12 0	
GRANGE.	*Drohan, Thomas	November 3, 1832	House and land	Grallagh	45 0 0	32 0 0	Rent, £36. 2*s.*
	*Drohan, John	,,	Ditto	Ditto	46 0 0	32 0 0	Rent, £39. 2*s.*
	*Brien, Michael	October 17, 1832	Ditto	Ditto	130 0 0	83 0 0	Rent, £86. 6*s.* 5*d.*
	*Salmon, Maurice	November 2, 1832	Ditto	Knocknastuka	58 0 0	29 0 0	
	Whelan, John	October 25, 1839	Ditto	Ditto	41 0 0	16 8 0	
	Whelan, John	Nov. 2, 1832, and Oct. 25, 1839	Ditto	Tynelira	62 1 0	42 0 0	
	Foley, Patrick	Oct. 18, 1832, and Oct. 25, 1839	Ditto	Ballylane	109 0 0	80 0 0	
	Foley, Darby	,, ,,	Ditto	Ditto	63 0 0	46 12 0	
	Foley, Thomas	,, ,,	Ditto	Ditto	63 0 0	46 12 0	
	*Conners, Cornelius	October 31, 1832	Ditto	Listigue	50 2 0	62 12 0	
	*Conners, Michael	,,	Ditto	Ditto	50 2 0	62 12 0	
	*Conners, John	,,	Ditto	Ditto	50 2 0	62 12 0	
	Cunningham, William	October 25, 1839	Ditto	Clashanahan	62 0 0	80 12 0	
	Cleary, Maurice	Oct. 18, 1832, and Oct. 25, 1839	Ditto	Grange	34 2 0	40 0 0	
	Cleary, Andrew	,, ,,	Ditto	Ditto	34 2 0	40 0 0	
	*Rea, William	November 2, 1832	Ditto	Ditto	37 3 0	46 0 0	Richard Rea in rate book.
	Rea, Richard	Nov. 2, 1832, and Oct. 25, 1839	Ditto	Ditto	46 0 0	55 0 0	
KINSALEBEG.	Coughlan, Richard	Oct. 18, 1832, and Oct. 25, 1839	Ditto	Ballyhoney	98 2 0	75 0 0	
	*Lynch, James	November 2, 1832	Ditto	Killinalue	66 0 0	36 0 0	
	*Kenedy, Michael	October 19, 1832	Ditto	Newtown	77 3 0	86 12 0	
	*Healy, Andrew	,,	Ditto	East and West Drumgallam	31 0 0	16 0 0	Twice in rate-book
	*Troy, Patrick	November 2, 1832	Ditto	Ditto	60 0 0	30 0 0	
	*Casey, James	October 17, 1832	Ditto	Ditto	26 2 0	16 0 0	
	*Morrissy, John	October 31, 1832	Ditto	Glistinane	32 3 0	33 0 0	Mary Morrissy in rate-book.
	*Thornton, John	,,	Ditto	Ditto	40 0 0	38 0 0	
	*Thornton, Thomas	,,	Ditto	Ditto	57 0 0	56 0 0	
	*Troy, John	,,	Ditto	Ditto	26 2 0	30 0 0	
CLASHMORE.	*Russell, Richard	November 2, 1832	Land	Creggs	1 2 0	0 12 0	In rate-book Patrick.
	Nugent, James	October 25, 1839	House and land	Ablerthagh	34 0 0	20 12 0	
	*Dennehy, Laurence	October 18, 1832	House	Clashmore Village	. .	6 0 0	
	Fogarty, James	Oct. 18, 1832, and April 10, 1840	Ditto	Ditto	. .	6 0 0	
	Murphy, Maurice	Nov. 2, 1832, and Oct. 25, 1839	Ditto	Ditto	. .	5 0 0	
	Nugent, Daniel	Oct. 14, 1833, and Oct. 25, 1839	Ditto	Ditto	. .	5 0 0	
	Cunningham, Thomas	Oct. 18, 1832, and April 10, 1840	House and land	Ballinamultina	44 0 0	20 0 0	
	Curreen, John	April 10, 1840	Ditto	Ditto	38 0 0	26 0 0	
	Cronican. Michael	,,	Ditto	Ditto	40 0 0	20 0 0	
	*Connell, Denis	Oct. 17, 1832	Ditto	Ditto	16 2 0	10 4 0	
	*Connell, John	,,	Ditto	Ditto	10 2 0	6 12 0	
	Murray, John	Oct. 19, 1832, and April 10, 1840	Ditto	Ditto	60 0 0	22 12 0	
	*Ormond, John	November 2, 1832	Ditto	Ditto	20 0 0	8 0 0	
	*Lynch, John	October 19, 1832	Ditto	Ballycurrawn	110 0 0	46 0 0	
	Hynes, James	Oct. 19, 1832, and Oct. 25, 1839	Ditto	Tynnock	75 0 0	56 0 0	
AGLIS.	*Coughlan, Laurence	October 17, 1832	Ditto	Ballinacole	40 0 0	25 0 0	
	Shea, John	Oct. 31, 1832, and Oct. 24, 1840	Ditto	Ditto	54 0 0	40 0 0	
	*Keating, Richard	Nov. 1, 1832	Ditto	Villarstown	12 0 0	22 0 0	In rate-book Briget.
	Barry, John	Oct. 20, 1832, and June 30, 1840	Ditto	Dromore	25 0 0	20 0 0	
	Doody, Peter	Oct. 18, 1832, and June 30, 1840	Ditto	Ditto	37 0 0	21 0 0	
	Hely, Maurice	Nov. 3, 1832, and June 30, 1840	House, land, and wear.	Ditto	49 0 0	36 0 0	

Valuation of £10 County Electors, (registered 1832 to 1840,)—*continued.*

COUNTY WATERFORD. Marked thus * registered in 1832, and not since re-registered. DUNGARVAN UNION.

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AGLIS.	*Ormond, James	November 2, 1832	House and land	Dromore	5 0 0	5 0 0	
	*Osburne, John	,,	Ditto	Ditto	3 2 0	3 0 0	
	*Arnold, Maurice	October 22, 1832	Ditto	Kilmagabogue	8 0 0	3 16 0	
	*Scanlan, Thomas	October 23, 1832	Ditto	Ditto	16 2 0	10 8 0	
	*Scanlan, Patrick	,,	Ditto	Ditto	16 2 0	10 8 0	
	*Scanlan, Richard	,,	Ditto	Ditto	16 2 0	10 8 0	
	Fitzgerald, Garret	October 24, 1840	Ditto	Tynnakilla	32 0 0	18 0 0	
	Mansfield, William	October 25, 1840	Ditto	Ditto	34 0 0	13 16 0	
	*Walsh, Michael	October 31, 1832	Ditto	Ditto	18 0 0	8 0 0	
	Walsh, David	Oct. 31, 1832, and Oct. 24, 1840	Ditto	Ditto	22 0 0	11 0 0	
	*Walsh, David	October 31, 1832	Ditto	Ditto	22 0 0	11 0 0	In rate-book John
	*Collins, Thomas	October 17, 1832	Ditto	Ballinaparka	21 0 0	14 0 0	
	Tracy, Thomas	October 24, 1840	Ditto	Ditto	20 0 0	25 0 0	
	*Walsh, John	October 31, 1832	Ditto	Ditto	70 0 0	77 0 0	
	*Walsh, Patrick	,,	Ditto	Ditto	72 0 0	95 0 0	
	*Walsh, John	,,	Ditto	Ditto	100 0 0	100 0 0	In rate-book widow.
	*Russell, Francis	October 19, 1832	Ditto	Curraheen	34 0 0	34 0 0	
	*Brien, Edmund	October 17, 1832	Ditto	Mongally	66 2 0	26 0 0	
	*Ormond, William	October 23, 1832	Ditto	Ditto	44 0 0	14 12 0	
	*Grant, James	October 19, 1832	Ditto	Ditto	27 2 0	18 0 0	
	*Kenna, Cornelius	October 23, 1832	Ditto	Ditto	26 1 0	13 0 0	
	*Bransfield, James	October 20, 1832	Ditto	Lackensella	34 0 0	17 16 0	
WHITECHURCH.	*Hacket, James	October 19, 1832	House and land	Garrawnfatha	74 0 0	55 12 0	In rate-book, Edward Flynn.
	*Walsh, James	November 2, 1832	Ditto	Parknagara	48 0 0	48 0 0	In rate-book, Jane.
	Brien, Simon	Oct. 17, 1832, and Oct. 25, 1839	Ditto	Ballintayler	360 0 0	150 0 0	
	Dower, Thomas	October 25, 1839	Ditto	Ditto	18 2 0	15 0 0	
	Eagan, Patrick	Nov. 1, 1832, and Oct. 25, 1839	Ditto	Ditto	182 0 0	121 4 0	
	Scanlan, Thomas	Nov. 2, 1832, and Oct. 25, 1839	Ditto	Ditto	38 0 0	33 12 0	
	*Walsh, Patrick	Oct. 23, 1832	Ditto	Ditto	297 0 0	163 12 0	
EAST MODELIGO.	Brawders, Patrick	Oct. 17, 1832, and Oct. 25, 1839	Ditto	Vicarstown	162 0 0	128 0 0	In rate-book, Pat. Broderick.
	Toley, David	Oct. 18, 1832, and Oct. 25, 1839	Ditto	Ditto	128 2 0	101 0 0	
	Tobin, William	Oct. 23, 1832, and Oct. 25, 1839	Ditto	Mountaincastle	53 3 20	30 0 0	
	*Ducy, Patrick	Oct. 18, 1832	Ditto	Steady	38 0 0	38 0 0	
	Walsh, John	Oct. 23, 1832, and June 30, 1840	Ditto	Ditto	38 1 0	38 0 0	
	*Mulcahy, Michael	November 1, 1832	Ditto	Knockawnacloky	102 0 0	54 0 0	
	*Galvin, John	October 19, 1832	Ditto	Knockacahema	62 0 0	25 0 0	In rate-book, Glavin.
	*Glavin, Martin	,,	Ditto	Ditto	62 0 0	25 0 0	
COLLIGAN.	*Britt, Patrick	October 19, 1832	Ditto	Curraghnamodera	84 2 0	45 0 0	
	*Hannigan, William	,,	Ditto	Ditto	20 0 0	10 0 0	Edward Hannigan in rate-book.
	Dalton, Patrick	Oct. 18, 1832, and April 10, 1840	Ditto	Knockroe	9 0 0	3 16 0	
	*Hickey, James	October 19, 1832	Ditto	Ditto	20 0 0	8 8 0	
	*Hallinan, James	November 2, 1832	Ditto	Ditto	20 0 0	8 8 0	
	Morrissey, Thomas	October 24, 1840	Ditto	Ditto	76 0 0	30 8 0	
	*Conners, Peter	October 17, 1832	Ditto	Garrycloyne	160 0 0	95 0 0	
	Connors, Edmund	Oct. 18, 1832, and April 10, 1840	Ditto	Ditto	75 0 0	46 0 0	
	*Walsh, John	November 1, 1832	Ditto	Ditto	75 0 0	46 0 0	
SESKINANE.	Meehan, Patrick	Nov. 1, 1832, and Oct. 25, 1839	Ditto	Caherneleague	30 0 0	27 0 0	
	*Walsh, Patrick	Oct. 31, 1832	Ditto	Ditto	80 0 0	70 0 0	
	M'Grath, John	Oct. 31, 1832, and Oct. 25, 1839	Ditto	Boulavourate	126 0 0	72 0 0	
	M'Grath, James	,, ,,	Ditto	Ditto	122 0 0	66 0 0	
	M'Grath, David	,, ,,	Ditto	Ditto	122 0 0	66 0 0	
	M'Grath, Michael	,, ,,	Ditto	Ditto	126 0 0	72 0 0	
	Power, James	Oct. 22, 1832, and Oct. 25, 1839	Ditto	Upper Lackindara.	57 0 0	28 0 0	In rate-book, Honoria.
	Power, Thomas	Oct. 22, 1832, and Jan. 7, 1840	Ditto	Ditto	57 0 0	28 0 0	
	Power, Nicholas	Oct. 22, 1832, and Oct. 25, 1839	Ditto	Ditto	70 0 0	34 0 0	
	Keeffe, Denis	,, ,,	Ditto	Killconey	76 2 0	77 0 0	
	Morrissey, John	,, ,,	Ditto	Glounanean	373 2 6	41 4 0	
	Kuffe, John	Oct. 31, 1832, and Oct. 25, 1839	Ditto	Clonegugaile	80 0 0	56 0 0	
	M'Grath, James	,, ,,	Ditto	Ditto	40 0 0	30 0 0	
	*Power, Nicholas	November 2, 1832	Ditto	Ditto	66 0 0	40 0 0	In rate-book, Thomas.
	Walsh, Laurence	Oct. 31, 1832, and Oct. 25, 1839	Ditto	Ditto	257 0 0	120 0 0	
	M'Grath, James	Oct. 31, 1832, and April 10, 1840	Ditto	Tournaneena	20 0 0	2 0 0	
	Power, John	Oct. 31, 1832, and Oct. 25, 1839	Ditto	Ditto	136 0 0	66 0 0	
	Power, Edmund	,, ,,	Ditto	Ditto	117 0 0	54 0 0	
KILGOBINET.	White, Patrick	Nov. 2, 1832, and June 30, 1840	Ditto	Moonarud	51 2 0	29 12 0	
	*Fitzgerald, Patrick	November 1, 1832	Ditto	Ditto	50 0 0	36 0 0	
	*Power, Walter	October 23, 1832	Ditto	Killnefrekane	22 0 0	16 0 0	
	*Dunford, Patrick	October 18, 1832	Ditto	Ballyknock	†92 0 0	20 0 0	In rate-book, John; Patrick is dead. Rent, 29*l.* 17*s.* 10*d.*
	*Dee, Martin	October 18, 1832	Ditto	Ditto	†76 2 0	40 0 0	32A.; rent, 28*l.* 6*s.*
	*Norris, James	November 1, 1832	Ditto	Ditto	†60 0 0	36 0 0	Rent, 38*l.* 18*s.* 4*d.*
	*Ronayne, Matthew	,,	Ditto	Ditto	†60 0 0	30 0 0	40A.; rent, 29*l.* 8*s.*

† The acreage is inaccurate; and I was informed by Mr. Galwey that there was a mountain in common among them, for which they were charged no rent.—W. J.

Valuation of £10 County Electors, (registered 1833 to 1840)—*continued.*

UNTY WATERFORD.[1] Marked thus * registered in 1832, and not since re-registered. DUNGARVAN UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure, as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
*Veale, Patrick	November 1, 1832	House and land	Ballynock	†34 0 0	12 0 0	In rate-book, Richard. 16A. 1R. 25P.; rent, 11*l.* 13*s.* 8*d*
*Whelan, Patrick	,,	Ditto	Ditto	†162 0 0	50 0 0	40A.; rent, 34*l.* 1*s.* 3*d.*
*Whelan, Jeffry	,,	Ditto	Ditto	†192 0 0	66 0 0	60A.; rent, 57*l.* 19*s.* 6*d.*
*Gleeson, William	October 19, 1832	Ditto	Killgobnet	87 0 0	28 12 0	
*Bowe, James	,,	Ditto	Ballyconnery	73 2 0	26 0 0	Rent, 35*l.* 4*s.* 2*d.*
*Power, William	November 1, 1832	Ditto	Ditto	50 0 0	22 12 0	Rent, 23*l.* 9*s.* 4*d.*
*Power, Thomas	,,	Ditto	Ditto	50 0 0	22 12 0	Rent, 28*l.* 18*s.* 3*d.*
Dalton, Nicholas	Oct. 18, 1832, and Oct. 24, 1840	Ditto	Currabaha	57 3 0	23 4 0	Rent, 29*l.* 19*s.* 7*d.*
*Gleeson, James	October 19, 1832	Ditto	Ditto	57 3 0	23 4 0	In rate-book, David. Rent, 29*l.* 19*s.* 7*d.*
*Sweeney, Thomas	November 1, 1832	Ditto	Ditto	86 3 0	34 12 0	Rent, 43*l.* 5*s.* 5*d.*
Dunford, Daniel	Oct. 18, 1832, and Oct. 25, 1839	Ditto	Bohedoon	85 0 0	31 0 0	
Crotty, Thomas	Oct. 17, 1832, and June 30, 1840	Ditto	Ballinakill	74 0 0	22 12 0	
Crotty, Denis	,,	Ditto	Ditto	74 0 0	22 12 0	
Keirroan, James	Oct. 19, 1832, and June 30, 1840	Ditto	Ditto	151 0 0	60 0 0	
*Tobin, James	November 2, 1832	Ditto	Ditto	74 0 0	22 12 0	
*Atcheson, Robert	October 13, 1832	Ditto	Briskey	29 2 0	11 16 0	
*Shaw, Robert	November 9, 1832	House & garden	Leamy Brion	. .	3 0 0	
		Land		1 0 0	0 16 0	
*Whelan, John	October 31, 1832	House and land	Cutteen	1024 0 0	176 0 0	
Coffee, Philip	Oct. 10, 1832, and April 10, 1840	Ditto	Ditto	1056 0 0	160 0 0	
Costin, Richard	Oct. 17, 1832, and June 30, 1840	Ditto	Boulatin	58 0 0	33 0 0	
Cunningham, Patrick	Nov. 1, 1832, and June 30, 1840	Ditto	Ditto	58 0 0	33 0 0	
Power, Patrick	Nov. 2, 1832, and June 30, 1840	Ditto	Ditto	105 0 0	41 8 0	
Walsh, Maurice	,, ,,	Ditto	Barnakill	136 0 0	55 0 0	
Walsh, Thomas	,, ,,	Ditto	Ditto	136 0 0	55 0 0	
*Heafy, Nicholas	October 19, 1832	Ditto	Ballintlea	42 3 0	24 0 0	
Reily, Daniel	June 30, 1840, and Nov. 2, 1832	Ditto	Ditto	42 3 0	24 0 0	
Connors, Patrick	Nov. 1, 1832, and June 30, 1840	Ditto	Curraheen	84 2 0	49 0 0	
		Land		32 2 0	13 0 0	
Power, James	Nov. 2, 1832, and June 30, 1840	House and land	Ditto	103 1 0	46 16 0	
Casten, John	Oct. 17, 1832, and June 30, 1840	Ditto	Knockeylan	52 0 0	30 0 0	
Callihan, Michael	Oct. 31, 1832, and June 30, 1840	Ditto	Glendalligan	66 0 0	35 0 0	
*Mooney, Thomas	Nov. 1, 1832	Ditto	Ditto	42 2 0	28 4 0	
Lonergan, Michael	Nov. 1, 1832, and June 30, 1840	Ditto	Ditto	42 2 0	28 4 0	
Power, Patrick	Oct. 31, 1832, and June 30, 1840	Ditto	Ditto	58 0 0	40 0 0	
*Power, Matthew	Oct. 31, 1832	Ditto	Ditto	58 0 0	40 0 0	
*Power, Edmond	November 2, 1832	Ditto	Ditto	66 0 0	35 0 0	In rate-book, Mich. Landrigan
Foran, Nicholas	Oct. 19, 1832, and June 30, 1840	Ditto	Ballinakeerougue	97 0 0	53 0 0	In rate-book, Mary.
Gough, Laurence	Nov. 1, 1832, and June 30, 1840	Ditto	Ditto	92 0 0	60 16 0	
Mullowney, Thomas	Oct. 31, 1832, and June 30, 1840	Ditto	Ditto	39 2 0	14 16 0	In rate-book, Patrick.
Morrissey, Laurence	,, ,,	Ditto	Ditto	80 2 0	60 0 0	
*Power, James	November 8, 1832	Ditto	Upper Graigarush	145 2 0	61 12 0	
*Coffee, Timothy	October 13, 1832	Ditto	Killnegrange	6 1 0	3 0 0	
*Dee, David	,,	Ditto	Ditto	52 3 0	26 12 0	In rate-book, John and David Dee.
*Drohan, David	,,	Ditto	Ditto	82 2 0	50 0 0	
*Power, William	October 31, 1832	Ditto	Ditto	152 0 0	82 8 0	
*Purcell, John	,,	Ditto	Ditto	58 0 0	38 8 0	
*Power, Patrick	November 8, 1832	Ditto	Ditto	67 2 0	42 8 0	
*Christopher, Thomas	October 17, 1832	Land	Ballyvooney	72 0 0	53 0 0	
Power, Patrick	October 25, 1839	House and land	Ditto	33 2 0	24 0 0	
Power, John	,,	Ditto	Ditto	59 0 0	36 12 0	
Power, Robert	,,	Ditto	Ditto	59 0 0	36 12 0	
*Cunningham, James	Oct. 13, 1832	Ditto	Williamstown	48 2 0	26 8 0	In rate-book, Patrick.
Murphy, Maurice	Oct. 13, 1832, and April 10, 1840	Ditto	Garronturton	176 0 0	99 4 0	
*Power, John	November 9, 1832	Ditto	Ditto	97 0 0	38 8 0	
*Slattery, Thomas	November 8, 1832	Ditto	Ditto	97 0 0	38 8 0	
*Slattery, William	,,	Ditto	Ditto	97 0 0	38 8 0	
Fitzgerald, Thomas	Oct. 16, 1832, and June 30, 1840	Land	Stradballymore	4 3 0	6 0 0	
*Hogan, John	Oct. 16, 1832	Ditto	Ditto	2 1 0	2 16 0	
Roache, Edmund	Oct. 16, 1832, and June 30, 1840	Ditto	Ditto	2 1 0	2 16 0	
Uniacke, Robert	January 7, 1840	Ditto	Ditto	20 0 0	10 0 0	
*Power, Richard	Nov. 1, 1832	House and land	Churchquarter	13 2 0	20 4 0	In rate-book, Allias.
Navin, Edmond	Nov. 1, 1832, and April 10, 1840	Ditto	Killminen	72 3 0	45 0 0	
Navin, Patrick	,, ,,	Ditto	Ditto	88 3 0	40 0 0	
Galvan, Thomas	,, ,,	Ditto	Curraheen	126 2 0	100 0 0	
*Hearne, David	October 15, 1832	Ditto	Ditto	126 2 0	100 0 0	
*Cummins, Peirce	Nov. 2, 1832	Ditto	Carrickahilla	120 0 0	105 0 0	
Cummins, James	Nov. 2, 1832, and April 10, 1840	Ditto	Ditto	67 0 0	50 0 0	
*Cummins, George	Nov. 2, 1832	Land	Ditto	4 0 0	5 0 0	This elector appears in 250 as holding 3A. 3R.
				3 3 0	4 12 0	
Power, Roger	October 24, 1836	House and land	Ditto	72 0 0	72 0 0	
Power, Rev. Michael	January 7, 1839	Ditto	Ditto	34 1 0	32 12 0	
Burke, John	Nov. 2, 1832, and Oct. 25, 1839	Ditto	Shanacoole	54 0 0	41 0 0	

The acreage is inaccurate; and I was informed by Mr. Galwey that there was a mountain in common among them, for which they were charged no —W. J.

Valuation of £10 County Electors, (registered 1832 to 1840,)—*concluded.*

COUNTY WATERFORD. Marked thus * registered in 1832, and not since re-registered. DUNGARVAN UNION.

Electoral Divisions	Name of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure, as in Rate Book.	Net Annual Value as in Rate Book.	Observations.
STRADBALLY.	Crotty, Thomas	Nov. 2, 1832, and June 30. 1840	House and land	Shanacoole	82 0 0	65 0 0	
	Casey, Roger	Oct. 18, 1832, and Oct. 25, 1839	Ditto	Island East and West.	109 0 0	90 0 0	
	*Power, Thomas	October 19, 1832	Ditto	Ballyvoile	42 0 0	35 0 0	
	*Power, William	October 16, 1832	Ditto	Ditto	28 0 0	22 16 0	
	*Power, James	November 1, 1832	Ditto	Ditto	69 0 0	54 0 0	
BALLYLANEEN.*	*Meany, Thomas	November 8, 1832	Ditto	Brenan	68 2 0	44 0 0	
	*Sullivan, James	,,	Ditto	Ditto	94 1 0	70 0 0	
	*Crowley, Denis	October 13, 1832	Ditto	Graigshoneen	6 2 0	3 8 0	
	*Mulcahy, Patrick	November 9, 1832	Ditto	Ditto	6 2 0	4 0 0	
	*Power, John	,,	House	Ditto	. .	4 0 0	
	*Tracy, Thomas	October 16, 1832	House and land	Ditto	8 0 0	5 0 0	
	*Hahassey, David	October 15, 1832	Ditto	Fahafild	171 2 0	86 0 0	
	*Power, Nicholas	November 8, 1832	Ditto	Ditto	258 2 0	103 12 0	
	*Power, Patrick	,,	Ditto	Ditto	123 1 0	50 0 0	
	*Butler, John	October 13, 1832	Ditto	Ballinabanogue	43 3 0	25 4 0	
	*Brien, Morgan	,,	Ditto	Ditto	72 3 20	47 0 0	
	*Brien, Darby	,,	Ditto	Ditto	64 3 0	41 4 0	
	*Keane, Patrick	November 8, 1832	Ditto	Ditto	32 2 0	14 0 0	
	*Hearn, David	October 15, 1832	Ditto	Ditto	97 1 0	90 0 0	
	*Power, William	November 8, 1832	Ditto	Ditto	31 2 0	20 0 0	
	*Terry, Edmond	,,	Ditto	Ditto	90 3 0	65 4 0	
	*Power, Edmond	,,	Land	Carrickcastle	22 2 20	10 0 0	This elector holds a house and 17a. in addition
	*Power, Pierce	December 20, 1840	House and land	Seafield	25 0 0	20 0 0	

* A leaf of the MS. list of the electors of this division is missing, which will account for some discrepancies with the Local Report.

COMPARISON of THREE VALUATIONS of the Townland of LACKENGARIFFE, in the Barony of DECIES WITHIN DRUM.

PARISH OF DUNGARVAN. DUNGARVAN UNION.

Occupiers.	Tithe Commissioners' Valuation, 1832.			Mr. Langley's Valuation, 1840.			Mr. James Ferguson's Valuation, 1841.		
	Quantity.	Rate per Acre.	Total Value.	Quantity.	Rate per Acre.	Total Value.	Quantity.	Rate per Acre.	Total Value.
	A. R. P.	£. s. d.	£. s. d.	A. R. P.	£. s. d.	£. s. d.	A. R. P.	£. s. d.	£. s. d.
W. H. BARRON.	26 0 0	1 12 0	41 0 0	30 0 0	1 5 0	37 10 0	3 2 12	0 18 0	3 4 4
	36 0 0	1 3 0	41 8 0	10 0 0	0 10 0	5 0 0	16 1 34	0 17 0	13 19 10
	22 0 0	0 10 6	11 11 0	26 0 0	0 7 6	9 15 0	10 1 33	0 14 0	7 4 8
	20 0 0	0 4 9	3 15 0	40 0 0	0 4 0	8 0 0	40 1 20	0 12 0	24 4 6
							11 0 39	0 8 0	4 9 11
							1 3 11	0 7 0	0 12 8
							10 1 33	0 3 6	1 16 6
							7 3 22	0 6 0	2 7 3
							5 2 4	0 5 0	1 7 7
			97 14 0			60 5 0			59 7 3
D. TALLON.	19 0 0	1 12 0	30 8 0	25 0 0	1 5 0	31 5 0	11 3 37	0 17 0	10 3 8
	32 0 0	1 3 0	36 16 0	25 0 0	0 7 6	9 7 6	9 0 10	0 16 0	7 5 0
	18 0 0	0 10 6	9 4 6	47 0 0	0 4 0	9 8 0	3 0 7	0 15 0	2 5 7
	28 0 0	0 4 9	6 13 0				8 2 0	0 14 0	5 19 0
							23 2 31	0 12 0	14 4 3
							1 3 3	0 10 0	0 17 8
							25 2 29	0 5 0	6 8 4
							11 0 16	0 3 0	1 13 3
			83 1 6			50 0 6			48 16 9

(*Note by a Correspondent.*—This is forwarded to exemplify the mode of valuation adopted on the Duke of Devonshire's estate. Mr. Ferguson is an agriculturist of 25 years' experience; his mode of proceeding is by valuing in fields, and carefully examining the soil, &c., in each field. How Mr. Langley and Mr. Ferguson arrived at the same conclusion I am unable to explain. Any mode of valuing, such as that adopted by the Tithe Commissioners and Poor Law Valuators, whereby they are obliged to guess at the quantities, qualities, &c., must appear to be, at the best, but an imperfect valuation.)

RENT and VALUATION of £10 ELECTORS on the Estates of Lord Stuart de Decies.

COUNTY WATERFORD. DUNGARVAN UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Name of Landlord of Tenement.	Description of Property rated, as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book.			Net Annual Value as in Rate-Book.			Rent.			Observations.
					A.	R.	P.	£.	s.	d.	£.	s.	d.	
Decies within Drum.	Denis Conway	Lord Stuart de Decies.	House and land.	Moigne	30	1	0	3	12	0	3	0	7	These electors, with two or three exceptions, appear in the list for the electoral division of Ardmore, *ante*, p. 300 *b*.
	James Dorney	Ditto	Ditto	Ditto	58	1	0	7	4	0	5	16	5	
	Martin Flanahan	Ditto	Ditto	Ditto	25	3	20	3	4	0	2	11	11	
	Michael Flynn	Ditto	Ditto	Ditto	32	0	0	4	0	0	3	3	6†	
	Thomas Flanahan	Ditto	Ditto	Ditto	22	1	0	3	4	0	2	4	11	
	David Fitzgerald	Ditto	Ditto	Ditto	30	0	0	2	12	0	3	0	2	
	David Hanagan	Ditto	Ditto	Ditto	43	2	20	5	12	0	3	15	5	†Joint holding with Joseph Flynn.
	William Hanagan	Ditto	Ditto	Ditto	40	0	20	5	0	0	4	0	3	
	John Keating	Ditto	Ditto	Ditto	16	3	20	2	4	0	2	3	9½	
	James M'Grath	Ditto	Ditto	Ditto	64	1	0	8	0	0	6	8	8	
	John Maher	Ditto	Ditto	Ditto	45	0	0	5	16	0	4	10	0	
	Patrick M'Grath	Ditto	Ditto	Ditto	66	2	0	6	12	0	6	12	10	
	Patrick M'Grath	Ditto	Ditto	Ditto	16	1	0	2	0	0	0	0	10	
	William M'Grath	Ditto	Ditto	Ditto	22	0	0	3	4	0	2	4	0	
	John Morrissey	Ditto	Ditto	Ditto	31	3	20	4	0	0	3	3	10	
	Michael M'Grath	Ditto	Ditto	Ditto	29	2	0	3	0	0	0	2	0	
	Michael Veale	Ditto	Ditto	Ditto	27	2	14	3	12	0	2	15	2	
	John Downing	Ditto	Ditto	Ditto	60	2	0	7	12	0	6	0	11	
	Robert Downing	Ditto	Ditto	Ditto	45	2	0	5	16	0	1	3	6	
	John Morrissey	Ditto	Ditto	Ditto	30	0	0	4	0	0	4	10	6	
	William Shea	Ditto	Ditto	Ditto	38	3	0	5	0	0	3	16	0	
	Richard Farrissey	Ditto	Ditto	Ditto	34	0	0	5	0	0	5	5	1	
	Mathew Walsh	Ditto	Ditto	Glenlicky	27	0	0	2	16	0	1	16	6	
	James Flanahan	Ditto	Ditto	Reighnaguilla	43	2	0	8	16	0	6	10	5	
	Patrick French	Ditto	Ditto	Ditto	33	1	5	5	0	0	4	19	10	
	John Moore	Ditto	Ditto	Ditto	29	0	0	2	12	0	0	3	6	
	John Costeen	Ditto	Ditto	Moonamean	36	0	0	7	4	0	0	3	6	
	John Foley	Ditto	Ditto	Ditto	17	1	9	3	4	0	0	2	6	
	Nicholas Hayes	Ditto	Ditto	Ditto	9	3	0	1	12	0	2	7	9	Nicholas Hays holds 19A. 0R. 19P., for 2*l*. 7*s*. 9*d*. yearly.
	James Mulcahy	Ditto	Ditto	Ditto	20	2	5	3	0	0	2	1	0	
	Christopher Scanlan	Ditto	Ditto	Ditto	14	0	0	2	16	0	2	1	11	
	Maurice Keily	Ditto	Ditto	Glenivellium	14	0	0	2	4	0	0	2	0	
	Michael Costin	Ditto	Ditto	Rusheen	19	0	0	2	12	0	0	0	6	
	Michael Foley	Ditto	Ditto	Ditto	31	0	0	7	16	0	9	0	11	Michael Foley held 36A. 0R. 29P., for 9*l*. 0*s*. 11*d*. yearly.
	Patrick Moore	Ditto	Ditto	Serahan	8	1	0	2	0	0	0	0	6	
	William Ryan	Ditto	Ditto	Ditto	24	0	0	6	0	0	0	2	0	This is now divided between William and James Ryan.
	Michael Walsh	Ditto	Ditto	Ditto	24	0	0	6	0	0	1	18	9	
	James Moore	Ditto	Ditto	Ditto	29	2	0	7	12	0	4	8	5	
	James Walsh	Ditto	Ditto	Ditto	19	0	0	4	16	0	0	1	0	
	James Keily	Ditto	Ditto	Reighnaclohina	17	0	0	2	12	0	0	0	6	
	Patrick Foley	Ditto	Ditto	Barnastuka	16	1	20	1	4	0	3	4	6	
	James Power	Ditto	Ditto	Ditto	28	2	0	2	4	0	0	1	0	
	Maurice Power	Ditto	Ditto	Ditto	21	2	20	2	4	0	2	3	2	
	John Drohan	Ditto	Ditto	South Tour	58	0	0	4	0	0	0	1	8	
	William Lee	Ditto	Ditto	Ditto	21	0	0	1	16	0	2	2	10	
	Thomas Meagher	Ditto	Ditto	Ditto	60	0	0	4	12	0	6	1	3	
	Denis Ryan	Ditto	Ditto	Ditto	50	0	0	4	12	0	4	12	0	
	Thomas Brien	Ditto	Ditto	Knockatour	13	3	0	1	12	0	3	0	2	Thomas Brien has a lease of 30A. 8R. 13P., for 3*l*. 0*s*. 2*d*. a-year.
	Michael Keily	Ditto	Ditto	Ditto	40	0	0	5	0	0	4	1	10	
	Patrick Keily	Ditto	Ditto	Ditto	19	2	0	2	12	0	1	19	0	
	Richard Whelan	Ditto	Ditto	Ditto	22	0	0	2	4	0	5	7	8	Richard Whelan has a lease of 53A. 3R. 7P., for 2*l*. 7*s*. 8*d*. a-year.
	Thomas Mansfield	Ditto	Ditto	Clougherarone	40	0	0	4	0	0	4	1	6	
	John Mahony	Ditto	Ditto	Middleboy	22	2	0	2	4	0	2	4	7	
	Edmond Neale	Ditto	Ditto	Reighnabrula	50	0	0	4	0	0	5	0	2	
	John Neale	Ditto	Ditto	Ditto	19	0	0	2	0	0	0	3	0	
	Michael Brien	Ditto	Ditto	Lackenagrana	60	0	0	5	0	0	4	2	3	
	Thomas Galvin	Ditto	Ditto	Ditto	24	2	0	2	4	0	2	8	10	
	Thomas Bryan	Ditto	Ditto	North Tour	19	1	0	2	0	0	1	18	8	
	Patrick French	Ditto	Ditto	Ditto	19	1	0	2	0	0	0	3	4	
	Thomas Leary	Ditto	Ditto	Ditto	71	1	0	5	12	0	6	1	9	
	Richard Leary	Ditto	Ditto	Ditto	27	2	0	2	12	0	2	14	0	
	Michael Neale	Ditto	Ditto	Ditto	22	0	0	2	4	0	4	12	11	Michael Neale has a lease of 46A. 1R. 3P., for 4*l*. 12*s*. 11*d*. a-year.
	William Collins	Ditto	Ditto	Ditto	26	0	0	2	12	0	2	12	2	
	Patrick Cowing	Ditto	Ditto	Knocknaclough	24	0	0	2	12	0	0	1	8	
	William Connelly	Ditto	Ditto	Ditto	32	1	0	2	4	0	3	7	0	
	Thomas Darhan	Ditto	Ditto	Ditto	19	3	0	2	0	0	5	11	5	Thomas Drohan has a lease of 55A. 2R. 39P., for 5*l*. 11*s*. 5*d*. a-year.
	Maurice Dwine	Ditto	Ditto	Ditto	34	0	0	2	12	0	3	8	3	
	Michael Hackett	Ditto	Ditto	Ditto	19	3	0	2	0	0	3	18	6	Michael Hacket has a lease of 39A. 1R. 5P., for 3*l*. 18*s*. 6*d*. a-year.
	William Sullivan	Ditto	Ditto	Ditto	17	3	0	1	16	0	1	16	0	
	Edmond Walsh	Ditto	Ditto	Ditto	30	3	0	3	0	0	2	1	6	
	John Bluet	Ditto	Ditto	Revanagh	33	0	0	2	16	0	2	5	3	
	William Dalton	Ditto	Ditto	Clashbruck	42	3	0	3	12	0	4	5	6	
	Patrick Dalton	Ditto	Ditto	Ditto	56	2	0	4	0	0	5	13	0	
	Michael Kennelly	Ditto	Ditto	Monange	46	0	0	3	4	0	4	13	11	
	John Kett	Ditto	Ditto	Pillough	45	0	0	4	12	0	6	1	0	John Kett has a lease of 60A. 2R. 4P., for 6*l*. 1*s*. a-year.
	David Hearn	Ditto	Ditto	Ditto	23	0	0	2	12	0	2	6	1	
	Thomas Anglim	Ditto	Ditto	Knockalwola	44	0	0	4	12	0	4	8	2	
	Patrick Keily	Ditto	Ditto	Carricknahild	29	3	0	2	12	0	2	19	7	
	James Keily	Ditto	Ditto	Ditto	38	3	0	4	0	0	3	17	8	

APPENDIX.

Dungarvan.

RENT and VALUATION of OCCUPIERS.

TOWNLANDS of GRILLAGH, CURRAROACHE, and MOIGNE. DUNGARVAN UNION.

Townlands.	Name of Occupier.	Name of Landlord.	Estimated Extent. Statute Measure.			Net Annual Value as in Rate-Book.			Rent.			Observations.
			A.	R.	P.	£.	s.	d.	£.	s.	d.	
GRILLAGH.	Michael Brien	Lord Stuart de Decies	130	0	0	83	0	0	86	6	5	
	James Curreen	Ditto	52	2	0	36	0	0	41	14	11	
	Thomas Connery	Ditto	52	0	0	35	0	0	37	5	10	
	John Drohan	Ditto	46	0	0	32	0	0	39	2	0	
	Thomas Drohan	Ditto	45	0	0	32	0	0	36	2	0	
	Joan Dooley	Ditto	7	0	0	2	4	0	4	7	0	
	Patrick Foley	Ditto	15	0	0	9	0	0	9	7	0	
	Thomas Hearne	Ditto	6	2	0	4	0	0	4	6	7½	
	Michael Brien	Ditto	120	0	0	52	0	0	63	9	0	
	Michael Shannahan	Ditto	6	3	0	4	0	0	4	3	5	
	John Flynn	Ditto	2	2	0	0	12	0	.	.		Plantation.
	Lord Stuart de Decies	Ditto	100	0	0	10	0	0	.	.		Plantation.
CURRAROACHE.	Lord Stuart de Decies	Ditto	150	1	0	37	12	0				
	John Tobin	Ditto	105	0	0	70	0	0	70	0	0	
	Patrick Flynn	Ditto	10	0	0	4	0	0	4	0	0	
	Thomas Scanlan	Ditto	90	2	0	80	0	0	102	0	0	
	Patrick Scanlan	Ditto	124	0	0	100	0	0	128	0	0	
	Edmond Power	Ditto	28	0	0	16	0	0	18	13	5	
	John Keeffe	Ditto	20	0	0	16	0	0	24	4	5	
	Patrick Brian	Ditto	39	2	0	30	0	0	38	0	0	
	William Lyons	Ditto	5	2	0	5	8	0	9	17	2	
	James Brian	Ditto	84	0	0	84	0	0	114	15	6	
MOIGNE.	James Corbitt	Ditto	11	0	0	1	16	0	1	1	11	*The £10 electors in this townland are to be found in preceding table.
	Maurice Connery	Ditto	12	0	0	1	16	0	0	1	0	
	Thomas Dorney	Ditto	10	2	20	1	12	0	0	0	6	
	James Dorney	Ditto	22	2	0	3	4	0	4	10	2½	
	John Doyle	Ditto	23	0	0	1	4	0	0	10	0	
	Brien Doyle	Ditto	19	2	0	2	0	0	1	18	11	
	John Donovan	Ditto	16	0	0	1	12	0	1	11	11	
	Joseph Flynn	Ditto	16	0	0	2	0	0	1	16	9	
	Martin Farrel	Ditto	25	3	23	2	16	0	0	1	4	
	Edmond Gorman	Ditto	3	3	0	0	12	0	0	1	6	
	Michael Keating	Ditto	25	3	0	2	0	0	0	2	0	
	Patrick Kine	Ditto	17	0	0	1	16	0	1	13	11	
	Michael Kine	Ditto	16	0	0	2	0	0	0	2	0	
	Nicholas Keily	Ditto	20	1	0	2	16	0	2	0	6	
	William Leahy	Ditto	6	3	0	0	16	0	0	1	0	
	Martin Mahoney	Ditto	13	1	0	1	16	0	0	0	6	
	Thomas Sullivan	Ditto	36	2	20	2	0	0	0	10	0	

TOWN of DUNGARVAN. DUNGARVAN UNION.

	Mrs. Hearne	J. M. Galwey	.	.		20	0	0	33	0	0	
	Robert Howell	Ditto	.	.		40	0	0	56	0	0	
	Thomas Hearne	Ditto	.	.		24	0	0	31	10	0	
	Laurence Connolly	Ditto	.	.		10	0	0	15	15	0	
	James Morrissey	Ditto	.	.		18	0	0	25	0	0	
	Mr. J. Cox	Ditto	.	.		10	0	0	12	10	0	
	Mrs. Black	Ditto	.	.		6	0	0	11	1	6	
	Terence Curtin	Ditto	.	.		6	0	0	10	0	0	
	James Donohoe	Ditto	.	.		4	0	0	7	7	8	
	Gerald Fitzgerald	Ditto	.	.		30	0	0	40	0	0	
	George Boate	Ditto	.	.		10	0	0	20	0	0	
	George Pyne	Ditto	.	.		12	0	0	25	0	0	
	Rodolphus Mortimer	Ditto	.	.		20	0	0	22	0	0	
	John Clarke	Ditto	.	.		20	0	0	31	10	0	
	Constabulary	Ditto	.	.		15	0	0	18	0	0	
	John Weldon	Ditto	.	.		4	0	0	10	0	0	
	Patrick Power	Ditto	.	.		6	0	0	10	0	0	
	Henry Christopher	Ditto	.	.		3	0	0	7	0	0	
	John and William Morrissy	Ditto	.	.		26	0	0	39	1	8	
	Patrick Crotty	Ditto	.	.		13	0	0	15	0	0	

LISMORE UNION.

Extracts from Minute-book.

Extracts from Minute Book of Board of Guardians.

ORDER FORMING UNION, 30TH MARCH, 1839.

Eight ex-officio, 24 elected Guardians.

June 12, 1839. At a meeting of the Board,—

Present, 7 ex-officio, 23 elected guardians,

Moved,—That a committee be formed to take into consideration the valuation of the Union, and report thereon to the next meeting of the Board of Guardians; and that the committee consist of the whole of the ex-officio guardians and of one elected guardian from each electoral division within the Union.—Proposed by Henry Witham, seconded by Richard Smythe, Esq.

Appointment of valuation committee.

Amendment moved upon the above,—That the committee consist of eight members; six to be selected from the elected guardians, and two from the ex-officio guardians.—Proposed by Nicholas Walsh, seconded by Richard Power.

Amendment put from the chair and lost.

Original motion put from the chair and carried.

Resolved,—That the following elected guardians be the members to compose the Valuation Committee, in conjunction with the ex-officio guardians.

(Here follow the names of nine elected guardians.)

Resolved,—That Sir Richard Musgrave, Bart., be the chairman of the Valuatiom Committee.

July 4, 1839. At a meeting of the Board,—

Present, William Wallstead, deputy vice-chairman, 3 ex-officio, 19 elected guardians.

Resolved,—That the Valuation Committee appointed the last day of meeting, which made a report this day, should be reappointed and continue to exercise their functions until the valuation is complete, reporting from time to time to the Board of Guardians.

Re-appointment of same committee.

Resolved,—That advertisements for valuators of the Union of Lismore be inserted once in each of the following newspapers, viz., Waterford Chronicle, Waterford Mail, Cork Southern Reporter, and Munster Advertiser.

Resolved,—That Mr. John Bennett, one of the Board of Guardians, be requested to wait upon the grand jury at the ensuing assizes, for the purpose of obtaining copies, tables, and books of valuations relating to the recent valuation of the county of Waterford, as connected with the Lismore Union; and that Sir Richard Musgrave and John Keily, Esq., be requested to advocate this request before the grand jury, and that a copy of this resolution be furnished to Mr. John Bennett.

Grand Jury applied to for documents.

July 27, 1839. At a meeting of the Board,—

Present, Sir Richard Musgrave, Bart., Chairman, 5 ex-officio, 17 elected guardians,

Proposed and carried unanimously,—That the clerk of the Board do apply to Mr. Mortimer, secretary to the late county valuation, for a copy of the late county valuation, in conformity with Mr. Mortimer's letter to the chairman read this day.

Proposed by John Keily, Esq., seconded by Sir Richard Keane,—That one valuator be appointed for the valuation of the Lismore Union.

Amendment moved on the above, proposed by Mr. Patrick Heffernan, seconded by Mr. H. Witham,—That two valuators be employed. Carried.

Proposed by John Keily, Esq., seconded by F. Drew, Esq.,—That Messrs. Tallon and Waters be appointed the valuators of the Union.

Valuators appointed.

Carried by a majority of 16 to 6.

Amendments on the above:—Proposed by Mr. P. Heffernan, seconded by Mr. James Power, —That Messrs. Thomas Lowe and Thomas Stafford be appointed the valuators of the Union.

Rejected by the chairman, the numbers being, for 11, against 11.

Second amendment on the above:—Proposed by Mr. John Eustace, seconded by Richard Smith, Esq.,—That Messrs. Edward Lowe and Thomas Lowe be appointed the valuators of the Union.

Rejected by a majority of 19 to 5.

Proposed and carried unanimously,—That Messrs. Tallon and Waters be paid for the valuation 160*l.*

Mr. Waters, one of the valuators appointed, being called in, the chairman communicated to him the resolution of the Board, and the sum offered. Mr. Waters declined to undertake the valuation on the terms offered.

160*l.* for the valuation. Declined by Mr. Waters.

It was then proposed and carried,—That the Board should advertise in the same newspapers as before, stating that they offer the sum of 160*l.* for valuing the Union by two competent persons, within the provisions of the 1st and 2nd Vic., c. 56; and that the clerk be instructed by the Valuation Committee to furnish all applicants with the necessary information; and that the Valuation Committee be requested to prepare the advertisement.

Moved as an amendment, and rejected,—That Messrs. Edward and William Low be appointed as valuators for the Union.

APPENDIX.

Lismore.

Re-appointment of valuator.

August 10, 1839. At a meeting of the Board,—

Present, Sir Richard Musgrave, chairman, 6 ex-officio, 16 elected guardians.

Proposed by Sir Richard Keane, seconded by John Keily, Esq.,—That Messrs. Waters and Tallon be appointed as the valuators of the Union.

Carried by a majority of 16 to 5.

Amendment,—That Messrs. T. Stafford and John Furlong be appointed as valuators for this Union.

Rejected by a majority of 12 to 9.

Security required from valuators.

Messrs. Tallon and Waters called in, and informed that they were appointed valuators of the Union, and that they should enter into securities according to the instructions of the Poor Law Commissioners.

Proposed and carried unanimously,—That the valuators selected by the guardians be required to agree to attend the sessions on all appeals that may be made against any rate on the ground of imperfection in the valuation, at the rate of 10*s.* each per diem if no alteration be made in the valuation, and 5*s.* per diem if an alteration be made at any time within seven years from the completion of the valuation; and that they will without delay, when required, make all such amendments and alterations in the valuation as may be necessary within the same period, at the rate of 5*s.* each per 1,000 acres in the rural districts, inclusive of all property within them, and at the rate of 1*d.* per house and appurtenances in towns.

Ordered,—That the valuators be supplied by the clerk, and at the expense of the Union, with valuation, instruction, field-books, and all other papers and books necessary to complete the valuation, together with an Act of Parliament for each.

Reference to Poor Law Commissioner.

Proposed and carried unanimously,—That the clerk be instructed to apply to the Assistant Commissioner to inform the Board of Guardians, for the instruction of the valuators, whether the valuators are bound to proceed in their valuation of electoral divisions of the Union according to the order in which they are numbered, namely, beginning at No. 1 and so proceeding to No. 9, or whether the Valuation Committee may, if they deem it expedient, direct the valuators to proceed with the electoral divisions in any other order which shall appear to them more desirable or convenient.

August 31, 1839. At a meeting of the Board,—

Present, Mr. Assistant Commissioner O'Donoghue, 3 ex-officio, and 9 elected guardians.

Principle of valuation approved of by Guardians.

Proposed and carried unanimously,—That the Board of Guardians are satisfied with the gross annual value of the tenements as they appear on the two sheets exhibited to them; and they desire that the valuators will proceed on the same principles throughout the Union.

Proposed and carried unanimously,—That the vice-chairman be requested to forward two sheets to the Poor Law Commissioners, accompanied by an explanatory letter, requesting their advice and directions on various points raised as to filling the columns.

Proposed and carried unanimously,—That the Board of Guardians are of opinion that a clerk is requisite to assist the valuators in performing the calculations necessary for filling the sheets, in order to enable them to complete the valuations within the time required;* and that they are willing to give the sum of 25*l.* to a competent person for this purpose, to be approved of by them.

September 26, 1839. Pursuant to notice, an extraordinary meeting of the Board, to take into consideration a letter addressed by the Poor Law Commissioners to the vice-chairman relative to the valuation of the Union.

Present,—3 ex-officio, 13 elected guardians.

The vice-chairman read the letter addressed to him by the Poor Law Commissioners relative to the valuation of the Union. (*Vide* copies of Col. Curry's letter and Mr. Stanley's answer, *post*, page 311 *b*.)

Proposed and carried unanimously,—That in consequence of the delay that has arisen from the want of sufficient instructions from the Board to guide the valuators in the progress of the valuation, they have been put to expense; and it is proposed to pay them, in addition to the sum before agreed to, 6*l.*, to indemnify them for the expense they have incurred; and that an additional calendar month be allowed them to complete the valnation.

Proposed and carried unanimously,—That the valuators having proposed Mr. John Baldwin, of Lismore, as clerk, to assist in making out the valuations, the Board do approve of same.

F. E. CURRY, *Vice-Chairman.*

October 14, 1839. At an ordinary meeting of the Board,—

Present, the Assistant Commissioner, 2 ex-officio, 5 elected guardians,

Mr. H. Waters, one of the valuators, was called in, and the vice-chairman explained to him the contents of the Poor Law Commissioners' letter of the 9th October, 1839.

Valuators to enter into security.

Proposed and carried unanimously,—That the valuators do enter into a bond with two sureties in 200*l.* for the proper performance of the contract of the said valuators.

Proposed and carried unanimously,—That the clerk do write to the Poor Law Commissioners, respectfully informing them that the valuators proceeded in the commencement of their valuation in conformity with the instructions which they received from the Valuation Committee, composed of Guardians of the Union; and that as the Commissioners appear in their communication of the 9th October, 1839, to be under the impression that they had proceeded on their own responsibility, perhaps, when this is taken into account, they will reconsider their decision and be induced to allow the sum of 6*l.* to be paid to the valuators, which in their letter alluded to they had declined to sanction.

Valuator limited as to time.

* It appears from the agreement entered into by the valuators, bearing date the 25th September, 1839, that the valuation was to be completed within seven months from the date of the agreement.

November 4, 1839. At an ordinary meeting of the Board,—
Present, 3 ex-officio, 10 elected guardians,
The Valuation Committee made a report of their proceedings at the two meetings held by them on the 21st of October and 29th October, 1839.

Valuation Committee report proceedings.

December 2, 1839. At an ordinary meeting of the Board,—
Present, 4 ex-officio, 14 elected guardians,
Proposed and carried unanimously,—That the clerk be desired to write to Mr. Mortimer, stating, that whereas the copy he furnished of the county valuation is not correct, the same will be returned to him for correction; and upon his giving a certificate at the foot of the last page of the schedule that the schedule contained in the sheets is a true and faithful copy of so much of the county valuation as relates to the Lismore Union, an order for payment will be made next Board-day.

December 31, 1839. At an ordinary meeting of the Board,—
Present, 2 ex-officio, 7 elected guardians,
Ordered,—That the clerk do write to Mr. Mortimer to complete with as much despatch as possible the lists of the county valuation as regards this Union: and also that he write to the valuators of the Union to resume their duties as soon as the weather will permit.

January 27, 1840. At an ordinary meeting of the Board,—
Present, 2 ex-officio, 12 elected guardians,
Proposed and carried unanimously,—That Mr. Mortimer having complied with the order of the Board of the 2nd December, by certifying that the copy of the county valuation, so far as relates to this Union, is a true one, an order be now made upon the treasurer for the payment to him of 10*l.*, the sum originally agreed upon.
Proposed and carried unanimously,—That the clerk do apply by letter to the different landlords within this Union for a list of their tenants, with the acreage and the rents they pay, in order that the calculations be justly and fairly made, and that in the event of his not being furnished with such information within a fortnight from the time of such applications, he would be obliged, under the directions of the Commissioners, to place half the rate on the landlords and half on the tenants in the valuation sheets.

Application made to landlords for information relative to the rents.

Proposed and carried unanimously,—That the clerk be desired to write to the valuators, requesting them to send to him any field-books they can spare before the 10th February, in order that the Valuation Committee may examine them on that day.

February 24, 1840. At an ordinary meeting of the Board,—
Present, Sir Richard Musgrave, chairman, 2 ex-officio and 6 elected guardians,
Proposed and carried unanimously,—The Assistant Commissioner having urged the completion of the valuation in due time, according to the contract, and the valuators not having delivered in valuation sheets for some time back, that the clerk be desired to write to the valuators calling their attention to the observations of the Assistant Commissioner, and to require that a continuation of sheets be sent without delay.
Immediately after the passing the resolution Mr. Waters, one of the valuators, appeared, and the substance of it was made known to him.

Valuators called on for valuation sheets.

March 20, 1840. At an ordinary meeting of the Board,—
Present, the Assistant Commissioner, Mr. O'Donoghue, and 6 elected guardians,
The Assistant Commissioner very minutely inquired into the state of the valuation, examined some of the field-books, and requested that the valuation should be proceeded in without any further interruption,

Poor Law Commissioner examined field-books.

April 14, 1840. At the first ordinary meeting of the Board, for the year ending 25th March, 1841,—
Present, the Assistant Commissioner, Mr. O'Donoghue, 5 ex-officio, and 18 elected guardians,
Proposed and carried unanimously,—That the time for the completion of the valuation of this Union be extended to the 25th June, 1840.
Proposed and carried unanimously,—That the following be appointed as the Valuation Committee for the year ending 25th March, 1841, viz., the ex-officio guardians and the following elected guardians, viz:—(Here follow the names of 10 guardians.)

Time for completion of valuation extended.
Valuation Committee, 1840.

August 5, 1840. At an ordinary meeting of the Board,—
Present, H. Witham, deputy vice-chairman, 3 ex-officio and 5 elected guardians,
Proposed and carried unanimously,—That the next meeting of the Valuation Committee be held on Saturday, the 22nd August instant, of which meeting all members composing the Committee shall receive due notice, in order to insure their attendance from day to day as may be necessary, and that the valuators be requested to attend and to furnish all documents requisite for explaining the principles which have guided them in their respective values of property.

September 2, 1840. At an ordinary meeting of the Board,—
Present, the Assistant Commissioner, J. O'Donoghue, Esq., Francis E. Curry, Esq., vice-chairman, in the chair, and 4 elected guardians.
The minutes of the proceedings of the Valuation Committee on the 22nd and 25th August instant.
Proposed and carried unanimously,—That in addition to and in pursuance of a resolution passed at a meeting of the Valuation Committee, holden the 25th August, 1840, requesting "the valuators to cast up the columns containing the acreage and net value, so as to exhibit to the Committee at their next meeting the contents and net annual value of each townland within the Union,' the valuators be required to deliver up, on or before the 28th instant,

Valuators to add up all the columns.

APPENDIX.

Lismore.

Extracts from Minute-book.

the sheets of the valuation of the Union, properly headed, numbered, and totted up, to enable this Board to give such notice thereof to the rate-payers as the Act requires.

Resolved,—That the vice-chairman communicate the resolution to the valuators.

Resolved,—That the clerk procure two quires of objection sheets for the use of the Union.

The next meeting fixed for the 30th September, 1840.

October 28, 1840. At an ordinary meeting of the Board,—

Present, Sir Richard Musgrave, Bart., chairman, 4 ex-officio, and 7 elected guardians.

Proposed and carried unanimously,—That a check be drawn upon the treasurer for the sum of 106*l.*, the balance due to the valuators, they having given in the valuation sheets completed. That a check be drawn upon the treasurer for the sum of 12*l.* 10*s.*, due to Mr. John Baldwin for performing the calculations for the valuators.

The checks were drawn accordingly.

November 18, 1840. At an ordinary meeting of the Board,—

Present, the Assistant Commissioner, Sir Richard Musgrave, chairman, 4 ex-officio and 8 elected guardians,

Valuation submitted for inspection of rate payers.

Proposed and carried unanimously,—That the valuation having been delivered in complete, the clerk be directed to advertise as herein undermentioned, that the same will lie in the Board-room, Court-house, Lismore, for inspection, from the hours of 10 in the forenoon and 4 P.M., from the 1st December to the 24th day thereof, both inclusive; and that he be directed to get a sufficient number of handbills printed to post throughout the Union, with form F., and that the same be advertised once in the three Waterford papers, and in the Constitution and Southern Reporter Cork papers.

January 18, 1841. At the ordinary meeting of the Board,—

Present, 1 ex-officio and 8 elected guardians,

Resolved unanimously,—That the clerk do give public notice of the intention of the guardians to hear and obviate the objections to the valuation in the following order:—

1. Lismore on Tuesday, 9th February next.
2. Ballysagartmore, Wednesday, 10th February.
3. Cappoquin, Thursday, 11th February.
4. Mocollup, Castle Richard, West Modeligo, } Friday, 12th February.
5. Tallow, Saturday, 13th February.
6. Temple Michael, and Kilcockin, } Monday, 15th February, 1841.

Resolved unanimously,—That if the guardians shall not be able to get through the objections for each Electoral Division on the day appointed, that they reserve to themselves the power of adjourning such objections as are not disposed of to the following day.

Resolved unanimously,—That the clerk be authorized to procure 100 printed notices of the intention of the guardians to hear and obviate the objections to the valuation.

Resolved,—That the clerk do write to the valuators, to request their attendance on Tuesday the 9th February next, and from day to day while the guardians are occupied in hearing the objections to the valuation.

February 9, 1841. At an ordinary meeting of the Board,—

Present, Sir Richard Musgrave, chairman, 3 ex-officio and 15 elected guardians.

Resolved and carried unanimously,—That the guardians are of opinion that it would be desirable that the valuation should be revised, on account of the number of objections entered and the prospect of appeal, and that a revision of the valuation would save considerable expense to the Union.

Revision ordered.

Resolved and carried unanimously,—That Mr. Samuel Smith, of Cappoquin, Mr. Hudson, of Tallow, and Mr. John Smith, of Ballysagartmore, be requested to assist the valuators in revising the valuation, the valuators having consented to same.

March 9, 1841. At an ordinary meeting of the Board,—

Present, Mr. Assistant Commissioner O'Donoghue, 3 ex-officio and 15 elected guardians.

Proposed and carried unanimously,—That Sir Richard Keane, Bart., Arthur Keily, F. E. Currey, and H. Witham, Esqrs., be appointed a committee to see the resolutions of last meeting, relative to a revision of the valuation, carried into effect, and that they do meet on Thursday the 18th instant for that purpose, at 11 o'clock, and take steps in the meantime to obtain the attendance on that day of the valuators and gentlemen named to assist them in revising the valuation.

[*In this Union a separate Minute-book was regularly kept of the several attendances of the Valuation Committee, in which very short entries were made of their proceedings. These it was not thought necessary to copy. Also in the Minute-book of the Board appear some items of payment to valuators, and notices of adjournment, which are not here extracted.*]

Mr. Curry's letter relative to valuation.

COPY of a LETTER from F. E. CURRY, Esq., Vice Chairman of the Board of Guardians of Lismore Union, relative to the Valuation.

(Referred to, *ante*, page 308 *b*.)

Lismore Castle, Sept. 2, 1839.

SIR,

In conformity with a resolution of the Board of Guardians, entered into at their meeting, held on Saturday the 31st of last month, (for which and other particulars of the business there transacted I beg to refer you to the minutes of proceeding forwarded by the Clerk,) I take the liberty of addressing you, to request the advice and direction of the Poor Law Commissioners on several points of difficulty connected with the valuation, particularly as to filling the columns in the sheets in the manner required by the Act.

I inclose the two sheets alluded to in the resolution, and will proceed briefly to state the manner in which the Valuators have prepared them, proceeding column by column.

Columns 1 and 2 require no comment.

Column 3. Doubts have arisen, where there are landlords intermediate between the occupier and the owner of the fee, which of them is to be here inserted; but it is to be supposed that the name of the landlord next above the occupier is the one that should be given.—(See paper No. II; Valuation, and Rating, page 3.)

Column 4. The Committee of Valuation directed the Valuators to include each house and its appurtenances by itself, including in the latter any walled garden, but excluding any lawn, demesne, or park, which they directed them to place in a separate line, and value as so much land, taking it into account, however, in fixing the letting value of the house as a circumstance calculated to enhance it. This principle was adopted in the valuation of the county just completed, and it is also acted on in the Ordnance Valuation. The Committee were of opinion that an adherence to it would prevent doubts and disputes arising as to what should properly be considered as lawn, demesne, or park, and that it would enable them much more effectually to revise and check the valuation sheets. Also, whenever the same person should be found holding property in different townlands in the same electoral division, the Valuators were to insert his name in each, and value the property separately. The Assistant Commissioner appears to think both these proceedings erroneous, and that the occupier's name should only be entered once in the Rate Book for all the property which he holds in any one electoral division, and their lump value placed opposite to it.

Columns 5 and 6 do not require comment.

Columns 7 and 16. The Valuators have, in the first instance, formed an estimate of what is the fair letting value from year to year of each tenement, on the supposition of all rates and taxes, except rentcharge, being paid by the landlord, and this same they have placed in column 16, calculating upon it the items to be placed in the intermediate columns, and by deducting them from it, they have arrived at the net annual value inscribed in column 7. —(See 1 and 2 Vic. c. 56, s. 64, *note* §.) The Assistant Commissioner thinks that the net annual value should first be shown, and then also the items calculated and added to it, to obtain the gross annual value. This appears to be altogether a question of practice, and immaterial in what manner performed, if the result obtained be correct, which it is presumed will be the case by the mode adopted. The Valuators cannot in the field say exactly what their item will be in amount, but they can say what a solvent tenant should pay for any tenement who has no outgoing but rent to his landlord.

Columns 8 and 9. The Valuators have assumed a rate of 10*d*. in the pound, and divided it equally between the columns. By the report of the proceedings of the Cork Board of Guardians, contained in the Southern Reporter of July 30 last, it appears that this plan was adopted by them, and not objected to by Mr. Voules, who was present. The Assistant Commissioner, Mr. O'Donoghue, thinks it essential that the Valuators should ascertain the rent paid by the occupier of each tenement to his immediate landlord, in order that the proportions in which this assumed rate would be payable by each may be calculated and inserted, and that when so inserted it will be conclusive between the parties unless appealed from. It is to be observed, it is difficult to see what purpose, so far as the levying a rate is concerned, this apportionment will answer. The whole amount is in the first instance payable by the occupier, and the proportion he is entitled to deduct from his landlord is so simply provided for by the 74th section of the Act, that it seems impossible for any difficulty to arise upon it in practice. The labours of the Valuators will be very greatly increased, and they have no power of compelling the production of rent-rolls, or of eliciting the necessary information, if the parties are disposed to withhold it. It is apprehended that the landlords will object to producing their rent-rolls, and it will be impossible to place any dependence on the returns inserted by the occupiers. The Valuators selected for this Union, who are exceedingly competent persons, have announced their intention of immediately resigning if required to do this on the terms of their present engagement, and the Guardians are persuaded that it will be impossible to obtain competent persons to perform the duty for anything like the sum they proposed giving.

Columns 10 and 11. The amount of county rate has been inserted in column 11, being universally paid by the occupier.

Columns 12 and 13. The amount to be allowed for repairs has been calculated on a per centage of the gross annual value of the tenement in all buildings, and the amount to be allowed for insurance by a per centage on the value of the tenement, estimated on a certain number of years' purchase at the gross yearly value. These items have been placed in column 13, as the tenant is usually bound to repair, but there is not commonly any obligation to insure on the part of either landlord or tenant.

APPENDIX.

Lismore.

Mr. Curry's letter.

On columns 14 and 15 I have no observations to make.

Column 16 I have already explained.

The points to which I have particularly to draw the attention of the Poor Law Commissioners, and on which to request their advice and directions, are contained in the following queries:—

Query 1. What name is to be put in column 3?

Query 2. Are the Committee of Valuation justified in the directions they gave the Valuators as to the division of property into lots according to its situation in different townlands; and also as to the valuation of houses with their appurtenances, including amongst the latter any walled garden, but excluding any lawn, demesne, or park, which will appear valued in a separate line?—(See No. 22 and 23, in sheet No. 1, sent herewith.)

Query 3. Have the Valuators proceeded on a proper principle in forming the estimate, in the first instance on the gross annual value, in calculating upon this the items to be placed in the several columns 8 to 15 inclusive, and deducting them from it in order to obtain the net annual value?—(See 1 and 2 Vic. c. 56, s. 64, *note* §.)

Query 4. Is it essential that the Valuators should ascertain the rent paid by the occupier to his immediate landlord in order to apportion the assumed poor rate between them in columns 8 and 9; and also, will the proportions in which it appears in the Rate Book be conclusive as between landlord and occupier, so as to entitle the occupier, in paying his rent, to deduct the exact sum which shall appear in the Rate Book against his landlord, although it may be either incorrectly calculated, or calculated on erroneous information, as to the amount of rent paid?

Query 5. Is the principle adopted for filling in the remaining columns a correct one?

I have the honour to be,
&c. &c.

F. E. CURRY, *Vice-Chairman.*

To W. Stanley, Esq.,
&c. &c.

[Compared with the Copy of Mr. Curry's Letter.]

Copy of MR. STANLEY'S Answer to MR. CURRY'S Letter.

Poor Law Commissioners' Office,
Dublin, Sept. 20, 1839.

Mr. Stanley's answer to Mr. Curry.

SIR,

The Poor Law Commissioners have had before them your detailed observations on the valuation of rateable property in Lismore Union, and they have to state as follows, in answer to the several questions which you have addressed to them.

1. As to the names of owners.

The Commissioners request that the instruction on this question in their circular No. 2 may be followed, viz.: the column for owners should contain "the name of the proprietor or owner to whom the occupier pays his rent."

2. As to valuing separately each tenement; and also each house and garden, regarding lands at distinct tenements.

It appears to the Commissioners that each tenement in the occupation of the same person should be entered distinctly, except connected buildings, which, although held under separate leases, may be considered one tenement if the rents be payable to the same landlord; but the separation of houses and gardens from the lands belonging to them, which the Guardians of Lismore Union propose, would not be conformable to law, unless when the houses and gardens are held as distinct tenements and at distinct rents. In the 64th section of the Irish Poor Relief Act, it is required that the net rent of tenements shall be estimable with reference to "their actual state;" and in the second schedule appended to the Act, there is an exemplification of the intention of the legislature as to the required mode of valuing tenements consisting of "land and buildings," which shows that they should not be separated in the way you have proposed. A separation appears to be quite incompatible with the principle of valuation established by the Act, as the letting value of a good house and garden, not in a town, would be lessened considerably by detaching the land; and as demesnes would also be diminished in letting value, unless appropriate mansions were attached to them. If, however, there be any cases in which mansions and demesnes, or houses and farms, are let separately, then the separate occupiers must be named, and a separate valuation must be made of each holding.

3. As to forming the estimate of value in the first instance. The Act expressly requires (section 64) that the fundamental valuation shall be an estimate of the net annual value; and the intention of the legislature is exemplified in the second schedule of the Act, by placing the column for this estimate in a position which shows that the gross value is to be ascertained subsequently by adding rates, taxes, and other charges to the estimated average net value. This mode of valuation appears indispensable in Ireland, where lands and houses are almost universally let subject to the payment of taxes and other charges by the occupiers. And the attempt to ascertain a gross value in the first instance by assuming an amount of rent which a "solvent tenant should pay, who has no outgoing but rent 'to his landlord,'" could not lead to an accurate result, without reference to the amount of rents actually payable in each district under the influence of the demand for land or houses which may there exist. Besides, it does not appear that estimating the net annual value in the first instance can tend to retard the progress of the Valuator, when all rents paid are net rents; and the subsequent addition of taxes will be a very simple process, grand jury cess being the only tax in the great majority of cases. The Commissioners observe, that the entries on the streets (*sheets?*) of the valuation which you have transmitted,

Mr. Stanley's letter.

are erroneous. The estimated net annual value in every instance contains fractions of pounds and shillings for the rent of town tenements, and whole sums are set down for the gross value, although the taxes and cost of repairs appear to be invariably paid by the occupiers. The Commissioners apprehend that the actual rents of houses are usually in whole sums of pounds or guineas, and that fractions of shillings can only be charged where rents have been fixed in Irish currency, and therefore the estimated net annual value should in all cases exclude fractions of shillings. It is also observed, that the estimate of poor rate has been made with reference to the gross value, while the Act expressly directs that the rate shall be charged on the net value (section 64); and hence it is the more necessary that this value should be made in sums of pounds as far as possible, otherwise the calculations of the rates would be exceedingly troublesome.

4. As to the mode of apportioning the landlord's share of poor rate in column 8 of the valuation. If the actual rent can be ascertained, the landlord's portion of poor rate should be computed conformably to the 74th section of the Act; but when occupiers will not disclose the rent payable, the estimated amount of rate must be divided equally between the occupiers and landlords.

5. As to taxes, and the probable charges for repairs, insurance, &c.

The actual amount of taxes payable should be stated; and the probable annual *average* charges for repairs, insurance, &c, are to be estimated at amounts which, according to the charges of each district, would be sufficient for maintaining the tenements in their actual state; it is not in the Commissioners' power to form an opinion on the correctness of the Valuator's computations of these charges in the Lismore Union, but it is presumed that the Guardians can have no difficulty in testing their accuracy, for which, as well as all other portions of the valuation, they are made responsible under the Act.

By order of the Board,

W. STANLEY, *Assistant Secretary.*

[Compared with the Copy of Mr. Stanley's Letter.]

Evidence.

Evidence.

Mr. JOHN H. WATERS, Valuator of the Union, *examined.*

Mr. Waters, Valuator.

HAS resided in Dungarvan and its neighbourhood about 30 years. Was elected with Dominick Tallon, of Lackan Lodge, valuator of the Union of Lismore, which is within a few miles of Dungarvan. Had formerly valued for county cess in some parishes of the Union, under the county of Waterford Act of Parliament. Witness and Mr. Tallon were employed in the valuation of this Union over 12 months. Generally went together to value; always, except in one parish, Kilcockin. At the time the valuation of that parish was going on Mr. Tallon was unwell; the parish is a small one, the whole belongs to John Kiely, Esq., to whom the valuation was submitted. He was satisfied with it, and although a few objections were made by the tenants, the Valuation Committee declared them frivolous.

Previous experience.

Valued jointly with Mr. Tallon.

The valuators were furnished with a copy of the county valuation and no other documents for the rural districts. Mr. Griffith has as yet made no valuation in this county.

They did not adopt the value of tenements given in the county valuation, for in the principal barony of the Union (Coshmore and Coshbride), they knew that one-fourth had been taken off the original valuation in that part of the barony called Coshmore, to satisfy persons that had made objections, and that reduction had made the valuation considerably lower in many instances than it ought to be. They generally took the acreage from the county valuation, and told the parties the number of acres they were stated to have in that valuation; and they (the valuators) made corrections in any cases when surveys or landlords' returns were shown to them by the parties.

Did not take value from county valuation.

Took acreage from county valuation.

Ruled field books, with printed headings to the columns (which he understood were sent down by the Poor Law Commissioners,) were given to them, but they were too long and inconvenient to use in the field, and as the witness had some field books, which were given to him for the county valuation, he made use of them.

If surveys, &c., shewn valuation altered.

They had with them on each occasion but one field book, which the witness usually kept and made the entries in. They went through every part of each farm. They classified the land, and after they consulted together and agreed as to the quality; they entered in the field book the quantity of each description of land in each part of the farm, with its value, and after totting those different quantities and their values, summed up the value of the whole tenement and entered it in their field-books, in the column for net value. They then added for the rates and taxes. The county cess is the only charge (except tithe-rent charge) on the rural districts. The average amount varies from 10*d.* to 1*s.* in the pound. There were not any localities where the farms were generally from 10 to 20 acres. There was no regularity in letting in certain quantities in particular localities. The size of farms varied from 10 to 100 acres; generally between 20 and 30.

Used but one field book.

Examined each farm

Ascertained net value; added for rates, &c.

County cess only charge.

The size of farms generally from 20 to 30 acres.

Before they went out to value, they consulted the guardians, as to the maximum which they should fix for the best class land, as was done in the county valuation, and a maximum was agreed of 45*s.* for the lands near the town of Lismore; 50*s.* for those near Tallow. The valuation of the rest was left to their own discretion. They had a graduated scale downwards, supposing the best land to be worth 50*s.*, and does not think any land (except in the immediate vicinity of a town) is worth more. They generally required to know the rents, as they were directed to get a return of the rents wherever they could for the clerk, that he might fix the landlord's rate; but they generally found an indisposition on the part of the tenants to tell the true rents, for they appeared to think that if they stated they held at low rents, they would be rated low; they therefore did not value according to the rents.

Maximum of value, 45*s.* an acre for land near Lismore; 50*s.* near Tallow.

About one-fourth of the Union is composed of mountain farms with strips of low land. In

Mountain farms.

APPENDIX.

Lismore.

Evidence.

these cases, when the tenants had been a long time in possession (what they call old takes), they valued over the rents, and in many cases of the Duke of Devonshire's tenants, they also valued over the rents. But generally speaking, the valuation was under the rents. In his opinion the Duke of Devonshire lets his lands fairly. Believes that the practice (where any of the Duke's property is about to be let) is to have a valuation of it made, and to let to the tenants at a fair rent according to that valuation.

Valuations of two farms made for the Duke of Devonshire, not differing much from valuators.

Mr. Witham, the Duke's agent, produced before the revising committee, for the purpose of checking the Poor Law valuation, valuations of two farms in the Union on the Duke's estates, which were valued for the purpose of letting, and there was but two pounds' difference between the valuation made by witness and Mr. Tallon and that made for the Duke, and those valuations were never seen by witness or Mr. Tallon, before they were produced to the committee.* Mr. Samuel Smith, who was one of the revising committe, had valued a whole townland for the Duke of Devonshire, and on comparison, it was found that the Poor Law valuation nearly agreed with that made by Mr. Smith. Thinks that the rents in this county are high, on account of the competition for land. In every instance, valued the houses separately, and thatched houses very low, on account of the great comparative cost of keeping such in repair, and in cases where cottiers occupied houses without any land attached, their houses were not valued, as they were considered as farmer's labourers. They did not go into every house, but on a view of the exterior judged of the value. In small houses, which would cost from 100*l.* to 150*l.* to build, they allowed five per cent., or rather less on the sum required for building, and then made a further deduction (more or less as the case may be) for the repairs it was likely to require, judging from the state the house appeared to be in. He considers that they valued the houses in the town, in most cases, on the same scale in relation to the rents as they valued the rural districts, that is to say, that they valued the houses in towns more than 20 per cent. under the letting rents. They only charged for insurance on slated houses, or houses of that description, which were likely to be insured; but they never inquired whether they were actually insured. While valuing the town of Tallow, they had a valuation of the town which was given to them by Mr. Witham, the Duke of Devonshire's agent, and which was made for county taxation. Their valuation was lower than that given by Mr. Witham. While valuing Lismore, they had not the valuation of that town, which was previously made for a similar purpose. In valuing lands they did not inquire for what term, or under what covenants the lands were held, but valued the land in the condition they found it, nor did they make any distinction between large and small farms. They merely valued the land according to its quality; they generally saw some part of the land turned up which enabled them to judge, and when it was not turned up they judged by the gripes of the ditches. In some places the tenants used to bring out spades and force them to dig the land and examine the soil to induce them to value it low. They never inquired whether the tenant registered or not, except in one case, where witness, thinking the tenant had a bargain, inquired, and found he had registered as a 10*l.* freeholder. In estimating the value of the land, they first considered the locality, and the convenience or inconvenience derived from that. In many instances, asked the general letting price in the particular place. They took those matters into their consideration, and having themselves a knowledge of the value of the lands from having resided in the neighbourhood, they formed their own judgment of the value of each tenement. They did not make an actual calculation, in valuing each tenement, of what the land would produce, and how much of the produce should go to the landlord, and how much to the tenant. It would take years to make such calculations in every case. They relied upon their own knowledge and experience, and believes on calculation the result would be the same. They considered the net annual value to be what a solvent tenant could afford to pay, and support his family; say, give them a bit of meat once or twice a-week, on a farm of from 20 to 30 acres. In dairy farms, where it was a convenience to take a large farm for stock, did not consider the land to be worth what it was usually let for. In such cases the farmer had a large capital embarked, and paid more for the convenience of having the farm for his stock, than it was intrinsically worth for cultivation. The profits of such a farm are produced as much by the stock as by the land. He considered the valuation of this Union, generally speaking, to be 20 per cent. under the rents; except where the Duke of Devonshire lets, thinks it is more than 20 per cent. After the valuation was made got the rents from several tenants who he knew would not deceive him, and from some agents, and also from some returns the landlords sent, and was thus enabled to make the comparison.

Thinks the rents high.

Valued houses separately.

Valued houses in town on same scale as in country.

More than 20 per cent. under the rents.

Took no account of tenure, or extent of holding, or registry.

Test of value.

Valuation 20 per cent. under the rents, except on Duke of Devonshire's lettings.

Size of farms varies from 5 to 100 acres.

The size of the farms in this Union varies from five to one hundred acres, but generally between twenty and thirty acres. The demesnes are considerably larger, some 500 to 600 acres. Thinks the Union of Lismore is valued higher than Dungarvan and other Unions.

The tenants wished for low valuation, landlords for a uniform one.

Revising Committee appointed.

The general disposition of the tenants is to have the valuation as low as possible, and the landlords did not seem to care much whether it was high or low, provided the valuation was uniform throughout the Union. After the valuation was completed the books were lodged in the usual manner for public inspection, and objections were lodged. A committee of revision was then appointed consisting of three persons,—Messrs. Samuel Smith, agent to several large proprietors, John Smith, agent to Arthur Keily, and Roger Hudson, one of the guardians. The committee of three attended about ten days from 11 to 4, for five days in each week. They had the witness before them, as he was the person who kept the field-books, and had the principal management of the valuation-books, and they overruled several of the objections.

The revision not yet completed.

Mr. Tallon did not attend before the Revising Committee. A new committee has been

* *Vide* Table, *post*, page 319 *b*.

recently appointed. Both valuators attended their first meeting, and several of the objections were overruled. The revision is not yet completed.

Sir RICHARD MUSGRAVE, Bart., Chairman of the Board, *examined.*

Sir R. Musgrave, Bart. Chairman of the Board of Guardians and of Valuation Committee.

Is chairman of the Board of Guardians, and also chairman of the Valuation Committee. The valuators made returns to the committee from time to time of the progress they had made, and the committee generally examined as to the mode in which they conducted the valuation, and there was a good deal of discussion as to the reasons why they valued, as it appeared, in some cases high, in others low. The gentlemen on the committee were either farmers or gentlemen having properties in the Union, or their agents; and all took an interest in the proceedings. The elected guardians were generally farmers. The valuators conducted the valuation with great attention and surprising accuracy, considering the time; he was quite surprised how they could do it. They detected many inaccuracies in the county valuation. He considered that his lands have been valued by the Poor Law valuators full 25 per cent. under the rents he generally gets. In the townland of Ballyduff, South, a large farm of his was valued at 24*s.* or 25*s.* an acre, which he has let within this year (last January) for 35*s.*, and he was offered for it 40*s.* an acre, and that too by a man who offered to lodge money as a security. Another farm of his on the same townland he let at 23*s.* an acre. He was offered for it 30*s.* an acre, and that farm was valued at 17*s.* the acre. He thinks that, generally speaking, the same proportion has been observed throughout the valuation, and that it is lower than the rents in all cases, save in old takes, and where the Duke of Devonshire has let.

Valuation Committee how formed.

Valuation 25 per cent under rents.

Instances on his own estate.

In Dungarvan the valuation is so much lower that he is inclined to appeal against the whole rate. He understood that in agricultural districts the valuators did not value the farm houses of the cottiers. Some of these are worth from 2*l.* to 3*l.* In his opinion it is impossible that a uniform valuation of land can be had throughout the whole country, as the same description of land will bear a higher price in a county where there are great agricultural improvements, than in a county where agriculture is not so much improved.

Obstacles to a uniform valuation of land.

He has himself an estate in Kilkenny, and also in this Union, and he finds that lands of the same description bring a higher price in one county than in the other. A large farm of his, of about 600 acres, lately became out of lease in this Union; he advertised part of it, and found that he could get 40*s.* an acre for it, but afterwards gave it to the old tenant at 35*s.*

He thinks the price of land is rising in Ireland; all the causes which are generally said to cause an increase in the price of land, are in full operation in Ireland; increase of population, the interest of money lowered, improvement in agriculture, and increase in the price of produce. Thinks the lands in this Union are let at moderate rents. Part of the Holmes estate, lying in this Union, was lately purchased by Mr. Smith of Ballinatray, part of it was subject to leases, part let to tenants at will, the rental was 1234*l.* a-year, and the purchase money was 31,000*l.* Another part of the same estate near Dungarvan was sold at about the same rate of purchase the year before last, April twelvemonth, and generally speaking, the estate was sold at from 24 to 28 years' purchase. The farms in this Union are not large. Large farms form the exception, seldom exceeding from 40 to 50 acres. There are 30,000 acres of mountain land in the parish of Lismore alone, and at least 10,000 more in the rest of the Union. He would say there are about 50,000 acres of mountain land in the Union. He went through the valuation of a great part of the Union, and examined it, and thinks it was a fair valuation, fairly taken, and that no influence was used on the valuators. He heard there were objections to the valuation, but many of them were, he understood, for the number of acres returned, some for value.

Price of land in Ire land rising.

Land in Union moderately let.

An estate in the Union, £1,234 a year, purchased for £31,000.

50,000 acres of mountain in the Union.

JOHN BOWEN GUMBLETON, Esq., ex-officio Guardian, *examined.*

J. B. Gumbleton, Esq. ex-officio Guardian.

Is an ex-officio guardian, and was, as such, a member of the Valuation Committee. He agrees with Sir Richard Musgrave, in thinking that the valuation of the Union is about 25 per cent. under the rents.

Valuation 25 per cent. under rents.

The rents in this Union are in general moderate. The Duke of Devonshire never lets at the highest rent, and the other proprietors endeavour to follow his example.

Rents moderate.

He examined that part of the valuation which affected his own property, and was satisfied with it. At first objected, because a neighbour's land was valued lower; but on explanation found it was under wood, and he then withdrew his objection.

Examined valuation of his own property, and satisfied with it.

As far as he had an opportunity of judging, he thought the valuators acted with great fairness, and endeavoured to give general satisfaction. There was no favouritism. They appeared to be subject to no undue influence; and there was nothing exceptionable in their conduct.

Valuators' conduct correct.

VALUATION of some Houses in the Town of LISMORE, the Property of the Duke of Devonshire.

Name of Occupier.	Net Annual Value, as in Rate Book.			Valuation by Five persons, in June 1837.		
	£.	s.	d.	£.	s.	d.
Patrick Hallahan . . .	8	0	0	9	0	0
James Power	7	0	0	9	0	0
Michael Power . . .	8	0	0	10	0	0
John Parker	10	0	0	15	0	0
William Walsh . . .	6	0	0	7	0	0
Maurice Walsh . . .	8	0	0	9	0	0

Rent and Valuation of £10 County Electors, (registered 1832 to 1840,) so far as ascertained.

County of Waterford. LISMORE UNION.

Electoral Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
No. 1.—Lismore.	Alexander Anderson	Oct. 20, 1832	Two houses and premises.	Lismore	..	14 0 0	9 10 0	*Note. These rents are chiefly of houses in the town of Lismore. They are generally ground-rents, and the houses were mostly built by the tenants themselves.*
	James Cochlan	,,	House and premises	Do.	..	16 0 0	2 10 0	
	Michael Geary	Oct. 22, 1832 Oct. 22, 1839	Do.	Do.	..	15 0 0	3 10 0	
	Michael Hallahan	Oct. 22, 1832	Do.	Do.	..	8 0 0	1 0 0	
	Andrew Hickey	Oct. 22, 1839 Oct. 22, 1839	Do.	Do.	..	15 0 0	3 10 0	
	Thomas Lyons	Oct. 22, 1832	Do.	Do.	..	7 0 0	1 10 0	
	James Power	Oct. 22, 1832 Oct. 22, 1839	Do.	Do.	..	16 0 0	..	
	Michael Power	Oct. 23, 1832 Oct. 22, 1839	Two houses in one	Do.	..	22 0 0	2 10 0	
	John Parker	Oct. 23, 1832 Oct. 22, 1839	House and premises	Do.	..	10 0 0	2 10 0	
	James Power	Oct. 23, 1832	Do.	Do.	..	7 0 0	1 10 0	
	William Walsh	Oct. 22, 1839 Oct. 22, 1839	Do.	Do.	..	6 0 0	2 5 0	
	Maurice Walsh	Oct. 23, 1832 Oct. 22, 1839	Do.	Do.	..	8 0 0	2 0 0	
	George White	Oct. 24, 1836	Do.	Do.	..	9 0 0	2 10 0	
	John Cuffe	Oct. 22, 1839	Do.	Do.	..	11 0 0	2 15 0	
	Patrick Hallahan	,,	Do.	Do.	..	8 0 0	2 0 0	
	Patrick Coleman	Oct. 20, 1832 Oct. 22, 1839	House and land	Ballysaygartbey	114 0 0	115 0 0	..	
	James Carew	Oct. 22, 1832	Do.	Do.	30 0 0	34 10 0	..	
	Nicholas Carew	Oct. 22, 1832 Oct. 22, 1839	Do.	Do.	30 0 0	34 10 0	..	
	Rev. Henry Cotton	June 26, 1840	Do.	Do.	..	50 0 0	50 0 0	
	Richard Farrell	Oct. 20, 1832 Oct. 22, 1839	Do.	Deerpark	55 0 0	46 0 0	..	
	Daniel Farrell	Oct. 20, 1832 Oct. 22, 1839	Do.	Do.	64 0 0	46 0 0	..	
	Michael Corbett	Oct. 22, 1839	Do.	Do.	37 0 0	27 0 0	..	
	John O'Danniell	,,	Do.	Do.	68 3 0	60 0 0	..	
	James O'Donnell	,,	Do.	Do.	196 0 0	90 10 0	..	
	Michael O'Danniell	,,	Do.	Do.	37 2 0	40 0 0	..	
	Patrick O'Danniell	,,	Do.	Do.	85 2 0	67 0 0	..	
	Michael Casey	Oct. 24, 1836	Cabin and land	Ballydecane	34 2 0	34 10 0	..	
	William Cuffe	,,	Do.	Do.	36 0 0	39 0 0	..	
	Patrick Whelan	,,	Do.	Do.	28 0 0	29 0 0	..	
	Patrick Cahill	Oct. 20, 1832	House and land	Bishopstown	57 0 0	46 0 0	35 0 0	
	Richard Hegarty	Oct. 22, 1832 Oct. 22, 1839	Do.	Do.	23 0 0	18 0 0	14 0 0	
	John Hickey	Oct. 22, 1832 Oct. 22, 1839	Do.	Do.	41 2 0	33 0 0	21 0 0	
	James Quinlan	Oct. 23, 1832 Oct. 22, 1839	Do.	Do.	62 0 0	38 0 0	23 0 0	
	William Ahern	Oct. 22, 1839	Do.	Do.	36 0 0	22 10 0	18 0 0	
	Richard Farrel	,,	Do.	Do.	53 3 0	49 0 0	53 0 0	
	Edmond Barry	Oct. 20, 1832 Oct. 22, 1839	Do.	Monatrim	32 0 0	20 0 0	26 0 0	
	Michael Morrissey	Oct. 24, 1836	Do.	O'Kile	163 1 0	175 0 0	61 0 0	
	Patrick Whelan	Oct. 23, 1832	Do.	Camphire	51 0 0	52 0 0	63 0 0	
No. 2.—Ballysaggartmore.	Simon Moynehan	Oct. 22, 1832 Oct. 22, 1839	House and land	Ballyin	35 2 0	15 10 0	..	
	John Power	Oct. 22, 1832 Oct. 22, 1839	Do.	Glinshask	36 2 0	17 10 0	10 0 0	
	Patrick O'Donnell	Oct. 22, 1832 Oct. 22, 1839	Do.	Ballynoe	88 3 0	60 0 0	43 10 0	Joint tenants.
	William O'Donnell	Oct. 22, 1832 Oct. 22, 1839	Do.	Do.				
	John Prendergast	Oct. 22, 1832	Do.	Carrignagower	53 0 0	22 0 0	22 0 0	Rated for two tenements (house £3, land £19, £22 net.
	Patrick Donovan	Oct. 22. 1839	Do.	Cooldrishoge	47 1 0	22 0 0	10 0 0	
	Patrick Fitzgerald	,,	Do.	Cooldelane	52 1 0	22 0 0	9 0 0	
	William Ryan	Oct. 23, 1832 Oct. 22, 1839	Do.	Monamon	34 2 0	11 10 0	3 0 0	
	Edmond Ryan	Oct. 23, 1832 Oct. 22, 1839	Do.	Do.	32 0 0	12 0 0	3 0 0	
No. 3.—Cappoquin.	Patrick Brown	October 22, 1832 October 20, 1839	House and land	Tourin	40 0 0	36 10 0	..	
	Richard Walsh	October 23, 1832 October 22, 1839	Do.	Do.	120 0 0	165 0 0	..	
	William Brown	October 20, 1832	House and premises	Cappoquin	..	9 10 0	..	
	Richard Collender	,,	House unoccupied	Do.	..	6 0 0	..	
	Simon Carew	June 23, 1834	House and premises	Do.	..	13 0 0	..	Mary Carey is the name in rate-book.
	Patrick Murray	October 22, 1832 October 22, 1839	Do.	Do.	..	9 0 0	..	
	Jeremiah Morrissey	October 22, 1832	Do.	Do.	..	8 10 0	..	Julia Morrissey, in rate-book.
	Edmond Veal	October 23, 1832	House and land	Affane Hunter	22 0 0	25 10 0	..	
	Richard Walsh	Nov. 1, 1832	Do.	Little-bridge	84 0 0	99 10 0	..	
No. 4.—Mocollup.	James Feeny	October 24, 1836	House and land	Ballyduffultra	80 0 0	23 0 0	..	
	Philip Carew	October 20, 1832	Do.	Do.	36 0 0	41 0 0	..	
	Edmond Glavin	October 22, 1832	Do.	Do.	37 0 0	42 0 0	..	
	James Hodnett	,,	Do.	Do.	52 2 0	42 0 0	..	
	Robert M'Grath	October 22, 1832 October 22, 1839	Do.	Do.	37 0 0	43 10 0	..	
	Philip M'Grath	October 22, 1832 October 22, 1839	Do.	Do.	74 0 0	88 10 0	..	
	Patrick Walsh	October 24, 1836	Land	Do.	260 0 0	207 0 0	..	
	Henry Sullivan	,,	House and land	Sheanbey	90 0 0	66 10 0	..	
	Cornelius Donovan	October 24, 1836	Do.	Do.	28 0 0	18 10 0	..	

Valuation of £10 County Electors, (registered 1833 to 1840,)—*concluded.*

COUNTY OF WATERFORD. LISMORE UNION.

Electoral Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
No. 5.—CASTLE RICHARD.	Michael Coleman	October 22, 1832	House and land	Colowen	24 0 0	14 0 0	..	
	John Murray	October 23, 1832	Do.	Do.	..	23 10 0	..	
	Matthew Blackburn	October 20, 1832 / October 22, 1839	Do.	Tallowbridge	10 0 0	26 0 0	22 10 0	
	John Smyth	October 22, 1839	House and land	Curroreigh	111 0 0	68 10 0	66 0 0	
	John Roche	October 22, 1832 / October 22, 1839	Land	Ballymartin	52 3 0	39 10 0	30 0 0	
	Stephen Hogan	October 22, 1839	Do.	Do.	24 2 0	21 10 0	17 0 0	
	Thomas Murray	October 22, 1832 / October 22, 1839	House and land	Garrycloyne	81 0 0	83 10 0	70 0 0	
	Richard Barry	October 22, 1832	Do.	Aglish	66 0 0	63 10 0	..	
	John Heapy	October 23, 1832 / October 22, 1839	Do.	Do.	77 0 0	76 0 0	..	
	Denis Cleary	October 20, 1832	House and land	Coolyoodys	38 1 0	21 10 0	11 10 0	In rate-book Thos. Cleary.
	James Wynne	October 22, 1839	Do.	Do.	40 0 0	22 10 0	10 0 0	Called Joor in rate-book.
	Richard Egan	October 20, 1832 / October 22, 1839	Do.	Glencairn	128 2 0	131 10 0	..	
No. 6.—WEST MODELLIGO.	Patrick Connell	October 23, 1832	House and land	Mogehy	55 2 0	48 0 0	..	In rate-book Mogeha.
	Edmond Power	,,	Do.	Do.	60 0 0	53 10 0	..	Ditto.
	Edmond Sullivan	,,	Do.	Do.	66 2 0	58 0 0	..	Ditto.
	James Connery	,,	Do.	Clash	37 0 0	36 0 0	..	In rate-book Clashneconnunie.
	John Stukey	Nov. 6, 1832	Land	Graigbeg	48 0 0	43 0 0	..	
	Thomas Keane	Nov. 1, 1832	House and land	Coolroe	33 2 0	23 10 0	..	
	Michael Brien	October 17, 1832	Do.	Upper Derry	27 0 0	18 0 0	..	
	Thomas Murray	October 22, 1832	Land	Farnane, Lower	31 0 0	25 10 0	..	
	John Keefe	October 22, 1832 / October 25, 1839	Do.	Lickoran	160 0 0	94 0 0	..	
	James Haurahan	,,	Do.	Pallinamuet	28 0 0	21 0 0	..	
	John Hally	April 10, 1840	House and land	Do.	54 0 0	39 10 0	..	
	Patrick Kennedy	October 25, 1839	Do.	Ballinagreekee	72 0 0	28 0 0	..	
	Thomas Keane	,,	Do.	Do.	90 0 0	58 10 0	..	
	Michael Keely	October 19, 1832	Do.	Curradoon	150 0 0	68 10 0	..	
	Richard Walsh	October 31, 1832	Do.	Do.	150 0 0	68 10 0	..	Ellen Walsh in rate-book.
	John Walsh	,,	Do.	Do.	140 0 0	40 10 0	..	Bridget Walsh in rate-book.
	Edmond Nugent	,,	Land	Monatouke	49 0 0	12 0 0	..	
	Michael Nugent	,,	House and land	Do.	49 0 0	13 10 0	..	Has a house valued at £2. 10*s.* at No. 210 in rate-book.
No. 7.—TALLOW.	John Arnold	October 20, 1832	House and premises	Tallow	..	30 0 0	5 10 0	In rate-book M. Coglan.
	Joseph Bennett	,,	Do.	Do.	..	6 0 0	..	
	Richard Fowles	October 22, 1832 / October 22, 1839	Do.	Do.	..	6 0 0	1 0 0	
	Michael Hayden	October 22, 1832 / October 22, 1839	Do.	Do.	..	5 0 0	4 10 0	
	Bartholomew Leahy	October 22, 1832	Do.	Do.	..	18 0 0	8 5 0	In rate-book Pat. Leahy.
	Henry Handcock	October 22, 1839	Do.	Do.	..	20 0 0	2 15 0	
	Nicholas Parker	,,	Do.	Do.	..	6 0 0	..	In rate-book Mich. Parker.
	Martin Ahern	October 23, 1832	House and land	Killcalf	25 0 0	15 10 0	..	
	Patrick Cuffe	October 20, 1832	Do.	Do.	10 0 0	5 0 0	..	
	Patrick Cunningham	October 22, 1832	Do.	Do.	27 0 0	19 0 0	..	In rate-book John Cunningham.
	Garrett Fitzgerald	,,	Do.	Do.	146 0 0	74 0 0	..	
	Timothy Carroll	October 22, 1839	Do.	Do.	30 0 0	13 0 0	..	
	John Colebert	October 20, 1839	Do.	Kilbeg	32 2 0	23 0 0	..	In rate-book Wm. Colebert.
	Daniel Carty	October 20 1832 / October 22, 1839	Do.	Do.	29 0 0	16 0 0	..	
	William Cuffe	October 20, 1839	Do.	Do.	40 0 0	17 10 0	..	
	John Clancey	October 20, 1832 / October 29, 1839	Do.	Do.	27 0 0	13 10 0	..	
	Michael Morrissey	October 22, 1839	Do.	Do.	21 3 0	12 0 0	..	
	John Revins	,,	Do.	Do.	37 2 0	27 0 0	..	
	William Parker	October 22, 1832	Land	Upper Teircullen	46 0 0	46 0 0	..	In rate-book Widow Parker.
	Edward Barnidge	,,	House and land	Ballyclement	26 1 0	35 0 0	..	
	John Barnidge	,,	Do.	Do.	31 0 0	41 0 0	..	
	Thomas Brien	October 23, 1832	Do.	Ballyunddy	35 1 0	29 10 0	..	
	William Roche	,,	Do.	Do.	8 0 0	8 0 0	..	
	Michael Minehan	,,	Do.	Kilwatermoy	23 0 0	10 10 0	..	
	James Meenihan	,,	Do.	Do.	9 1 0	6 10 0	..	
	James Walsh	,,	Do.	Dunmoon	13 0 0	8 0 0	..	
No. 8.—TEMPLEMICHAEL.	John Goggin	October 20, 1832	Do.	Commons	49 0 0	23 0 0	..	
	Michael Hogan	October 22, 1832	Do.	Do.	45 0 0	23 10 0	..	
	Daniel Ivers	,,	Do.	Do.	24 0 0	10 10 0	..	
	David Keefe	,,	Do.	Do.	60 0 0	34 10 0	..	Joined with Patrick Keefe, No. 27 in rate-book.
	Patrick Landers	,,	Do.	Do.	51 0 0	33 0 0	..	
	Michael Sullivan	October 23, 1832	Do.	Do.	31 0 0	19 0 0	..	
	Michael Murray	October 22, 1832	Do.	Do.	55 0 0	25 10 0	..	
	Bartholomew Leahy	,,	Do.	Monaberry	42 2 0	15 0 0	..	
	James Morrissey	,,	Do.	Do.	36 0 0	12 0 0	..	
	Denis Morrissey	,,	Do.	Do.	30 0 0	10 0 0	..	
	William Murray, Sen.	,,	Do.	Do.	65 0 0	20 0 0	..	
	Edmund Walsh	October 23, 1832	Do.	Do.	43 0 0	12 0 0	..	
	David Barry	October 20, 1832	Do.	Propogue	33 0 0	9 10 0	..	
	Patrick Griffin	October 22, 1832	Do.	Do.	28 0 0	10 0 0	..	
	Maurice Murphy	,,	Do.	Do.	30 2 0	10 0 0	..	
	John Crowley	October 20, 1832	Do.	Coolbeggan	26 0 0	14 0 0	..	
	Timothy Crowley	,,	Do.	Do.	26 0 0	14 0 0	..	
	Michael Carroll	,,	Do.	Do.	36 0 0	19 0 0	..	
	Bartholomew Carroll	,,	Do.	Do.	36 0 0	19 0 0	..	
	Thomas Doosey	,,	Do.	Do.	78 0 0	29 0 0	..	Rated for a 2nd farm:— No. 183.—36 acres £11 10
	John Doosey	,,	Do.	Do.	36 0 0	11 10 0	..	,, 184.—42 ,, 17 10
	Patrick Dunn	,,	Do.	Do.	33 2 0	17 0 0	..	78 acres £29 0
	Denis Murray	,,	Do.	Do.	49 0 0	26 10 0	..	
	Daniel Mullowney	,,	Do.	Do.	49 0 0	24 0 0	..	
	William Murray	,,	Do.	Do.	28 0 0	16 10 0	..	
	Thomas Murphy	,,	Do.	Do.	192 0 0	97 10 0	..	
	William Sullivan	October 23, 1832	Do.	Do.	74 0 0	40 0 0	..	
	William Leonard	,,	Do.	Carrigeen	118 0 0	66 10 0	..	

COUNTY OF WATERFORD. RENT and VALUATION of OCCUPIERS, (where Rent ascertained.) LISMORE UNION.

Electoral Division.	Name of Occupier.	Name of Landlord.	Estimated Extent. Statute Measure A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
Lismore—(Townland of Ballysaggarbeg).	Rev. Dean Cotton	Rev. Thomas Parks	House 5 2 0	50 0 0 11 0 0	50 0 0	The Dean improved these premises by building a large addition, and expending a considerable sum.
	Rev. Archdeacon Power	Do.	10 0 0	15 0 0	21 0 0	Rev. Mr. Parks returned 7A. 2R. 15P., rent £
	William Ross	Do.	10 2 0	12 10 0	8 0 0	
	Richard Farrell	Do.	13 1 0	17 0 0	21 0 0	A. R. P.
	Thomas Lyons	Do.	4 0 0	5 0 0	9 0 0	Returned by Mr. Parks for 4 2 0
	John Ross	Do.	9 2 0	10 10 0	12 0 0	Do. 9 0 12
	John Crowley	Do.	9 0 0	12 0 0	12 10 0	Do. 9 0 26
	John Welsh	Do.	20 0 0	21 0 0	24 16 10	Do. 19 3 23
	John Carpenter Welsh	Do.	(4 0 0	5 0 0)	..	No rent returned.
	William Curtin	Do.	11 3 0	14 0 0	13 0 0	
	Rev. John Poole	Do.	Farm offices 18 0 0	2 0 0 22 10 0	23 0 0	
	Catherine Roche	Do.	(2 0 0	3 10 0)	..	No rent returned.
	James Stapleton	Do.	21 1 0	24 0 0	27 13 10	Returned by Mr. Parkes 21 2 13
	James Lyons	Do.	55 0 0	47 0 0	50 10 4	
		Total, excluding those of which no rent returned	187 3 0	263 10 0	272 11 0	
Lismore—(Townland of Camphire).	Philip Ahern	Christopher Usher, Esq.	29 2 0	22 10 0	24 15 8	Mr. Usher returned for . . . 29 3 1
	John Donoghue	Do.	16 1 0	8 10 0	14 15 4	These are returned by Mr Usher, in the name of John Donoghue, for 22 1 3
	William Donoghue	Do.	5 2 0	3 0 0		
	John Noonan	Do.	37 3 0	30 0 0	34 0 8	Mr. Usher returned for . . . 38 2 2
	Michael Roche	Do.	52 2 0	41 0 0	53 1 10	Do. 52 0
	Thomas Melligan	Do.	40 0 0	31 10 0	38 12 8	Do. 39 3 1
	James Carthy	Do.	60 0 0	30 10 0	33 0 4	
	Thomas Bryan	Do.	34 2 0	28 0 0	35 0 0	Do. 35 2
	Richard Condon	Do.	17 2 0	7 10 0	7 7 8	Do. 15 0
	Thomas Condon	Do.	17 2 0	7 10 0	7 7 8	Do. 15 0
	William Condon	Do.	22 2 0	10 10 0	9 16 11	Do. 19 0
	Patrick Hackett	Do.	35 0 0	20 0 0	15 13 0	Do. 24 0
						Mr. Usher returns Hackett and Burke fo 10 acres, rent £15. 4*s*. 8*d*.
	Michael Carthy	Do.	27 0 0	14 10 0	20 0 6	A. R. P. For No. 638, Mr. Usher returns. 24 0 3
	Maurice Dalton	Do.	2 0 0	2 0 0	1 16 11	Returned by Mr. Usher for . . 1 2 3
	Michael Crowley	Do.	17 0 0	13 10 0	20 8 9	
	Robert Callahan	Do.	4 0 0	3 0 0	2 12 10	Do. 4 1 1
	Patrick Leary	Do.	8 0 0	8 0 0	9 5 10	
	Mary Whelan	Do.	81 0 0	113 0 0	156 2 3	Do. 81 0
	Thomas Welsh	C. Usher, Esq.	38 3 0	41 10 0	108 3 0	Mr. Usher returns the quantity for these land 77 A. 2 R. 3 P. and the rent as mentioned
	Lawrence Welsh	Do.	38 3 0	41 10 0		
	Thomas Whelan	Do.	80 0 0	93 10 0	114 1 6	A. R. P. Returned for 80 2 15
	David Byrne	Do.	11 3 0	14 0 0	13 17 6	,, 9 3 34 and a twig or
	William Ahern	Do.	1 0 0	1 10 0	2 14 4	ozier yard 2 0 0 Rent £3.
	Michael Whelan	Do.	83 0 0	138 10 0	138 16 5	Returned for 83 2 8
		Total	760 3 0	725 0 0	861 11 7	
Mocollup—(Townland of Ballyduff, south).	Robert Magrath	Sir Richard Musgrave	37 0 0	43 10 0	..	Sir R. Musgrave states, that those farm were let at . . £1. 15*s*. 0*d*. an acre.
	Patrick Baldwin	Do.	14 1 0	14 10 0	..	1 15 0
	John Fetnam	Do.	21 0 0	24 0 0	..	1 15 0
	George B. Jackson	Do.	16 0 0	13 0 0	..	1 15 0
	James Tobin	Do.	32 0 0	38 0 0	..	1 15 0
	John Tobin	Do.	15 0 0	16 0 0	..	1 15 0
	James Walsh	Do.	38 0 0	46 0 0	..	1 15 0
	Patrick Walsh	Do.	260 0 0	207 0 0	..	One-third let at 25*s*. an acre, and two-third at 23*s*. an acre.
		Total	433 1 0	402 0 0	619 10 5	
Ballysaggartmore.	Daniel Devine	Arthur Keily, Esq.	26 2 0	18 10 0	29 18 8	Mr. Keily returns 26 0
	John Fitzgerald	Do.	29 2 0	20 10 0	36 4 2½	Returned for 28 3 3
	Patrick Dennehy	Do.	31 2 0	10 0 0	15 15 0	Do. 30 3 2
	Michael Clancy	Do.	31 1 0	20 10 0	25 2 7	
	Patrick Clancy	Do.	31 0 0	8 0 0	8 16 11	Do. 29 1 3
	Edmond Sweeny	Do.	65 0 0	21 0 0	18 18 4	Do. 63 0 3
	Edmond O'Donnell William O'Donnell	Do.	48 2 0	15 10 0	11 16 6	Do. 47 1
	James Fitzgerald. William Welsh	Do.	40 2 0	12 0 0	10 2 7	Do. 40 2
	Daniel Mansfield	Do.	31 0 0	6 10 0	16 2 5	Do. 30 2 3
	Maurice Fitzgerald	Do.	53 0 0	13 10 0	15 16 5	
	Edward Coghlan	Do.	39 0 0	7 10 0	15 10 0	
	Thomas Nugent	Do.	24 0 0	4 10 0	7 5 1	
	John Cunningham	Do.	75 2 0	13 0 0	22 13 1	
	Richard Dollard	Do.	64 2 0	11 0 0	10 4 1½	Dollard not now in possessin, returned for 64 0
	Patrick Nugent	Do.	86 0 0	17 0 0	8 8 7½	
	William Stack	Do.	42 0 0	25 0 0	31 10 2	
	Bartholomew Sullivan	Do.	10 0 0	2 10 0	5 0 0	Returned for 19 3 3
	Cornelius O'Neill	Do.	10 0 0	2 10 0		
			738 3 0	229 0 0	289 4 8½	

Rent and Valuation of Occupiers—*concluded.*

COUNTY OF WATERFORD. LISMORE UNION.

Electoral Division.	Name of Occupier.	Name of Landlord.	Estimated Extent. Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
Ballysaggartmore—*continued.*	John Noonan	Arthur Keily, Esq.	16 0 0	5 0 0	5 0 0	
	James Bennett					
	Edmund Bryan	Do.	18 0 0	5 0 0	5 0 0	
	John Lyons					
	Thomas Keating	Do.	20 0 0	5 0 0	5 0 0	
	Maurice Casey					
	James Stack	Do.	14 0 0	4 10 0	5 0 0	
	John Sullivan					
	Cornelius Griffin	Do.	14 2 0	4 10 0	0 1 0	
	William Moore	Do.	41 0 0	5 0 0	0 1 0	Returned for 39 1 37
	Garret Moore	Do.	39 0 0	10 0 0	0 1 0	Do. 37 1 36
	John Callahan	Do.	63 0 0	8 10 0	0 1 0	Do. 59 1 5
	John Roche	Do.	34 0 0	6 0 0	0 1 0	
	Denis Brennan	Do.	40 0 0	7 10 0	0 1 0	
	John O'Donnell	Do.	35 0 0	5 10 0	0 1 0	Do. 34 0 12
	Pierce Moore	Do.	41 0 0	5 0 0	0 1 0	
	John Cunningham	Do.	39 2 0	7 10 0	0 1 0	Do. 38 0 10
	John O'Donnel	Do.	34 0 0	9 10 0	0 1 0	
	Edmond O'Donnel	Do.	17 2 0	4 0 0	0 1 0	
	William Keeffe	Do.	44 0 0	11 0 0	15 2 10	Do. 43 1 3
			510 2 0	103 10 0	35 13 10	
	KILLAHALLY.*					
Lismore.	John Meade	Duke of Devonshire	113 0 0	74 0 0	63 4 10	Leases made in 1825.
	John Daniel	Do.	116 2 14	85 0 0	77 5 3	
	James Wilkinson	Do.	15 0 13	8 10 0	4 0 4	
			244 2 27	167 10 0	144 10 5	
	KNOCKNAMUCK.*					
Castle Richard.	John Begley	Do.	69 0 38	43 0 0	36 0 0	This denomination of land, which came out of lease about three years ago, was let by the middleman 30 per cent. over the rent here stated.
	John Conway	Do.	97 0 36	72 0 0	65 0 0	
	Margaret Conway	Do.	40 2 11	31 10 0	30 0 0	
	Edward Croker	Do.	38 0 0	34 10 0	30 0 0	
	Edward Hurley	Do.	6 2 16	4 0 0	3 10 0	
	Michael Hurley	Do.	11 3 31	5 0 0	6 0 0	
		Do.	8 1 0	4 10 0	4 0 0	
	James Landers	Do.	57 3 9	43 10 0	44 0 0	
	Patrick Russell	Do.	31 0 37	14 10 0	16 0 0	
			360 3 18	252 10 0	234 10 0	

* These are the townlands alluded to in the Local Report, page 243. The valuation of two of the farms differs slightly from the return by Mr. Waters, which appears below, owing possibly to a change upon revision.

COMPARISON of POOR LAW VALUATION of the Townlands of KILLAHALLY and CURRAHEEN, with the Valuation made by three competent persons.

COUNTY WATERFORD. LISMORE UNION.

	Name of Occupier.	Name of Landlord.	Estimated Extent, Statute Measure. A. R. P.	Net Annual Value, as in Rate Book. £. s. d.	Amount of Valuation by three competent Persons in 1840. £. s. d.	Observations.
Killahally	Ellen O'Donnell		116 0 0	79 0 0	79 0 0	These are the two farms mentioned by Mr. Waters in his evidence.
	John Meade	Duke of Devonshire.	113 0 0	68 0 0	72 9 0	
	James Wilkinson		15 0 0	8 10 0	7 10 0	
Curraheen	Mary Farrell		70 0 0	53 0 0	49 10 0	
	William Doran		21 0 0	13 0 0	10 0 0	
	James Leahy	Mr. Bogge	23 0 0	14 0 0	13 6 0	
	Denis Griffin	Under the Duke of Devonshire.	31 0 0	19 0 0	12 8 0	
	Patrick Lee		242 2 0	164 10 0	190 0 0	Proper quantity 269 acres.
	Catherine Dennehy		24 0 0	15 10 0	13 10 0	
	Mary Lee		41 0 0	26 0 0	22 18 6	
	Thos. Shannahan		16 0 0	9 0 0	7 8 6	
	Darby Griffin		29 0 0	16 10 0	12 8 0	
	John Roche		8 2 0	5 0 0	4 0 0	
	James Linneen		15 2 0	6 10 0	5 18 0	
	Patrick Linneen		8 0 0	4 10 0	4 0 0	
	Stephen Lee		22 0 0	12 0 0	10 0 0	
	Thomas Lee		50 0 0	31 0 0	33 0 0	
				545 0 0	547 6 0	

Rent and Valuation of £10 County Electors, on the Estates of the Duke of Devonshire*.

County of Waterford. LISMORE UNION.

Electoral Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A.	R.	P.	Net Annual Value as in Rate Book. £.	s.	d.	Rent. £.	s.	d.	Observations.
Lismore, Ballysaggartmore, Castle Richard, and Tallow.	John Arnold	Oct. 22, 1839	House	Barrack-street, Tallow.	..			30	0	0	5	10	9	*Note.—This list was received subsequent to the compilation of the Local Report, and is not included in the tables annexed thereto. For the classifications and summaries appended to the Third General Report it has been used.*
	Matthew Blackburne	,,	House and land	Tallow-bridge	10	0	0	26	0	0	7	16	11	
	Richard Fowles	,,	House	Bog-lane, Tallow	..			6	0	0	1	2	2	
	Richard Fitzgerald	,,	Do.	Tallow-bridge st.	..			30	0	0	2	15	4	
	Thomas Glennon	,,	Do.	Barrack-street, Tallow.	..			18	0	0	4	12	4	
	Michael Hayden	,,	Do.	West-st., Tallow	..			8	0	0	4	12	4	
	Henry Hancock	,,	Do.	Tallow-bridge-st.	..			20	0	0	2	15	4	
	Rev. John Jackson	,,	Do.	West-st., Tallow	..			26	0	0	25	0	0	
	Nicholas Parker	,,	Do.	Bog-lane, Tallow	..			6	0	0	1	7	8	
	Richard Nugent	,,	Do.	Tallow-bridge	..			20	0	0	2	7	1	
	William Smyth	,,	(Unoccupied)	Tallow-bridge-st.	..			..			20	6	2	
	Roger Hudson	,,	House and land	Kilmore, or Arnaradeen.	130	0	0	137	0	0	170	0	0	
	Edward Croker	,,	Do.	Lisfinny	111	0	0	183	0	0	147	10	9	Lease made in 1826.
	James Wynne	,,	Do.	Coolygoody	40	0	0	22	10	0	9	0	10½	Lease made in 1820.
				Town of Lismore.										
	Maurice Walsh	,,	House	Chapel-lane	..			8	0	0	2	2	0	
	William Walsh	,,	Do.	Main-street	..			6	0	0	2	6	6	
	Simon Moynehan	,,	House and land	Ballyin	35	2	0	15	10	0	9	7	8	Lease made in 1819.
	William O'Daniell	,,	Do.	Ballynoe	88	3	0	60	0	0	46	19	1	Lease made in 1819.
	Patrick O'Daniell	,,	Do.											
	Patrick Fitzgerald	,,	Do.	Cooldelane	52	1	0	22	0	0	10	10	5	Lease made in 1820.
	Andrew Crotty	,,	Do.	Cooldrishogue	61	0	0	38	0	0	8	16	6	Has a lease for only 2 acres, and holds another lot not included in this rent. Lease made in 1820.
	Patrick Donovan	,,	Do.	Do	47	1	0	22	0	0	10	17	4½	Lease made in 1820.
	John Power	,,	Do.	Glenshask	36	2	0	17	10	0	11	2	2	Lease made in 1819.
	James O'Donnell	,,	Do.	Monamon, or Ballygalane.	41	0	0	17	0	0	8	3	5	Lease made in 1829.
	William Ryan	,,	Do.	Do.	34	2	0	11	10	0	3	10	10	Lease made in 1829.
	Edmond Ryan	,,	Do.	Do.	32	0	0	12	0	0	3	14	10	Lease made in 1829.
	William Ahern	Oct. 22, 1839	House and land	Bishopstown	36	0	0	22	10	0	17	19	6	Lease made in 1825.
	Richard Farrell	,,	Do.	Do.	53	3	0	49	0	0	52	18	4	Lease made in 1840.
	John Hickey	,,	Do.	Do.	41	2	0	26	0	0	22	14	2	Lease made in 1820.
	Richard Hegarty	,,	Do.	Do.	23	0	0	16	0	0	14	1	7	Lease made in 1820.
	James Quinlan	,,	Do.	Do.	62	0	0	38	0	0	14	7	3	This rent is for 29 acres only, which he holds under a lease made in 1820. The valuation includes a lot which he holds under a different title.
	Edmond Barry	,,	Do.	Monatrim	32	0	0	20	0	0	25	19	0	Lease made in 1825.
	Stephen Hogan	,,	Land	Ballymartin	24	2	0	17	10	0	17	3	6	Lease made in 1820.
	John Roche	,,	Do.	Do.	52	3	0	36	0	0	21	1	10	Lease made in 1825.
	Thomas Murray	,,	House and land	Garrycloyne	81	0	0	83	10	0	29	15	9	Has a lease for only 3[illegible] acres, and holds another lot which is not included in this rent, but which is included in the valuation. Lease made in 1820.
	David Keniry	,,	Do.	Do.	118	2	0	121	0	0	124	7	10	Has a lease for only 11[illegible] acres, and holds another lot not included in this rent, which is included in the valuation. Lease made in 1824.
	John Smyth	,,	Do.	Curroreigh	101	0	0	68	0	0	66	2	1	Lease made in 1827.
	Nicholas Carew	,,	Do.	Ballysaggartbeg	30	0	0	34	10	0	58	11	0	This rent includes that of James Carey, the farm being held conjointly and equally. Lease made in 1820.
	Patrick Coleman	,,	Do.	Do.	112	0	0	115	0	0	68	11	9	Has a lease for only 8[illegible] acres, and holds another lot not included in this rent, which is included in the valuation. Lease made in 1820.
	Edmond Farrell	,,	Do.	Upper Bridane	67	3	0	38	0	0	19	11	3	Lease made in 1820.
	John Meade	,,	Do.	Killahally	113	0	0	74	0	0	63	4	10	Lease made in 1825.
				Lismore Town.										
	Alexander Anderson	,,	House	Chapel-lane	..			14	0	0	2	6	2	
	John Cuffe	,,	Do.	Main-street	..			11	0	0	2	15	6	
	James Dwyer	,,	Do.	Do.	..			16	0	0	4	3	1	
	David Dunn	,,	Do.	Do.	..			18	0	0	4	6	9	
	Charles Finn	,,	Do.	Do.	..			22	0	0	3	9	3	
	Michael Geary	,,	Do.	Do.	..			15	0	0	3	12	0	
	Patrick Hallahan	,,	Do.	Chapel-lane	..			8	0	0	2	1	6	
	Andrew Hickey	,,	Do.	Main-street	..			15	0	0	3	10	0	
	Patrick Heffernan	,,	Do.	Do.	..			20	0	0	2	17	8	
	John Parker	,,	Do.	Do.	..			10	0	0	2	8	6	
	Richard Parks	,,	Do.	Do.	..			20	0	0	4	3	0	
	Michael Power	,,	Do.	Do.	..			22	0	0	2	10	9	
	Michael Power	,,	Do.	South Mall	..			8	0	0	1	14	7	
	James Power	,,	Do.	Main-street	..			7	0	0	1	10	6	
	James Power	,,	Do.	Do.	..			8	0	0	5	13	0	
	Michael Reardon	,,	House and yard	West-street	..			9	0	0	4	3	0	

* Furnished by his Lordship's agent, Colonel Curry.

DROGHEDA UNION.

APPENDIX.

Drogheda.

Extracts from Minute Book of Board of Guardians.

Extracts from Minute-book.

August 26, 1839.

At a meeting of the Board of Guardians, Sir Patrick Bellew in the chair. Present 7 ex-officio, 22 elected guardians.

Valuation Committee

Resolved,—That the following gentlemen be appointed a Committee of Valuation:— T. Mathews, P. Langan, T. Bermigan, W. Coyle, T. Markey, T. Donough, H. Chester, R. Maguire, T. Ternan, W. Catines, and St. G. Smith.

December 12, 1839.

At a meeting of the Board of Guardians, B. J. Balfour, Esq., in the chair. Present, 4 ex-officio, 12 elected guardians.

New Valuation Committee comprising the whole Board.

Resolved,—That the resolution of the 26th August last, appointing a Committee of Valuation for the Union having been read and considered, it was proposed that the said resolution be amended, and that the entire Board of Guardians do compose the said Committee of Valuation, 5 to be a quorum, with a view to the attainment of more general information for the purposes of their inquiry in a matter of such importance to the interest of the rate-payers, and that St. George Smith, Esq., be appointed chairman of said committee.

January 9, 1840.

At a meeting of the Board of Guardians, B. J. Balfour, Esq., in the chair. Present, 3 ex-officio, 6 elected guardians.

The correspondence with Mr. Griffith relative to the state of progress of the valuation of the Union was read.

February 6, 1840.

At a meeting of the Board of Guardians, B. J. Balfour, Esq., in the chair. Present, 5 ex-officio, 21 elected guardians.

The subject of the valuation of the Union being considered, it was resolved that the Board should advertise for inviting tenders from valuators for the Union.

March 5, 1840.

At a meeting of the Board of Guardians, Sir P. Bellew in the chair. Present, 7 ex-officio, 20 elected guardians.

Appointment of valuators.

Messrs. Shiel and Gargan were appointed valuators to the Union, subject to their naming a fit person to value the house property.

March 23, 1840.

At a meeting of the Board of Guardians, B. J. Balfour, Esq., in the chair. Present, 4 ex-officio, 23 elected guardians.

The Poor Law Commissioners' communication, approving of Messrs. Shiel and Gargan as Valuators to the Union, was read, when the latter handed in the names of several whom they considered competent to act as assistants to them, and requested the Board to select any they pleased.

Assistant Valuators.

Resolved,—That Messrs. Conolly and Clark be appointed assistant valuators.

April 16, 1840.

At a meeting of the Board of Guardians, B. J. Balfour, Esq., in the chair. Present, 5 ex-officio, 14 elected guardians.

Resolved,—That the several sheets of the ordnance survey for this Union be furnished, and that the clerk lend them to the valuators according as they may require them.

May 14, 1840.

At a meeting of the Board of Guardians, St. George Smith, Esq., in the chair. Present, 2 ex-officio, 16 elected guardians.

Resolved,—That 30 copies of the Commissioners' circular of valuation be ordered for the use of this Board.

Resolved,—That the elected guardians of the several divisions of St. Mary, Duleek, and Ardcath, and the ex-officio guardians residing therein, be a Valuation Committee for their division, and to report their opinion thereon to such meeting of the Board, and that H. B. Coddington, Esq., be the chairman of said committee.

Valuation Committees.

Resolved,—That the elected guardians for the divisions of Stamullen and Julianstown, and the ex-officio guardians residing therein, be a Valuation Committee for these divisions, and that they report thereon to each meeting of the Board; and that Thomas Brodigan, Esq., be the chairman thereof.

June 11, 1840.

At a meeting of the Board of Guardians, Sir P. Bellew, Bart., chairman.

Resolved,—That the clerk be authorized to order books, paper, &c., for the valuators.

Resolved,—That the elected guardians of the several divisions of Monasterboice, Moyleary, and Mellifont, and the ex-officio guardians residing or having property therein, be a Valuation Committee for these divisions, and to report their opinions thereon to each meeting of the Board, and that B. J. Balfour, Esq., be the chairman thereof.

APPENDIX.

Drogheda.

Extracts from Minute Book.

Resolved,—That the elected guardians of the several divisions of St. Mary, &c. &c., residing or having property therein, and the ex-officio guardians, be a Valuation Committee for the examination of the progress made by the valuators in said electoral divisions, and that they be required to report them to each meeting of this Board, and that Thomas Donogh, Esq., be the chairman thereof.

Resolved,—That the clerk be authorized to furnish Mr. M'Cann with a copy of the resolution passed this day, approving of the conduct of D. Phelan, Esq.

July 9, 1840.

At a meeting of the Board of Guardians, T. Donogh, Esq., chairman. Present, 4 ex-officio, 7 elected guardians.

Revision of valuation.

The valuators being called into the meeting, arrangements were made for them to meet the guardians of the several divisions on the days enumerated below, for the purpose of revising the valuations of these divisions, viz., Termonfechon, Clogher, and Dysart, and Tullyallen, Mullary, and Monasterboice.

August 6, 1840.

Reports of Valuation Committees.

Mr. Brodigan's report of the meeting of the guardians and inhabitants of the divisions of Julianstown and Stamullen, for the purpose of revising the valuations of these divisions, was read, recommending various alterations.

H. B. Coddington's, Esq., report of the meeting of guardians and inhabitants of the divisions of St. Mary, Duleek, and Ardcath, for the purpose of revising the valuations of these divisions was read, recommending various alterations.

T. Donogh, Esq., verbally reported that at a meeting of the guardians and inhabitants of the east and west wards of St. Peter's, Drogheda, for the purpose of revising the valuation of these divisions, very few alterations were made in said valuation, and that they gave general satisfaction.

H. Chester's, Esq., report of the meeting of guardians and inhabitants of the divisions of Termonfechon, Clogher, and Dysart, for the purpose of revising the valuation in these divisions, was read, recommending various alterations.

B. J. Balfour, Esq., verbally reported that at a meeting of the guardians and a few of the inhabitants of the divisions of Tullyallen, Mullary, Mellifont, Monasterboice, &c., for the purpose of revising the valuation of those divisions, a considerable number of alterations were made therein; that such alterations were chiefly additions to the valuations made by Messrs. Shiel and Gargan; that his property was overcharged as to the quantity of ground he occupies, to the amount of about 50 acres, and that several other persons complained of being overcharged in the same way.

September 3, 1840.

At a meeting of the Board of Guardians, H. Chester, Esq., in the chair. Present, 4 ex-officio, 5 elected guardians.

Attendance of Poor Law Commissioner required.

Resolved,—That the Assistant Poor Law Commissioner be requested to attend the next meeting of the Board, for the purpose of explaining some difficulties which have arisen with regard to the valuation of the Union.

October 1, 1840.

At a meeting of the Board of Guardians, B. J. Balfour, Esq., in the chair. Present, 4 ex-officio, 12 elected guardians.

Additional payment to Valuators.

Resolved,—That 20*l.* be allowed to the valuators, in addition to their contract, for the purpose of completing the calculations and filling up the columns required in the valuation of the Union, to the satistaction of the guardians and Poor Law Commissioners.

November 26, 1840.

At a meeting of the Board of Guardians, B. J. Balfour, Esq., in the chair. Present, 4 ex-officio, 6 elected guardians.

The valuators having this day signed and executed the contracts for making the valuation, and with their sureties, Messrs. J. O'Brien and Thomas Gargan, entered into the necessary bonds and securities for the execution of the same.

Resolved,—That the said contract and bonds be signed by the chairman on behalf of the Board of Guardians, and that the clerk be directed to affix the seal of the Union thereto.

The contract and bonds to be deposited with the clerk for safe custody.

Resolved,—That the sum of 250*l.* be paid to Messrs. Shiel and Gargan, on account of their contract with the Board of Guardians for the valuation of the Union.

Resolved,—That the clerk be instructed to issue on Saturday next the notice directed by the Poor Law Commissioners (form F.), that a rate is intended to be made on the new valuation of the Union, and that the valuation will be shown by the clerk of the Union from the 30th November to the 24th December, inclusive, at the Tholsel.

December 24, 1840.

At a meeting of the Board of Guardians, B. J. Balfour, Esq., in the chair. Present, 4 ex-officio, 18 elected guardians.

The clerk laid before the meeting a large number of written notices of objections to the valuation, when after some discussion as to the best mode of disposing of these objections,

Objections to valuation.

Resolved,—That the objections to the valuation delivered in by the clerk be entertained and examined.

Amendment proposed,—That from the multiplicity of objections to the valuation entered with our secretary by the rate-payers, it appears to us to be expedient to postpone their consideration to the next meeting.

When a division took place and the amendment was lost by a large majority.

The original motion being then put, was carried unanimously.

The objectors to the valuation being in attendance were then called in to the meeting, and the several cases called on.

Hearing of objections.

Resolved,—That the valuation as now revised by the Board of Guardians, this day, be confirmed; that a rate of 4*d.* in the pound, for the relief of the poor, be now declared on the rateable property situate in the Drogheda Union.

Resolved,—That the valuation being now confirmed, and a rate declared, that the clerk be directed to publish, in the two Drogheda papers, that the valuation, as confirmed this day, will be laid open for the inspection of the rate-payers, at the Tholsel, for the next succeeding eight days.

February 18, 1840.

At a meeting of the Board of Guardians, B. J. Balfour, Esq., in the chair.

Present, 4 ex-officio and 6 elected guardians.

Resolved, on the motion of Patrick Matthews, Esq., and seconded by P. Langan, Esq., and carried unanimously,—That a rate of 5*d.* in the pound sterling be now made on all the rateable property in the Union, according to the valuation set forth in the valuation books, and copied into the rate books now produced.

Rate declared; 5*d.* in the pound.

January 21, 1841.

At a meeting of the Board of Guardians, B. J. Balfour, Esq., chairman.

Present 19 guardians.

It was proposed that the two undecided rate cases, adjourned from our last meeting, be now entertained; which being put from the chair, it was proposed and carried,—That there was no necessity for the motion, inasmuch as the Board of Guardians have already heard and decided all the objections to the valuation.

Evidence.

Evidence.

Mr. N. MARKEY, an elected guardian, *examined.*

Mr. Markey, Elected Guardian.

Was a member of the Valuation Committee which investigated the valuation of his own district. The valuation of several divisions came before the same committee.

Thinks the valuation a fair one, and something below what a solvent tenant would give—about 4*s.* an acre. But the valuation is made on a scale at which a fair landlord would set his land. In no case is the valuation up to the rack-rent. In some instances the rate is higher than the rent paid. In such cases the land is held under old leases. The term rack-rent, in his opinion, applies to any rent beyond what a solvent tenant could pay.

Valuation is a fair one. Is lower than the rent which a solvent tenant would give

A rent which a tenant living miserably could pay from the produce of his farm is a rack-rent.

Rack-rent.

Thinks a fair rent should enable a tenant to live comfortably. Never considered what portion of the produce of a farm would be a fair rent. He is a farmer, and forms his opinion of the value of land by considering what sort of grazing land it is, or what quality of arable. The land in the southern parts of the Union is principally grazing land, one-half at least. This is the best description of land, and generally sets for 2*l.* 2*s.* per acre. Thinks 50*s.* per Irish acre is the highest rent paid for land in the rural districts of this Union.

Fair rent.

Grazing land.

There is a direct communication between Drogheda and England; this adds to the value of land in the neighbourhood.

In the northern parts of the Union the land is of an inferior description, it is principally under tillage. The farms there are smaller than in other parts of the Union. Small holdings set higher than large farms; when a fruit garden is attached to them, they are rated much higher than large farms—in some instances so high as 5*l.* per acre; this takes place only in instances where all the ground held by an individual is garden ground. Land in the neighbourhood of Drogheda is rated much higher than ground of the same quality at a greater distance. Does not mean by this town-fields, but such as are used by farmers. When any portion of the Union was valued, the valuation was submitted to a committee, consisting of the guardians elected for the districts valued, and ex-officio guardians having property in them.

Small holdings.

Fruit gardens.

Land near Drogheda.

The valuation was read by the valuator from the field books. Members of the committee often suggested alterations; these suggestions were generally made for the purpose of lowering the valuation of particular farms. The committee then considered the propriety of making the alteration suggested; and, if they considered it reasonable, they altered the valuation. The valuators had no power to retain the valuation as made by them.

The valuators gave their reasons to support their valuation: if the majority of the committee thought them satisfactory, the valuation was retained, if not it was put to the vote, and decided by the majority, and the land was valued according to the judgment of the committee.

Valuation Committee decided by majority of votes.

The valuator was a person employed to afford them information, but the committee did not consider themselves bound by the value he set on lands. Thinks a committee would be a useless body if controlled by the judgment of the valuator.

Valuation Committee did not consider itself bound by opinion of valuators.

If the valuator valued black acre at 30*s.* per acre and white acre at 35*s.* per acre, one of the committee would say, if he thought the land of equal value, that both should be valued at 30*s.* or 35*s.*; the committee chose which they would select by considering what each was worth; did not take the rent into consideration; they are generally too high. Rent is no criterion even of the relative value of land, as even in recent settings one farm is set at a higher rent than another of equal value. If he got a lease of land he would give more for it than if he took it from year to year.

Rents not regarded, being generally too high.

APPENDIX.

Drogheda.

Evidence.

If he got a lease he could make any improvements he thought useful. Has no recollection that it was discussed by the committee, whether the value should be considered as if the farm was leased or let from year to year.

Extent of farms. Small holdings.

The greater portion of the Union consists of farms between 60 and 300 acres; there are, however, many small farms, varying from two to twenty acres. If there was a house upon the farm, the value of the house increased the value of the land proportionably.

Competition for land.

A great portion of the lands in this Union are leased at short terms. There is an enormous competition for land; a ruinous rent is often paid.

Griffith's valuation.

The consideration of this excessive competition did not weigh with the committee when valuing land. Griffith's valuation is lower than the valuation under the Poor Law.

Poor Law valuation preferred to Griffith's.

Griffith's valuation of prime land is very low; but his valuation of bad land is up to the fair reasonable rent. In some cases Griffith's valuation has been reduced on appeals. The Poor Law valuation is considered much better. There are only three appeals from the valuation.

Proportion of valuation to letting value.

Some lands in the Union, valued at 35*s.* under the Poor Law, would, if in the market, bring 50*s.* per acre.

Landlords and tenants equally desirous to lower the valuation.

The landlords seemed as anxious to lower the valuation as the tenants; they seemed to be of opinion that they would be benefitted by a low valuation.

The county cess is paid according to Mr. Griffith's valuation; it generally amounts to 1*s.* 3*d.* half yearly per acre.

Mr. Clarke, Town Valuator.

Mr. CLARKE, valuator of the town of Drogheda, *examined.*

Previous experience.

Contracted to value the houses in the town and suburbs for 45*l.* Valued houses before for parish purposes. He is well acquainted with the expenses of building; he is employed by Mr. Leland, a merchant, who is in the habit of building houses for the purpose of setting them. He sometimes works, and at other times is employed by Mr. Leland to superintend the building of his houses. From these occupations he has considerable experience in the value of houses in the town of Drogheda.

He visited every house, and procured the applotments made for parish purposes, for the purpose of informing himself of the letting value of houses. In the town, houses of the same description set at very different rents, according to the locality; but he did not adopt the value set upon the houses in the parish valuation; his valuation of houses in good repair was generally about a sixth lower.

Poor Law valuation lower than parish valuation.

In houses that were in a bad state it was generally a fifth lower.

Thatched houses he valued from a third to a fourth lower than the letting value. The parish valuation generally corresponded with the letting value.

Principle of valuation.

The principle he went on was to value a sixth below the letting value. And when he considered the premises would require a large outlay to keep the tenement in the repair it was when valued by him, he reduced the valuation below this sixth, in proportion as he thought the premises would require unusual repair.

When valuing for parish purposes, he valued at a moderate letting value, not at a rack-rent. And the reason he adopted a different scale in valuing for the Poor Law was, that his instructions were different. He knows of no appeal against his valuation; the townspeople, however, are complaining that he adopted a higher scale of valuation than the valuator of the houses in the rural districts.

Why necessary to refer to rents.

The expense of outlay would be a bad criterion of value, as the same sum of money expended on a building in one street would produce twice the return that it would in another; for these reasons he was obliged to refer to rents paid.

A valuation of town property on any other principle could not be fair. He either ascertained the actual rent paid for each house, or knows what it would be. He calls that rent a rack-rent which is above the value. The rent next above the value is a rack-rent. Considering the trade of this town, the houses generally are set at a rack-rent; still the occupiers pay their rent. When making his valuation he took the rent paid by a solvent tenant into account, even although he considered it a rack-rent. However, if two houses were of equal value, and set at different rents, he then would place on them—taking the locality into consideration—what he considered would be a fair rent; and by that rent he estimates the value as made in his valuation. He thinks that town property is generally set higher to yearly tenants than on leases; however he made no allowance for the chances of houses being untenanted.

He was not guided by Mr. Griffith's valuation; in fact, that valuation could be no guide, as it only deducted a third from the parish valuation. The tenants generally show their receipts for the rent.

Mr. Sheil, Valuator.

Mr. SHEIL, valuator of the Union, *examined.*

Remuneration to Valuators.

He and Mr. Gargan were appointed valuators of this Union. 300*l.* was given them for perfecting the valuation.

Extent of Union.

The Union contains, according to the Ordnance survey, 110,000 acres. There is very little waste.

Quality of soil.

The greater portion of the Union is prime land.

Qualification of Valuators.

Mr. Sheil was in the habit of valuing growing crops for tithe; never before was employed to value land. This was the first occasion Mr. Gargan was employed as a valuator. The capabilities of both, as valuators, were well known to the Board.

Instruction to Valuators.

The Board of Guardians gave them no directions as to the manner they should value land, whether at a rack-rent, a reasonable rent, or low rent.

The only instruction they received was a printed document from the Commissioners, which directed them to value land at a fair reasonable value; what a good and solvent tenant would be willing to pay, and at a rate which a good indulgent landlord would set his ground to an improving tenant. This is the scale at which he valued the lands of the Union.

Ordnance survey.

Was furnished with the Ordnance survey. This served as a check to the returns under the tithe applotments.

Tithe applotments.

Mr. Griffith's valuation was not perfected when they made their valuation. The valuators have since seen Mr. Griffith's valuation of the upper barony of Duleek.

Griffith's valuation compared.

His and their valuation of good lands agree pretty nearly; in inferior lands they differ greatly. Where a bad sub-soil lies under a rich surface, Mr. Griffith's valuation is low, compared with theirs; for instance, lands of this description, valued, according to Mr. Griffith's valuation, at 14*s*., is valued generally by them at 1*l*. Without knowing what Griffith's valuation was, they find that in many instances, where both valuations related to good lands, they exactly correspond.

Mode of proceeding with valuation.

The valuators went together, on every tenement in the Union. Generally ascertained the rents paid by the occupying tenants; but, in placing a value on the lands, he was not guided by it. They referred to the rents for the purpose of ascertaining how lands were enhanced by the locality.

In St. Mary's, the principal proprietors are Mr. Taylor—his lands are generally leased. Some of his lands are rated by them at 1*l*. 18*s*. Barlow, his tenant, pays for this land 2*l*. 18*s*.; out of this the landlord pays about 4*s*. tithe—Mr. and Mrs. Cottingham's lands, they think, are set about 4*s*. above what they are rated at. The value of a farm-house makes a difference in the rating, but not at all in letting—Mr. Barlow and Mr. Smith: their ground is set on leases for 21 years. Cannot say what rent it is set at; tenants give evasive answers. In valuing lands, he considered them as if leased for 21 years. Had no communication with the guardians, on the principle they should adopt.

Test of value.

The Assistant Commissioner told them that, in valuing the Union, they should place a fair and reasonable value; what a good and solvent tenant could pay.

Extent of farms.

The land in this Union is chiefly held by good and solvent tenants. They hold generally from 60 to 200 or 300 acres; the small holdings vary from 2 to 10 acres; they pay a higher rent than large farms. The value placed on those tenements by the valuators was according to the real value, and not according to the mode in which they were let.

Paid no regard to registering of voters.

Never took into consideration that a man registered a vote out of the premises rated. Is acquainted with many registered 10*l*. freeholders; knows the rent paid by some of them. A great many 10*l*. freeholders register out of small portions of land. In Gormanstown, many persons cultivate fruit gardens; and they are valuable. Fruit gardens are generally valued at 5*l*. per acre. Formed their judgment of the value of land from their experience as farmers; entered into no calculation. Most of the small farmers make money by jobbing, not by the produce of the land. Does not recollect rating any 10*l*. freeholder at a less rent than that paid by him.

Mode of revision.

The Board of Guardians divided the Union into five districts, for the purpose of revising the valuation. Notice was given when meetings would be held; and a place was appointed within each district, where the valuation was read in the presence of the landlords and rate-payers. A committee of the Board attended. Any rate-payer might make an objection, and in several instances did so. The justness of the objection was considered by the committee, and altered according to what the committee and the valuators thought fair. No difference ever took place between the valuators and the committee; sometimes one gave in, sometimes the other.

The committee never put a question of value to the vote; the objections were few and trifling. When the valuators had concluded the valuation, about forty objections were made, and only three alterations.

Cannot give any account of the rents paid by the 10*l*. freeholders. Never looked to the Act of Parliament for information concerning the principle on which he (Mr. Sheil) should value. Derived all his information from the extracts of the Act furnished by the Commissioners, which directed him to investigate the reasonable rents in the neighbourhood of the property valued, and also contained a list of the rateable property.

There was an example given in the instructions; viz., a farm paying 200*l*. a-year, which was valued at 160*l*.; in such a case the landlord would pay 5*l*., the tenant 3*l*., for the purpose of equalising the rate between landlord and tenant. They took the fair reasonable value, that the landlord could not have cause to complain. Mr. Gargan, however, did not derive his information from any other source than his own knowledge and experience of the letting of lands.

The general valuation of the Union lay open for public inspection for 21 days, and 8 days additional.

The landlords seldom interfered

The landlords seldom interfered in the valuation. Including waste and all, gentlemen's demesnes were valued at from 2*l*. 2*s*. down to 1*l*. 4*s*. per acre. Calls "waste" what is occupied by trees, pleasure grounds, and ditches; in fact, what does not make money. They were to look to the value of property, what it would produce. Took Mr. Griffith's valuation as the standard for valuing gentlemen's houses. This is not included in the value placed upon the land in the demesne. They valued the houses occupied by farmers at a certain sum; they then valued the land independently of the houses, added both together, and divided the same by the number of acres; the quotient was the acreable rate.

APPENDIX.

Drogheda.

Mr. Whitworth, Clerk of Union.

Meetings of Committee.

Meetings of rate-payers.

Test of value not discussed by the Board.

Instructions given by the Assistant Commissioner to Valuators.

Clerk's experience as Valuator.

Tithe applotments incorrect.

Griffith's valuation.

Gentlemen's seats.

Rent of town-parks.

The clerk's valuation of town-parks.

Valued at the letting value.

Rural districts.

Houses in the town valued 20 per cent. below the letting value.

Town valuation 20 per cent. under value.

No reference made to Registry.

General tendency to a low valuation.

P. Ternan, Esq., J.P.

Town valuation satisfactory.

Mr. WHITWORTH, clerk of the Union, *examined.*

His appointment took place in March, 1839. He was present at all the meetings of the Committee; at those meetings the value placed on every tenement was read by the chairman from the field-books. Members of the Committee made remarks when they thought it necessary. The valuation made by the valuators was generally satisfactory.

Previous to the meetings of the Committee the valuation was discussed very fully at public meetings, consisting of the rate-payers, the valuators, and the Guardians of the district valued.

The principle the valuators should adopt in ascertaining the value — whether the reasonable letting or otherwise—was hardly, if at all, discussed by the Board. Their whole anxiety seemed to be that a fair relative valuation should be maintained.

He was present when the Assistant Commissioner, from time to time, instructed the valuators on the principle they should adopt in valuing the Union.

On those occasions the Assistant Commissioner referred to the Act of Parliament, and pointed out errors which the valuators had committed, Does not exactly remember the nature of them, but they were errors in principle. To the best of his recollection, the Assistant Commissioner told the valuator he was valuing too low. It is impossible to make valuators come up to the mark at which property would let to a solvent tenant.

Has frequently valued lands for parish purposes; such valuations of the parishes about Drogheda have been frequently made.

The valuations made by the Tithe Commissioners are not considered accurate; but as they effected a great improvement on the old system they were not objected to.

In making the present valuation for the Poor Law, the tithe valuations were never referred to. Mr. Griffith's valuation was frequently noticed; it is considered a fair one, but rather low. It is generally lower than the Poor Law valuation of houses. The value, however, placed on house property in the country is much higher in Mr. Griffith's valuation than under the Poor Law.

As gentlemen's seats are rarely in the market, an opportunity seldom occurs of estimating their value by the rent which would be paid for them.

In the neighbourhood of this town, town-parks let at from 4*l.* to 6*l.* per Irish acre. This ground is rated about 4*l.* per Irish acre.

There are only three appeals from the valuation: in all the appellants complain that others are rated lower than they are.

Has valued the town-parks for parochial purposes. He does not, however, consider that his valuation was perfect. He endeavoured to make a valuation at the rent the property would bring in the market. The occupiers gave him every opposition. If he adopted a low scale of valuation there would not have been any opposition. Thinks that it would be very difficult to value land at the market price—he means at a value that a solvent tenant would pay. This is his opinion, founded on his experience as a valuator.

He is not very well acquainted with the value of land in the rural districts of the Union. But from all he has heard and seen, he thinks he would have a good bargain if he rented the lands of the Union at a rent exceeding the valuation by 20 per cent. He had many opportunities of forming an opinion in this way. He has been engaged for many years in investigating the value of property in the county of the town. It contains between 5000 and 6000 acres.

He is acquainted with the letting value of houses in the town of Drogheda. He thinks the valuation of them is 20 per cent. lower than the letting value. He has compared the valuation with the letting value in fifty instances, and in every instance he found this to to be the case. Houses of a middling description are valued higher than houses of the best or worst description. Inferior houses often require repair; the rent is often lost, and there is great trouble in collecting it. Houses of a middling description are more easily let than the best class of houses.

Thinks that, on the whole, the valuation of town property is 20 per cent. under the letting value, making every allowance for repairs, insurance, and uncertainty of letting. There is a strong disposition to have a low valuation.

The valuators have made the valuation without any reference to the registry of parliamentary voters or burgesses. They have often made the valuation of a tenement close to the amount; sometimes within a few pence; and thinks that, if they had had the registry in view, they would have added that sum for the purpose, especially as the occupier, in many such instances, certainly had the value, all the tenements having been undervalued to a much greater amount than that. Only knew of one instance in which a man claimed to have his rate raised in order that he might not lose his franchise. They all come and battle to have the amount lowered; but that is the only instance in which an occupier claimed to have his rate raised. The valuation has been made since the Corporation Bill passed. The people are fully aware that the franchise of burgesses under the Act depends on the valuation under the Poor Law.

P. TERNAN, Esq., J. P., *examined.*

The value set by the Poor Law valuators, on houses in the town of Drogheda, is below the rent. The valuator is conversant with the details of building, and the rents at which houses set. There are few villas about the town; that is, few persons doing business in the town have country residences. The valuation of the town has given general satisfaction.

RENT and VALUATION of £10 BOROUGH ELECTORS (registered 1832 to 1840) so far as ascertained.

BOROUGH OF DROGHEDA. DROGHEDA UNION.

Marked thus * registered in 1832, and not since re-registered.

Rent and Vluation of Borough Electors.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated as stated in rate Book.	Net Annual Value as in Rate Book.			Rent.			Observations.
			£.	s.	d.	£.	s.	d.	
Nugent, Thomas	April, 1840	House	20	0	0				
Costigan, Daniel	,,	,,	18	0	0	24	10	0	
White, Patrick	April, 1836	,,	18	0	0				
Falmer, Michael	June, 1839	,,	24	0	0	30	0	0	
Ennis, Thomas	June, 1839	,,	80	0	0	.	.		
Brady, Daniel	,,	,,	24	0	0				
M'Cabe, Patrick	,,	,,	8	0	0	12	0	0	
Dawn, Joseph	,,	,,	8	0	0	.	.		
Pentony, Lawrence	April 6, 1840	,,	8	0	0				
Wherty, Richard	April, 1836	,,	8	10	0				
Crosby, Patrick	,,	,,	17	0	0				
Berral, Francis	,,	,,	13	0	0				
M'Namara, Eugene	July, 1835	,,	8	10	0	.	.		Registered also, October, 1839.
Carton, John	Jan. 1839	,,	15	0	0				
Commons, William	June, 1838	,,	14	0	0				
Devin, Patrick	June, 1840	,,	17	0	0				
Smith, Thomas	June, 1835	,,	10	0	0				
White, Nicholas	June, 1832, & 1839	,,	36	0	0	.	.		
Courtney, Barthlemy	June, 1839	,,	26	0	0	21	0	0	
Carroll, Thomas	June, 1832, & 1839	,,	30	0	0	.	.		Registered also, January, 1840.
*Kirk, Patrick	June, 1832	,,	90	0	0				
Casey, Patrick	Oct. 1835	,,	18	0	0				
Duffy, B.	,,	,,	16	0	0				
Mucken, James	Oct. 1840	,,	40	0	0				
*Courtney, Patrick	Oct. 1832	,,	14	0	0	30	0	0	
Verdon, M. J.	Dec. 28, 1840	,,	22	0	0				
Hughes, James	Jan. 1840	,,	46	0	0				
M'Cann, James	Oct. 1839	,,	90	0	0				
Kepekoc, Andrew	June, 1839	,,	68	0	0				
Finigan, B.	April 1, 1835	,,	50	0	0				
Bowens, John	Jan. 4, 1836	,,	15	0	0				
Branagan, Thomas	Jan. 4, 1833	,,	17	0	0				
Courtney, Patrick	Jan. 3, 1840	,,	10	0	0				
Kalligan, Thomas	April 2, 1838	,,	40	0	0				
*Levins, James	Oct. 30, 1832	,,	50	0	0	50	0	0	
Cartcart, Robert	April 5, 1836	,,	42	0	0				
Drew, Stephen	Jan. 5, 1838	,,	31	0	0				
Macken, Michael	June 5, 1838	,,	18	0	0				
Biggs, Mathews	June 8, 1835	,,	15	0	0				
Curtis, James	Oct. 6, 1832, & 1840	,,	18	0	0	18	0	0	
*Dollard, Patrick	Nov. 4, 1832	,,	20	0	0	20	0	0	
Dogget, Christopher	July 13, 1835	,,	8	0	0				
*Holland, John	Nov. 1, 1832	,,	14	0	0	14	0	0	
Fitzpatrick, James	Dec. 1840	,,	14	0	0				
Kelly, Peter	Oct. 1839	,,	18	0	0				
Martin, John	April, 1836	,,	18	0	0				
Walsh, Thomas	Jan. 1840	,,	16	0	0				
Flinn, Peter	Oct. 1839	,,	18	0	0				
Flannagan, John	Jan. 1840	,,	12	0	0				
Magee, Michael	Jan. 1837	,,	10	0	0				
Kennedy, James	Jan. 1838	,,	14	0	0				
Everard, Nicholas	Jan. 1832, & 1840	,,	15	0	0	15	0	0	
Ward, Philip	Jan. 1837	,,	21	0	0				
Mapother, Thomas	,,	,,	21	0	0				
Byrne, Patrick	Oct. 1832, & 1840	,,	44	0	0	44	0	0	
Merry, Charles	Sept. 1834	,,	12	0	0				
Pentony, Simon	Jan. 1839	,,	30	0	0				
Philip, Joseph	Jan. 1835	,,	10	0	0				
Flood, James	Oct. 1830	,,	14	0	0				
*Clinton, William	Oct. 1832	,,	21	0	0				
M'Connell, P.	Dec. 1840	,,	28	0	0				
Henry, Philip	Jan. 1840	,,	18	0	0				
Jordau, Christopher	,,	,,	48	0	0				
Jordan, Charles	,,	,,	20	0	0				
Kelly, Peter	Oct. 1839	,,	16	0	0				
Kienan, Peter	,,	,,	16	17	6				
Lee, George	June, 1839	,,	12	0	0				
Levins, James	,,	,,	20	0	0				
Levins, M.	,,	,,	50	0	0				
Lacy, George	,,	,,	32	0	0				
Leonard, William	Oct. 1839	,,	27	0	0				
Leonard, Nicholas	,,	,,	67	0	0				
Long, Patrick	,,	,,	10	0	0				
M'Alinda, James	June, 1839	,,	7	0	0				
M'Govern, Thomas	,,	,,	10	0	0				
Mathews, Thomas	Oct, 1839	,,	32	0	0				
M'Cann, John	,,	,,	60	0	0				
M'Carthy, Hugh	April, 1840	,,	26	0	0				
Murphy, James	Jan. 1840,	,,	17	0	0				
Malone, B.	,,	,,	7	17	6				Leaseholder.
Migan, M.	,,	,,	11	0	0				
O'Brien, Thomas	,,	,,	8	0	0				
M'Cann, James	Oct. 19, 1840	,,	100	0	0				
Prendergast, Joseph	,,	,,	8	0	0				
Bowen, Richard	,,	,,	40	0	0				
Russell, James	,,	,,	20	0	0				
Ternan, Patrick	,,	,,	44	0	0				
Barron, John	Oct. 1838	,,	28	0	0				
Cooney, Richard	Oct. 1838	,,	10	0	0				

APPENDIX.

Drogheda.

Rent and Valuation of Borough Electors.

Rent and Valuation of £10 Borough Electors—*continued.*

BOROUGH OF DROGHEDA. DROGHEDA UNION.

Marked thus * registered in 1832, and not since re-registered.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
Callen, Michael	April, 1838	House	40 0 0		
Dollard, Patrick	June, 1838	,,	20 0 0		
Fairlough, Latham	April, 1838	,,	22 0 0		
Conolly, Thomas	June, 1839	House and yard	16 0 0	16 0 0	
Callaghan, Patrick	,,	,,	12 0 0		
Carny, M.	,,	,,	15 0 0		
Collins, B.	Oct. 1839	,,	18 0 0		
Callaghan, John	,,	Part of house and yard.	8 0 0		
Curry, Mathews	,,	,,	20 0 0		
Croly, Thomas	,,	,,	12 0 0		
Carter, Patrick	Jan. 1840	,,	9 10 0		
Finigan, John	,,	,,	8 0 0		
Lynch, John	Oct. 1839	,,	9 10 0		
Martin, Thomas	June, 1839	,,	7 0 0		
Walsh, Thomas	Jan. 1840	,,	14 0 0		
White, Nicholas	Jan. 1839	,,	34 0 0		
Woods, Nicholas	Jan. 1840	,,	22 7 9		
Byrne, Patrick	Jan. 3, 1840	House	42 0 0		
Elliott, J. H.	Jan. 3, 1835	,,	35 0 0		
Jordan, Christopher	Jan. 1840	,,	48 0 0		
Drew, John	Oct. 1836	,,	30 0 0		
Conolly, Patrick	Oct. 1838	Duke Street	10 0 0		
Verso, Joseph	June, 1839	House	15 0 0		
Flinn, Richard	Jan. 1840	,,	16 0 0		
Campbell, Nicholas	Oct. 1840	,,	8 10 0		
Dillon, James	,,	,,	11 0 0		
Cavanagh, F. C.	,,	,,	30 0 0		
Kelly, Michael	April 6, 1840	,,	17 0 0		
Kelly, Patrick	Dec. 1840	,,	8 0 0		
Leonard, N.	,,	House and lands	67 5 1½		
Levins, M.	Oct. 1840	,,	50 0 0		
M'Gauran	,,	House, yard, and garden.	16 0 0		
Moore, William	April, 1840	Shop	16 0 0		
M'Carthy, H.	,,	House	26 0 0		
M'Guff, John	,,	,,	33 0 0		
Smith, Michael	Jan. 1840	,,	11 0 0		
Slevin, James	,,	,,	12 0 0		
Tierny, John	Jan. 1839	,,	16 0 0		
Verso, Joseph	Jan. 1840	,,	15 0 0		
Biggers, Matthew	April, 1839	,,	15 0 0		
Boyle, Thomas	,,	House, offices, and yard.	17 0 0		
Brennan, Patrick	,,	House, shed, and yard.	24 0 0		
Byrne, Patrick	June, 1839	House, offices, and yard.	42 0 0		
Byrne, Lewis	,,	,,	24 0 0		
Byrne, Michael	,,	,,	14 0 0		
Baron, Richard	Oct. 1839	House, stores, and yard.	20 0 0		
Branagan, Thomas	,,	House	17 0 0		
Boyle, Owen	Jan. 1839	,,	38 0 0		
Bowen, John	Oct. 1839	,,	15 0 0		
Campbell, William	June, 1839	House, offices, and yard.	50 0 0	. .	Registered also, Jan. 1840
Curtis, James	,,	,,	18 0 0	. .	Ditto.
Conway, Patrick	,,	,,	20 0 0	. .	Ditto.
Crolly, Henry	,,	,,	25 0 0	. .	Ditto.
Cahill, John	,,	,,	14 0 0	. .	Ditto.
Carton, John	,,	House	15 0 0	. .	Ditto.
Crinnion, M.	,,	Store	6 0 0		
Conroy, Alfred	Oct. 1839	House	1 0 0		
Cavanagh, Thomas	,,	,,	11 0 0		
Campbell, Thomas	Jan. 3, 1840	,,	15 0 0		
Carrol, Michael	,,	,,	10 0 0		
Coyle, John	,,	,,	15 0 0		
Conolly, Thomas	,,	,,	15 0 0		
Coney, Richard	,,	,,	10 0 0		
Caffrey, Patrick	,,	,,	11 0 0		
Cook, John	,,	,,	25 0 0		
Mullen, John	Oct. 1840	House	20 0 0		
Cawfield, Peter	Jan. 5, 1840	,,	18 0 0		
M'Loughlin, Joseph	Oct. 1839	,,	40 0 0		
Collins, B.	Oct. 1836	,,	14 0 0		
Gernan, James	June, 1839	,,	45 0 0		
M'Donald, James	,,	,,	10 0 0		
*Montgomery, Joseph	June, 1832	,,	12 0 0		
Owens, William	June, 1838	,,	11 0 0	12 0 0	
Crinion, Michael	June, 1839	,,	19 0 0		
Delany, Martin	Oct. 1840	,,	8 0 0		
*Walton, Thomas	Oct. 1832	,,	13 0 0		
Vaughy, Michael	Oct. 1840	,,	15 0 0	13 0 0	
Trainor, Edward	Oct. 1838	,,	14 0 0		
Carpenter, Thomas	Oct. 1832, & 1839	,,	11 0 0		
Murphy, Nicholas	Oct. 1836	,,	48 0 0	11 0 0	
Harvy, Richard	Oct. 1839	,,	13 0 0		
Halligan, James	Oct. 1838	,,	14 0 0		
*Capegot, Anthony	Oct. 1832	Stable-yard	9 0 0		
*Kelly, Patrick	,,	House	30 0 0	9 0 0	
Verdon, Peter	Oct. 1835	,,	52 0 0	30 0 0	

Rent and Valuation of £10 Borough Electors—*continued.*

BOROUGH OF DROGHEDA. DROGHEDA UNION.

Marked thus * registered in 1832, and not since re-registered.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
O'Callaghan, John	Oct. 19, 1840	House	36 0 0		
*Maguire, Patrick	Oct. 1832	,,	28 0 0	28 0 0	
*Rogers, Michael	,,	,,	34 0 0	34 0 0	
Campbell, William	Oct. 1832, & 1839	,,	50 0 0	50 0 0	
Butterly, John	April, 1838	,,	24 0 0		
Brennan, Patrick	April, 1839	,,	24 0 0		
*M'Kenna, Charles	April, 1832	,,	42 0 0	42 0 0	
*Halpin, B.	,,	,,	14 0 0	14 0 0	
Verso, Joseph	April, 1839	,,	22 0 0		
Durnan, James	April, 1835	,,	30 0 0		
Kelly, Thomas	Jan. 1837	,,	36 0 0		
Meighan, M.	. .	,,	26 0 0		
Green, Thomas	Jan. 1838	,,	35 0 0		
Maguire, Hugh	Jan. 1836	,,	30 0 0		
Tully, John	June 24, 1839	House, store, offices, &c.	16 0 0		
Traynor, John	Jan. 3, 1840	House and land	24 0 0		
Toner, Michael	,,	,,	5 9 8		
Tiernan, Peter	Oct. 19, 1835	House, offices, and yard.	9 0 0		
*Tiernan, Patrick	Nov. 9, 1832	House and land	4 15 0	4 15 0	
Verdon, Peter	June 22, 1835	Houses and land	{ 10 0 0 29 10 0		
Verdon, Michael John	Dec. 28, 1840	House, office, and yard.	46 0 0		
*Usher, Peter	Nov. 7, 1832	House and land	132 18 0	132 18 0	
Walsh, George	Jan. 3, 1840	House, office, and yard.	18 0 0		
Walsh, Thomas	,,	House and yard	18 0 0		
Wosser, Patrick	,,	House, office, and yard.	10 0 0		
Waltren, Thomas	,,	House, tan-yard, &c.	30 0 0		
Walsh, John	June 25, 1838	House, offices, and yard.	17 0 0		
Warren, Thomas	,,	House and concerns	20 0 0		
White, Patrick	April 5, 1836	House and yard	12 0 0		
Whearty, Richard	,,	House and tenement	8 10 0	6 0 0	
Ward, Philip	,,	House, tan-yard, mill, and dryer.	21 0 0		
Whitworth, Nich, sen.	Oct. 19, 1835	House and land	14 5 0		
White, Patrick	April 1, 1835	House, office, store, and yard.	34 0 0		
Walsh, Michael	Oct. 19, 1835	House, office, and yard.	25 0 0		
*Westcott, Daniel	Nov. 8, 1832	House, offices, and garden.	13 0 0	13 0 0	
Lynch, John	1839	House	9 10 0	9 10 0	
*M'Nally, Patrick	Nov. 1832	House, office, and yard.	7 0 0	7 0 0	
Walsh, Peter	Nov. 1837	,,	20 0 0		
Nugent, Thomas	April 6, 1840	House and yard	11 0 0		
Norris, Nicholas	Jan. 3, 1837	House and land	48 10 0		
*Neill, Robert	Nov. 9, 1832	House	12 0 0	12 0 0	
O'Callaghan, John	Oct. 19, 1840	House, office, store, and yard.	36 0 0		
O'Brien, John	Oct. 22, 1838	House	15 0 0		
Owens, John	April 1, 1835	House and yard	18 0 0		
O'Donegan, John	June 23, 1834	,,	9 0 0		
*Oates, John	Nov. 6, 1832	House, store, &c.	42 0 0		
Plunkett, Saul	Oct. 11, 1836.	House, offices, and yard.	9 0 0		
Phillips, Joseph	April 1, 1835	House and yard	10 0 0		
Quinn, Hugh	Jan. 3, 1840	House and land	9 15 0		
Reilly, Patrick	Oct. 21, 1839.	Land, house, and garden.	13 10 0		
Reilly, Thomas	Jan. 3, 1840	House and garden	8 0 0		
Reilly, James	,,	House, offices, store, &c.	11 0 0		
Reilly, John	,,	House and garden	6 0 0		
Rodgers, Michael	,,	House, office, and yard.	34 0 0		
Reilly, Hugh	April 2, 1838	House, office, and garden.	11 0 0		
Rooney, Richard.	Oct. 10, 1838	House, office, and yard.	17 0 0		
Shegog, John	June 25, 1838	,,	20 0 0		
Sullivan, John	June 22, 1833	House, yard, and garden.	8 0 0		
*Smith, William	Nov. 5, 1832	House and land	20 7 7	20 7 7	
M'Cann, Joseph	Jan. 3, 1840	Store, kiln, and yard.	30 0 0		
M'Guire, Patrick	,,	House, office, and yard.	28 0 0		
M'Evoy, James	,,	House	9 0 0		
Malone, Bartholomew	,,	House and land	7 17 6		
Malone, Patrick	,,	,,	12 6 10		
M'Kenna, James	,,	House	17 0 0		
M'Cabe, Felix	,,	House, offices, and yard.	35 0 0		
Mullin, James	,,	House	6 0 0		
Meighan, Michael	,,	House, office, yard, and garden.	38 0 0		

APPENDIX.

Drogheda.

Rent and Valuation of Borough Electors.

Rent and Valuation of £10 Borough Electors—*continued.*

BOROUGH OF DROGHEDA. DROGHEDA UNION.

Marked thus * registered in 1832, and not since re-registered.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
Mathews, Patrick. . .	Jan. 2, 1838	Counting-house .	10 0 0		
M'Minn, James . . .	June 25, 1838	House, yard, and garden.	12 0 0		
Mackin, Michael . . .	,,	House. . . .	18 0 0		
M'Cormack, James . .	Oct. 22, 1838	House, office, and yard.	10 0 0		
M'Hale, James . . .	,,	,,	40 0 0		
Martin, Thomas . . .	April 4, 1837	,,	12 0 0		
M'Govern, Michael . .	April 5, 1836	House and garden	16 0 0		
Magee, Michael . . .	Jan. 3, 1837	House, offices, and yard.	10 0 0		
Morton, John	April 1, 1835	House and yard .	18 0 0		
Murphy, Patrick . . .	,,	House and land .	9 0 0		
M'Cormick, Hugh . .	Oct. 19, 1835	House, office, and yard.	22 0 0		
Maypother, Thomas . .	Jan. 4, 1836	House, offices, and yard.	13 0 0		
Merry, Christopher . .	Dec. 31, 1834	House and yard .	12 0 0		
Mathews, Bernard . .	Oct. 21, 1833	House, office, and garden.	7 0 0		
*M'Loughlin, Cornelius .	Nov. 9, 1832	House. . . .	8 0 0	8 0 0	
Montgomery, Joseph .	Nov. 8, 1832	House and yard .	36 0 0	36 0 0	
*M'Cann, Francis . . .	Jan. 2, 1838	House and land .	36 5 9		
*M'Quillan, John . . .	Nov. 5, 1832	House and land .	9 12 10	9 12 10	
Patterson, William . .	Jan. 1840	House and tenements.	9 6 0		
Pentony, Simon . . .	,,	,,	37 0 0		
Biggers, John. . . .	,,	,,	27 0 0		
Johnson, John . . .	,,	,,	40 0 0		
Berrell, C.	,,	,,	13 0 0		
Byrne, Patrick . . .	,,	,,	44 0 0		
Cavanagh	,,	,,	9 0 0		
Johnston, P.	Jan. 1839	,,	18 0 0		
Sims, John	,,	,,	22 0 0		
Levins, Michael . . .	Oct. 19, 1840	,,	50 0 0		
M'Carthy, Hugh . .	,,	House and offices	26 0 0		
Andrews, Nicholas . .	June 25, 1840	House and yard .	10 0 0		
Biggers, John . . .	April 6, 1840	House, office, and yard.	27 0 0		
Byrne, Patrick . ..	Oct. 19, 1840	House, offices, tan-yard, and dryer.	44 0 0		
Barron, Richard . . .	Oct. 21, 1839	House, store, and yard.	20 0 0		
Barron, Thomas . . .	Jan. 3, 1840	House	28 0 0		
Butterley, John . . .	April 2, 1838	Office and yard .	13 0 0		
Butterley, John . . .	,,	Shop, apartment, office, and yard.	24 0 0		
*Butterley, John . . .	Oct, 1838	House. . . .	38 0 0		
Bannon, Peter . . .	April 1, 1835	House and yard .	19 0 0		
Boylane, Nicholas . .	Jan. 4, 1836	,,	21 0 0		
Bellur, James . . .	Oct. 13, 1834	House, office, and yard.	22 0 0		
Butterley, James . . .	Oct. 17, 1832	Land and cabins .	10 10 0		
Callan, Michael . . .	April 6, 1840	House and land .	38 19 0		
Cavanagh, Richard . .	,,	House and yard .	9 0 0		
Collins, John . . .	,,	House, store, and offices.	48 0 0		
Connor, Thomas . . .	,,	House, offices, and yard.	10 0 0		
Cuny, Matthew . . .	Oct. 21, 1839	House, stables, and yard.	10 0 0		
Cowdry, Alfred . . .	,,	House, office, and yard.	34 0 0		
Campbell, John . . .	Jan. 3, 1840	,,	14 0 0		
Campbell, Thomas . .	,,	,,	15 0 0		
Campbell, William . .	,,	,,	50 0 0		
Courtnay, Patrick . .	,,	,,	22 0 0		
Carroll, Michael . . .	,,	,,	10 0 0		
Carroll, Thomas . . .	,,	,,	30 0 0		
Conolly, Thomas . .	,,	,,	18 0 0		
Caffrey, Patrick . . .	,,	House	11 0 0		
Cook, John	,,	Yard and house .	12 0 0		
Curtis, James. . . .	,,	House, offices, and yard.	18 0 0		
Caulfield, Peter . . .	,,	House, office, &c.	18 0 0		
Crinnion, Michael . .	,,	House, store, yard, &c.	26 0 0		
Commons, William . .	April 2, 1838	House	14 0 0		
The Most Rev. Dr. Crolly	Jan. 2, 1839	House, office, yard, and garden.	40 0 0		
Dollard, Patrick . . .	June 25, 1838	House, store, offices, and yard.	20 0 0		
Conolly, Peter . . .	April 5, 1836	House, office, and yard.	15 0 0		
Carr, Patrick	,,	House, store, office, and yard.	24 0 0		
Cathcart, Robert . . .	,,	House, offices, and yard.	42 0 0		
Codd, William . . .	Jan. 4, 1836	House and yard .	8 0 0		
Conolly, John . . .	Oct. 13, 1834	,,	18 0 0		
Collins, Bartholomew . .	Dec. 31, 1834	Shop and apartments.	24 0 0		

Rent and Valuation of £10 Borough Electors—*concluded.*

BOROUGH OF DROGHEDA. DROGHEDA UNION.

Marked thus * registered in 1832, and not since re-registered.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated as stated in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observations.
			£. s. d.	£. s. d.	
Crawford, George	Nov. 1, 1833	Land	3 16 0		
*Coyle, Charles	Oct. 24, 1832	,,	90 6 3	90 6 3	
Duffy, John	April 5, 1840	Shop & apartments	8 0 0		
*Devin, Patrick	June 25, 1840	House	9 0 0		
Delany, Martin	Oct. 10, 1840	Store, yard, & offices	30 0 0		
Darbey, Patrick	Oct. 21, 1839	House, office, & yard	25 0 0		
*Daum, Joseph	Jan. 3, 1839	House and yard	8 0 0		
Donnellan, Rev. John	Jan. 25, 1838	House, stable, &c.	16 0 0		
Drew, Stephen	Jan. 2, 1838	House and yard	31 0 0		
Devin, Denis	April 1, 1835	House, office, & yard	28 0 0		
Doggett, Charles	July 13, 1835	House and yard	8 0 0		
*Dowd, George	Nov. 8, 1832	House	20 0 0	20 0 0	
Everard, Nicholas	June 24, 1839	House and yard	15 0 0		
Finegan, Robert	June 25, 1838	House, yard, and offices.	28 0 0		
*Earley, Michael	Oct. 26, 1832	Land	15 14 0	15 14 0	
Flanagan, Thomas	April 6, 1840	House, store, & yard	26 0 0		
Fallan, Malachi	,,	House, offices, and yard.	38 0 0		
Faulkner, Thomas	June 25, 1840	House and garden	15 0 0		
Finegan, Bernard	Oct. 19, 1840	House and stores	50 0 0		
Farrell, Cavenagh	,,	Auction-room, house, &c.	13 0 0		
Fitzpatrick, James	Dec. 28, 1840	House, offices, and yard.	14 0 0		
Flinn, Peter	Oct. 21, 1839	,,	18 0 0		
Farmer, Michael	,,	House. store, & yard	24 0 0		
Flanagan, Patrick	Jan. 3, 1840	House, office, & yard	10 0 0		
Flanagan, John	,,	House, offices, and yard.	12 0 0		
Farrell, Thomas	,,	Land	15 0 0		
Fairtlough, Latham	June 25, 1838	House, garden, &c.	22 0 0		
Fitzharris, Andrew	Oct. 22, 1838	House	9 0 0		
Flood, James, sen.	Jan. 3, 1837	House, offices, and salt-works.	54 0 0		
Fitzgerald, Edward	April 1, 1835	House and yard	16 0 0		
Flanagan, Patrick	Oct. 19, 1835	House and garden	12 0 0		
Flanagan, John	Jan. 4, 1836	House and yard	18 0 0		
*Finegan, John	Nov. 6, 1832	Land	10 10 0	10 10 0	
*Faulkner, John	Oct. 27, 1832	House and land	38 5 0	38 5 0	
Greene, Peter	Jan. 3, 1840	Lands	73 4 7		
*Gernon, Thomas	Oct. 27, 1832	House, store, yard, and garden.	35 0 0	35 0 0	
Holland, John	Oct. 21, 1839	House and yard	14 0 0		
Hatter, Bernard	,,	House, offices, and	18 0 0		
Hughes, James	Jan. 3, 1840	House, office, & yard yard.	46 0 0		
Halligan, Thomas	April 2, 1838	House, offices, and yard.	40 0 0		
*Hammond, Thomas	Nov. 2, 1832	,,	12 0 0		
Kelly, James	April 6, 1840	House and yard	10 0 0		
Keappock, Anthony	June 24, 1839	,,	68 0 0		
Kelly, Peter	Oct. 21, 1839	House, offices, and yard.	16 0 0		
Kennedy, James	June 25, 1838	,,	14 0 0		
Kirley, Thomas	Oct. 22, 1838	House, store, yard, &c.	20 0 0		
Kirwan, Edward	June 25, 1836	House, office, & yard	18 0 0		
Kelly, Thomas	Jan. 3, 1837	,,	30 0 0		
Kelly, John	April 1, 1835	,,	31 0 0		
*Kirwan, John	Nov. 8, 1832.	Part of house and yard.	8 0 0		
Conway, Patrick	Jan. 3, 1840	House	25 6 8		
Cahill, John	,,	,,	17 8 10		
Clinton, William	Jan. 1840	,,	50 0 0		
Crolly, Henry	,,	,,	25 0 0		
Collins, John	,,	,,	7 10 0		
Davis, John	Oct, 1839	,,	24 0 0		
Daly, Robert	Jan. 1840	,,	44 0 0		
Fanning, John	,,	,,	29 0 0		
Flinn, Richard	Jan. 1840	,,	16 0 0		
Green, Peter	Jan. 1839	,,	29 0 0		
Hanlon, Owen	Oct. 1839	,,	16 0 0		
Hoey, George	Jan. 1840.	,,	6 10 0		
Healy, James	,,	,,	36 0 0		
Healy, John	,,	,,	13 0 0		
Huston, Charles	April 1, 1835	House and land	50 7 0		
Hawkins, John, jun.	June 22, 1835	House, offices, &c.	20 0 0		
Leonard, James	Oct. 19, 1840	House and garden	14 0 0		
Leonard, Thomas	Oct. 22, 1838	House and yard.	8 0 0		
Little, Thomas	Jan. 2, 1839	House and apartments.	17 0 0		
Lynch, Thomas	Jan. 2, 1838	House and yard	25 0 0		
Maguire, Patrick	Jan. 25, 1840	House	8 0 0		
M'Loughlin, Joseph	Oct. 19, 1840	Stores, kiln, &c.	50 0 0		
Mullin, John	,,	House, office, & yard	34 0 0		
M'Connin, Peter	,,	House and yard	28 0 0		
M'Kenna, Charles	June 24, 1839	House, office, and yard.	42 0 0		
M'Namara, Eugene	Oct. 21, 1839	House	8 10 0		
Mahon, Patrick	,,	,,	10 0 0		

VALUATION of £10 COUNTY ELECTORS, (registered 1832 to 1840,) so far as ascertained.

COUNTY LOUTH. DROGHEDA UNION.

Marked * thus registered in 1832, and not since re-registered.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property, in respect of which Voter registers.	Extent in Statute Measure, as in Rate Book. A. R. P.	Net Annual Value, as in Rate Book. £. s. d.	Observations.
TERMONFECKEN (*additional*).	Flynn, Laurence	April 2, 1835	House and land	Nunhouse	24 2 32½	25 2 3	*Note. — The first 2 names are addition to those previously r ceived, and have n been included in th tables and summari appended to the Thir General Report.*
	Levins, Arthur	,,	Ditto	Ditto	16 0 30¾	15 0 0	
	M'Guire, Michael	Oct. 1832, and Oct. 21, 1839.	Ditto	Ditto	29 3 34¾	28 6 6	
	Savage, Laurence	Nov. 1832, and Oct. 21, 1839.	Ditto	Ditto	21 2 23¼	18 4 1½	
	Darley, Patrick	January 3, 1840	Ditto	Primate's Park	21 1 34	22 9 0	
	Garvey, Nicholas	Nov. 1832, and Oct. 21, 1839.	Ditto	Ballymaclain	59 3 29½	52 14 6	
	Kelly, Charles	Nov. 1832, and Oct. 1839.	Ditto	Ferryyard	53 3 0¼	40 10 1½	
	*M'Guire, Thomas	October, 1832	Ditto	Ducksfarm	23 1 38	23 4 0	
	M'Guire, Patrick	Oct. 1832, and Jan. 1840.	Ditto	Ditto	53 1 32¼	52 16 0	
	Moore, James	October, 1839	Ditto	Termonfecken	30 3 4½	31 7 0	
	Tiernan, John	April, 1835		Nunhouse	17 1 1¾	15 10 3½	
	Ward, Laurence	Nov. 1832, and Oct. 1839.	Ditto	Galinstown	18 0 1¾	10 11 3	
	Reilly, Owen	October 21, 1839	Ditto	Cartown	12 3 17	11 18 1½	
	Corrigan, James	Nov. 16, 1832, and Oct. 21, 1839.	Ditto	Kellystown	30 3 4½	20 18 0	
	*Magee, Patrick	Nov. 17, 1832	Ditto	Ditto	30 3 4½	23 16 0	
	*M'Ginn, Patrick	,,	Ditto	Ditto	30 3 4½	22 16 0	
	Campbell, Patrick	Nov. 17, 1832, and Oct. 1839.		Newtown	29 0 25	29 14 0	Rent varies from 2*l.* t 3*l.* at last gale.
	*Finigan, John	October, 1832	Ditto	Kellystown	30 3 4½	20 18 0	
	Carroll, Patrick	Nov. 1832, and Oct. 1839.	Ditto	Cartown	32 1 23½	29 10 0	
	Carroll, James	April 2, 1835 and Oct. 1839.	Ditto	Ditto	15 1 22	14 14 6	
	Dugan, Richard	Nov. 1832, and Oct. 1839.	Ditto	Ditto	15 3 7	14 12 6	
	Dugan, George	,,	Ditto	Ditto	25 3 6½	24 0 0	
	*Corrigan, James	November, 1832	Cabin and land	Kellystown	30 3 4½	20 18 0	
	Corrigan, Peter	October, 1839	House and land	Termonfecken	25 3 26¾	28 14 0	
	Corrigan, Patrick	October, 1839.	House and land	Termonfecken	106 3 25¾	121 10 0	
	Moore, Patrick	Oct. 1832, and Jan. 1840.	Ditto	Ditto	53 1 32¾	49 10 0	
	Moore, Laurence	October 21, 1839	Ditto	Ditto	14 2 12½	15 6 0	
	Oleferts, Thomas	,,	Ditto	Ditto	56 2 31	70 0 0	
	Roddy, Robert	,,	Ditto	Termonfecken. In rate-book, Bafaddock.	19 1 30	21 6 0	
	*Oleforts, Thomas	October 18, 1832	Ditto	Termonfecken	56 2 31	61 5 0	
	*Verdon, Christopher	Nov. 3, 1832		Ditto	20 0 39½	19 7 6	
	Moore, Thomas	October, 1839	Ditto	Ditto	53 1 32¾	49 10 0	
	Kenny, Thomas	Nov. 1832, and Oct. 21, 1839.	Ditto	Cartown	11 0 36½	10 0 11½	
	M'Guinness, Patrick	Nov. 1832, and Oct. 1839,		Ditto	32 0 39	33 7 0	
	M'Evoy, James	Nov. 1832, and Jan. 1839.	Ditto	Ditto	36 0 6½	32 5 3	
	Money, Bryan	Nov. 1832, and Oct. 21, 1839.	Ditto		15 2 35½	13 11 9	
	*M'Gill, William	November, 1832	Ditto	Ditto	31 0 29	35 16 0	
	Wherty, John	Nov. 1832, and Oct. 1839.	Ditto	Galinastown	14 1 5½	9 5 2	
MULLERY AND DYSART.	King, Brian	Oct. 1832, and Oct. 1839.	House and yard	Lavenstown	178 0 29	137 10 0	
	Rogers, Andrew	October, 1839	Ditto	Clonmore	18 0 35¼	18 6 3	In rate-book Rev. M Rogers.
	*Levins, John	November, 1832	House and land	Ditto	278 2 18	228 12 0	
	M'Entigart, Bernard	Oct. 1832, and Jan. 1840.	Ditto	Morganstown	80 3 30½	67 10 0	In rate-book Bria M'Entigart.
	M'Donnell, Patrick	January, 1840	Ditto	Carterstown	126 1 15¼	100 0 0	
	Roy, William	April, 1839	Ditto	Piperstown	48 2 15¼	45 0 0	John Roy in rate-book
	Bowden, Patrick	Oct. 21, 1839	House	Mell		6 10 0	
	Brunagan, Richard	Oct. 23, 1838	House and land	Ditto		7 2 6	
	Henney, Patrick	,,	Land	Ditto	14 2 12¼	45 0 0	
	*Butterly, Patrick	Nov. 16, 1832	House and land	Clonmore	33 2 17¾	21 16 8½	
	*Lawless, Patrick	,,	Ditto	Ditto	34 0 2½	21 9 1	
	Ownes, Edward	January 5, 1836	Ditto	Ditto	11 1 14	11 10 0	
	*Butterly, Thomas	Nov. 16, 1832	House and mill	Milltown	66 1 26	77 12 0	
	Harbin, Andrew	October 2, 1833	Ditto	Clonmore	38 3 4½	25 6 6	
	Levins, Michael	October 21, 1839	House and land	Milltown	20 0 39½	18 15 0	
	*Bellow, Bernard	Nov. 16, 1832	Ditto	Dromen	155 2 1½	146 10 0	
	*Morgan, James	Nov. 26, 1832	Ditto	Ditto, or Grotenstown.	29 0 25	18 0 0	
	Barton, Richard	January 3, 1839	Ditto	Wyanstown	46 3 36	37 5 0	
	*Kelly, Peter	Nov. 19, 1832	Ditto	Ditto	24 1 7½	18 15 0	
	*Levins, Patrick	,,	Ditto	Ditto	12 0 23¾	8 5 0	
	Taylor, Anthony	October 21, 1839	Ditto	Ditto	20 0 39½	17 12 6	
	Barton, Owen	,,	Ditto	Ditto	21 0 9¼	16 5 0	
	Levy, John	October, 1839	Ditto	Cartown	30 3 27	26 15 0	
	Wherty, James	October 21, 1839	Ditto	Ditto	21 1 4¾	20 6 0	
	Hannon, John	,,	Ditto	Togher	30 0 27	31 16 0	
	Hannon, Patrick	,,	Ditto	Ditto	150 0 6	164 16 8	
	Henery, Patrick	,,	Land	Ditto	17 1 26	16 2 6	
	Henery, Michael	,,	Ditto	Stonehouse	13 3 3	12 15 0	
	Bradon, Robert	April, 1836	Ditto	Termonfecken	105 1 6¼	74 15 0	
	Butterly, Thomas	October 21, 1839	Mill, house, and land	Milltown	66 1 26	77 12 0	

Valuation of £10 County Electors, (registered 1832 to 1840)—*concluded.*

COUNTY LOUTH. DROGHEDA UNION.

Marked thus * registered in 1832, and not since re-registered.

Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property in respect of which Voter registers.	Extent in Statute Measure, as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
MULLEET AND DISART.	Campbell, Laurence	Oct. 1832, and 21 Oct. 1839.	House and land	Kitsinstown	24 1 7½	18 15 0	
	Crilly, Peter	,,	Ditto	Ditto	22 2 28½	19 0 0	
	Campbell, Patrick	,,	Ditto	Citto	21 0 9¼	17 0 0	
	Cooney, James	,,	Ditto	Darrickahana	49 1 24¾	31 5 0	
	Coony, Patrick	January 3, 1839	Ditto	Ditto	28 3 0¼	18 15 0	
	Coony, Richard	October 21, 1839	Ditto	Ditto	9 1 10¼	5 13 6	
	M'Cann, Patrick	Oct. 1832, and Oct. 21, 1839.	Ditto	Ditto	41 1 9	26 10 0	
	Cahill, John	April, 1839	Ditto	Fieldstown	23 1 38	14 10 0	
	Usher, Patrick	Nov. 1832, and Oct. 1839.	Ditto	Ditto	13 3 3	9 10 0	
	Winters, James	January, 1839	Ditto	Ditto	48 1 16¾	28 15 0	
	Currin, John	October, 1839	Ditto	Painstown	55 0 12	45 18 0	
	Crilly, James	,,	Ditto	Briarhill	17 0 1¼	16 4 6	
	Rogers, Brian	Oct. 1832, and Oct. 1839.	Ditto	Nicholstown	116 1 25	103 2 0	
	*Dugan, Nicholas	November, 1832	Ditto	Gallough	39 0 25	20 14 0	
	Dugan, Patrick	Oct. 1839, and Nov. 1839.	Ditto	Ditto	29 0 25	20 14 0	
	*M'Conor, or M'Conan, William.	October, 1832	Ditto	Ditto	24 1 7½	18 5 0	
	*Venables, Thomas	November, 1832	Ditto	Ditto	27 2 6	20 19 6	
	Doolan, Patrick	Nov. 1832, and Oct. 1839.	Ditto	Boicetown	68 0 5½	43 0 0	
	*Henry, Patrick	October, 1832	Ditto	Togher	17 1 26	16 2 6	
	Harmon, Thomas	October, 1839	Ditto	Rye Fell, or Wainstown.	16 0 31¾	10 0 0	
	*Murphy, Thomas	October, 1832	House and land	Wainstown	13 1 18¼	8 3 6	
	*Kenny, Joseph	,,	Ditto	Grangebellow	16 0 31¾	16 0 0	
MONASTERBOICE.	*Branagan, Thomas	Nov. 19, 1832	Ditto	Begrath	88 1 5	72 4 3	
	*Haughy, Patrick	October 10, 1832	Ditto	Ditto	57 2 0¾	45 2 0	
	Simpson, James	January, 1839	Ditto	Ardagh	61 2 8½	49 8 0	
	*M'Cullagh, Matthew	November. 1832	Ditto	Bauntaffe	57 3 25½	46 12 9	1*l.* 5*s.* per acre.
	*Reynolds, Patrick	October, 1832	Ditto	Colfore	46 3 36	39 4 0	
CLOGHER.	Kirk, John	January, 1840		Clogher	119 0 0 14 2 12½	98 10 0 13 10 0	For 50 acres, 2*l.* 2*s.* per acre. He held himself 300. Pays between 2*l.* and 3*l.* for the Irish acre.
	M'Govern, Andrew	Oct. 1832, and Oct. 1839.		Reynoldstown	71 1 3½	52 16 0	
	M'Keon, William	,,	Ditto	Renkinstown	30 3 4¼ or 15 3 7	22 16 0 or 13 13 0	
	Boylan, Peter	October 21, 1839	Ditto	Boggetstown, or Bodenstown.	19 1 30	12 10 0	
	*Boden, Thomas	Nov. 17, 1832	Ditto	Ditto	21 0 9¼	12 14 0	
	*Boden, Richard	Nov. 20, 1832	Ditto	Ditto	17 3 0	10 19 0	
	M'Keon, Patrick	October 21, 1839	Ditto	Ditto	84 0 37	72 4 0	
	*Mullen, Patrick	October, 1832	Ditto	Ditto	24 2 32½	16 5 0	
	Boden, Peter	October 21, 1839	Ditto	Ditto	19 1 30	12 10 0	
	Condran, Peter	,,	Ditto	Garvalla	29 0 25	25 6 0	
	Condran, Patrick	Nov. 1832, and Nov. 1839.	Ditto	Ditto	19 0 5¼	12 15 0	
	Johnson, Patrick	October 1832, and Oct. 21, 1839.	Ditto	Ditto	18 0 35¾	12 18 9	
	*Johnson, Brian	October, 1832	Ditto	Ditto	11 1 14¼	8 1 0	
	*Fitzpatrick, Patrick	,,	Ditto	Drumgutter	21 3 18¾	18 14 6	
	*Philips, Patrick	November, 1832	Ditto	Ditto	10 0 19¾	9 3 9	
ST. PETER'S.	M'Cullagh, James	October. 1839	Ditto	Beltishbairn	17 0 1¼	23 11 0	
	Reynolds, Colet Patrick	April, 1839	Ditto	Ditto	45 1 16¾	66 16 0	
	Reynolds, Christopher	October, 1839	Ditto	Ditto	19 1 30	29 4 0	He resides, and the land worth about 53*s.* per acre.
	*Slone, John	November, 1832	Ditto	Tullyesker	37 1 1	30 5 0	
	*Tierney, Patrick	,,	Ditto	Ditto	24 1 7½	21 0 0	
	*Heaney, Patrick	October, 1832	Ditto	Ditto	170 0 0	188 10 0	Three miles from Drogheda, about £2. 2*s.* per acre.
	*Roach, Luke	,,	Ditto	Ditto	42 0 18½	36 12 0	
	*Sullivan, John	November, 1832	Ditto	Ditto	34 0 2½	35 10 0	
	*Tuite, Patrick	,,	Ditto	Ditto	17 3 11	16 10 0	
	Tierney, Nicholas	April 5, 1839		In Tullyallen, or Hill of Meath.	68 3 15	83 0 0	
	Flinn, Patrick	On appeal from Nov. 1832, Feb. 1833, Jan. 1840.	Ditto	Cartown	24 3 25	23 16 7½	
	Campbell. James	October, 1839	Ditto	Ditto	18 0 23	18 18 4½	
	*M'Evoy, James	November, 1832	Ditto	In rate-book Newtown, in C. P's. Newtown Olavlin.	29 0 9	32 14 3	
	*M'Evoy, Thomas	,,	Ditto	Ditto	17 3 11	33 0 0	
	Ternan, Patrick	January, 1840	Ditto	Hill Rath, or Tullyallen Bellickbourne.	22 2 28¼	24 10 0	
	*Flanagan, Patrick	November, 1832		Tubertoby.	22 2 28½	29 8 0	
	*Wright, Joseph	,,	House, land and mil	Beaulieu	97 0 30½	140 0 0	

VALUATION of £10 COUNTY ELECTORS, (registered 1833 to 1840,) so far as ascertained.

COUNTY MEATH. DROGHEDA UNION

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Name or Situation of Property, in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Observations.
STAMULLEN.	Cardiff, Thomas	April, 1840	House, land, and garden.	Gormanstown	8 3 25½	15 14 0	
	Coogan, Joshua	,,	Ditto	Whiteboys	110 3 33	99 18 0	
	Duff, Patrick	October, 1840	Ditto	Tankardstown	15 1 22	18 12 6	
	Fleming, John	October, 1833	Ditto	Dawsland	43 3 30	43 0 9	
	Frane, Laurence	October, 1836	Ditto	Gormanstown	128 1 19¼	139 14 6	
	Fullam, William	June, 1840	Ditto	Stamullen	14 2 12½	25 1 0	
	Fleming, Michael	April, 1840	Ditto	Dawsland	43 3 30	44 0 9	
	Lynch, Michael	June, 1839	Cabin and land	Boadington	16 0 31¾	16 0 0	
	Langan, Christopher	April, 1840	House and land	Rudder	66 1 26	18 8 0	
	Magrane, Peter	April, 1835	Ditto	Gormanstown, or Cullinston.	2 1 28¾	9 0 0	
	Geratty, M.	April, 1840	Ditto	Callaughtown	8 3 25	17 6 6	
	Moran, Richard	,,	Ditto	Fullerstown	30 3 4¼	32 7 0	
	Morgan, James	April, 1840	House and land	Gormanstown	18 0 35¾	18 18 9	
	Magrath, John	October, 1840	Ditto	Tankardstown	4 3 17½	6 6 0	
	Gracen, Mathew	June, 1839	Ditto	Clinchtown	94 1 16¾	96 4 0	
	Tiernan, Mathew	October, 1833	Ditto	Gormanstown	51 1 28¾	65 2 9	
ST. MARY'S.	Andrews, Joseph	April, 1840	House and land	Donore	94 1 16¾	100 10 6	
	Andrews, Patrick	June, 1839	Ditto	Tankardstown	15 3 7	17 16 10½	
	M'Connen, Hugh	October, 1836	Ditto	Sheephouse, or Oldbridge.	77 3 0½	103 0 0	
	Monoghan, James	June, 1839	Lands	Rathmullen	48 2 15¼	64 10 0	
	Brenan, Thomas	April, 1840	House and lands	Saddlestown	96 1 37	95 6 8	
ARDEATH.	Brenan, William	April, 1836	House and land	Balguth	66 1 26	68 12 0	
	Courtney, James	October, 1836	Ditto	Rath	6 1 36¾	6 16 0	
	Derham, Peter	October, 1839	Ditto	Scatternagh	59 3 29½	51 16 0	
	Dunn, James	April, 1840	Cabin and land	Rath	8 3 25½	9 7 0	
	Gallagher, Andrew	October, 1840	House and land	Marmenstown	103 2 27	112 0 0	
	Howard, Andrew	June, 1839	Cabin and land	Rath	16 0 31¾	15 10 0	
	Langan, Andrew	October, 1833	House and land	Scatternagh	68 0 5¼	50 8 0	
	Langan, Patrick	June, 1839	House, land, and mills.	Batterramstown	212 0 31¾	208 10 0	
	Langan, Rev. Thomas	October, 1840	House, and land	Prindtown	126 1 15¼	140 11 0	
	Moore, Thomas	April, 1835	Lands	Balgnth	29 0 25	26 2 0	
	Morgan, Thomas	,,	Cabin and land	Maryland	11 2 39	11 19 3	
	Masterson, N.	June, 1839	House and land	Irishtown	50 0 38	51 0 0	
	Morgan, N.	October, 1840	Ditto	Maryland	11 2 39	11 19 3	
	Sherlock, Christopher	October, 1836	Ditto	Carns	85 0 6½	89 2 6	
	Shiel, Richard	June, 1839	House and garden	Ardeath	Not specified.	10 0 0	
	Walsh, Nicholas	Oct. 1840, and April, 1833.	Cabin and land	Rath	36 0 6½	34 14 9	
	Walsh, John	October, 1833	Ditto	Moortown	14 3 37¼	17 2 3	
	Walsh, Peter	October, 1836	Ditto	Ditto	11 1 14¼	12 19 0	
	Walsh Richard	April, 1840	Ditto	Rivertown	29 0 25	27 0 0	
	Gormley, James	October, 1839	House and land	Ennistown	12 3 33½	12 8 0	In rate-book James man.
JULIANSTOWN.	Carton, Mathew	June, 1839	House and land	Shallon	43 2 11½	44 10 9½	Rent £56. 8s.
	Doran, Laurence	October, 1836	Ditto	Corbolis	194 1 20¾	141 10 0	
	Kelly, Thomas	,,	Lands	Ballymud	63 2 12⅛	56 18 3	Rent £82. 8s. 6d.
	Reilly, Patrick	June, 1839	House and lands	Betaghstown	10 0 24¾	20 11 0	Rent £13. 3s. 5d.
	Rooney, Thomas	,,	Cabin and land	Shallon	11 1 14¼	14 0 0	Rent £17. 10s.
	Carton, Mathew	,,			43 0 0		
	Rafferty, Thomas	April, 1840	House and land	Ditto	65 2 31¼	74 10 0	
	Wherty, Patrick	October, 1836	Lands	Bettystown	16 3 5¾	22 5 9	Rent £22. 0s. 6d.
	Byrne, Owen	October, 1833	Cabin and lands	Whitecross	28 1 36½	29 0 2½	
	Maguire, B.	April, 1840	House and lands	Listornan	87 1 35	80 6 0	
	Rice, George	,,	Ditto	Irishtown	33 2 17¾	33 13 3	
	Walsh, Patrick	April, 1836	Ditto	Listornan	10 2 4½	13 14 6	
DULEEK.	Coyle, Walter	June 1839	House and land	Laugher	304 2 6	203 0 0	
	Johnson, Walter	December, 1835	Lands	Ditto	100 1 28¾	62 0 0	
	Johnson Charles	July, 1838	Ditto	Ditto	53 1 32¾	46 4 0	
	Mathews, Thomas	April, 1840	Ditto	Cruiserath	34 3 12¼	38 14 0	
	Prant, Christopher	June, 1839	Ditto	Roughgrange	145 3 5½	7 8 15	
	Warren, John	,,	Honse and lands	Great Gaffney	16 0 31¾	15 0 0	
	M'Cullagh, Peter	,,	Ditto	Ditto	46 3 36	68 0 0	
	Carpenter, John	,,	Ditto	Ditto	25 3 26¾	27 4 0	This in Julianstown, Duleek.
	Clark, Thomas	April, 1840	Ditto	Langhor, or Platten	60 2 39	46 17 6	
	Dolan, Laurence	October, 1836		Corbolis	194 1 20¾	141 10 0	
	Fitzharris, John	June, 1839	Lands	Bellenstown	13 3 3	16 3 0	
	Connor, Hugh	October, 1836	House and lands	Aldbridge or Sheep-house.	77 3 0½	103 0 0	
MELEFONT.	Conway, Michael	December, 1840	House and land	Douth	24 1 7½	27 5 0	Rent £2. Under an lease, Irish acre.
	Drew, Patrick	June, 1839	Ditto	Balfaddoe	77 3 0½	75 0 0	Rent £2. 5s. Under old lease, Irish acr

RENT and VALUATION of OCCUPIERS on Twenty-six Townlands.

COUNTY MEATH. DROGHEDA UNION.

Division.	Name of Occupier.	Description of Property rated.	Townland.	Extent. Irish measure. A.	R.	P.	Acreable Value according to Valuation, from Field Books. £.	s.	d.	Net Annual Value as in Rate Book. £.	s.	d.	Acreable Rent paid. £.	s.	d.	Bulk Rent paid. £.	s.	d.
	George Read	Land and house	Kilsharvan (1)	66	1	0	1	14	0	114	2	6	2	5	0	149	1	3
	William Moore	Land and houses	Julianstown	83	0	0	1	9	0	122	17	0	3	0	0	for part.		
													1	10	0	for part.		
	James Magrane	,,	,,	3	1	0	3	0	0	12	15	0	8	0	0	26	0	0
	Michael Balfe	,,	,,	71	1	0	1	15	0	124	13	9	2	2	0	159	8	0
	Walter Plunket	Land and cabin	,,	50	0	0	1	13	0	82	10	0	2	0	0	105	0	0
	Loftus Cod	Garden and school-house.	,,	0	2	0	3	0	0	1	10	0	.	.		3	0	0
	Patrick Dillon	Fruit-garden	,,	1	3	0	2	6	0	5	0	6	.	.		10	0	0
	John Cook	Land and house	Ninch	5	0	0	2	2	0	15	10	0	.	.		25	0	0
	Mr. Robinson	,,	,,	250	0	3	1	14	0	359	15	6	2	7	6	488	12	10½
	James Boyle	Land and cabin	,,	10	3	0	2	0	0	22	10	0	2	10	0	26	17	6
	Patrick Hughes	,,	,,	3	3	0	1	7	0	5	1	3	3	0	0	11	5	0
	John Heeny	,,	,,	2	2	0	1	12	0	4	0	0	3	0	0	7	10	0
	James Heeny	,,	,,	2	2	0	1	12	0	4	0	0	3	0	0	7	10	0
	John P. Kelly	,,	,,	21	0	0	1	10	0	37	10	0	.	.		44	2	0
	James Fanning	Land and cabin	,,	17	0	0	1	7	0	22	19	0	1	10	0	33	4	0
	William Flanagan	Land and houses	Smithstown (4)	24	0	0	2	0	0	50	10	0	2	10	0	58	0	0
	Lawrence Noonan	,,	,,	44	2	0	1	14	0	78	13	0	2	2	0	93	9	0
	Lawrence Noonan	Land and house	,,	44	2	0	1	14	0	78	13	0	2	2	0	93	9	0
	Richard O'Callaghan	,,	,,	193	0	0	1	15	0	357	15	0	2	2	0	405	6	0
	Patrick Ward	,,	Rogerstown	324	0	0	1	11	6	520	6	0	2	0	0	for part.		
													1	10	0	for part.		
	George Crolly	,,	Shallon (6)	72	2	24	1	15	0	131	2	9	2	10	0	181	18	4
	Matthew Carter	,,	,,	26	3	24	1	12	0	44	10	9½	2	2	0	56	8	0
	Thomas Rooney	Cabin and land	,,	7	0	0	2	0	0	14	0	0	2	10	0	17	10	0
	James Cartin	House and land	,,	21	2	36	1	11	0	34	13	5½	2	2	0	45	13	0
	Thomas M'Cullogh	,,	,,	21	2	36	1	12	0	35	15	2	1	15	0	38	0	4
	Thomas Rafferty	,,	,,	40	2	9	1	16	0	74	10	0	2	5	0	91	4	9
	Philip Collen	Cabin and land	,,	8	1	0	1	10	0	12	7	6	2	2	6	17	10	7½
	Owen Reilly	Land and house	,,	46	3	17	1	13	0	78	16	0	2	5	0	105	13	9
	Philip Boylan	,,	,,	12	3	0	1	12	0	21	8	0	2	7	6	30	5	7½
	Wiliam Owens	,,	,,	8	1	20	1	14	0	18	4	9	2	10	0	20	18	9
	Richard Magranin	Land	,,	4	2	33	1	12	0	7	10	7	2	5	0	10	11	10½
	Lawrence Hoey	House and land	Gafney (7)	49	0	0	1	10	0	75	0	0	2	2	0	102	18	0
	James Reily	Land and houses	New Haggard	117	0	0	1	11	0	184	7	0	2	7	0	276	14	0
	James Jeffers	,,	Belgeen	95	0	0	1	8	0	127	10	0	1	5	0	127	10	0
	Eliza Dowd	Mill, house, and land.	Dardistown	32	0	0	2	0	0	104	0	0	6	0	0	192	0	0
	James Byrne	House and land	,,	109	0	0	1	10	0	165	0	0	1	17	6	204	7	6
	Mrs. Conner	,,	Diamainstown	42	3	0	1	14	0	74	13	6	1	17	6	80	3	1½
	John Smith	,,	,,	38	1	0	1	12	0	62	4	0	2	0	0	76	10	0
	James Goff	,,	,,	80	2	0	1	12	0	131	6	0	2	2	0	169	1	0
	William Flanagan	Cabin and land	,,	3	2	0	1	13	0	5	15	6	2	10	0	8	15	0
	James Carroll	House and land	Irishtown	94	0	0	1	9	0	139	6	0	1	16	0	165	12	0
	Bartholomew Hand	,,	Listornan	8	0	0	1	10	0	13	0	0	2	2	0	16	16	0
	Hugh O'Hara	,,	,,	3	0	0	1	12	0	4	16	0	2	10	0	7	10	0
	John Trotter	Cabin and land	,,	98	0	0	1	12	0	159	6	0	2	5	0	220	10	0
	Patrick Maginess	Lands	Bettystown (14)	3	2	7	2	3	0	7	13	0	2	10	0	8	17	0
	Patrick Whearty	,,	,,	10	1	18	2	3	0	22	5	9	2	2	0	22	0	6
	Patrick Reily	House and land	,,	6	1	3	2	5	0	20	11	0	2	2	0	13	3	5
	Mr. Shepperd	Lands	,,	11	0	0	2	4	0	24	4	0	2	10	0	27	10	0
	William Murray	,,	,,	9	0	34	2	0	0	21	8	6	2	7	0	21	12	10
	Patrick Whearty	,,	,,	5	2	0	2	5	0	12	7	6	2	2	0	11	11	0
	Edward Sweeny	,,	,,	4	1	0	2	8	0	10	4	0	3	0	0	12	15	0
	Thomas Kelly	,,	,,	3	3	24	2	5	0	8	15	5	3	0	0	11	14	0
	Richard Plunket	House and land	,,	5	2	7	2	5	0	14	9	4	2	10	0	13	17	0
	Joseph M'Can	,,	,,	6	0	0	2	5	0	14	10	0	2	10	0	15	0	0
	James Smith	,,	,,	0	0	20	2	10	0	2	10	0	.	.		3	0	0
	Patrick Reily	,,	,,	5	1	24	2	8	0	12	19	2	3	0	0	16	4	0
	Edward Sweeny	,,	,,	1	0	30	2	5	0	2	13	5	3	0	0	3	11	3
	James Mathews	,,	,,	24	1	19	2	2	0	64	18	6	3	0	0	73	2	3
	Nicholas Woods	Cabin and land	,,	22	0	0	2	2	0	46	4	0	2	10	0	55	0	0
	Patrick Whearty	Garden	,,	0	1	0	.	.		1	0	0	.	.		3	0	0
	William Kelly	House and land	Pilltown (15)	49	0	0	1	7	0	67	13	0	2	2	0	102	18	0
	Patrick and John Conolly	Cabin and land	,,	4	2	15	1	11	0	7	2	4½	2	5	0	10	5	8½
	Patrick Stephen	,,	,,	5	1	37	1	9	0	7	18	11½	2	2	0	11	10	6
	Thomas Kelly	Land	Bellemad	39	1	0	1	9	0	56	18	3	2	2	0	82	8	6
	William Kelly	,,	,,	33	0	0	1	10	0	49	10	0	1	12	0	52	16	0
	Luke Stephen	,,	,,	18	0	0	1	11	0	27	18	0	2	2	0	37	16	0
ST. MARY'S.	Nicholas Kelly	Houses and land	Coalp, East (17)	51	0	0	1	13	0	85	13	0	2	2	0	107	2	0
	Owen M'Laughlin	,,	,,	3	1	15	1	18	0	7	7	0½	3	0	0	12	0	0
	Philip Fitzsimons	House and land	Stameen (18)	21	0	0	2	10	0	56	10	0	2	10	0	52	10	0
	Patrick Mills	Cabin and lands	,,	5	2	0	2	9	0	13	9	6	4	0	0	22	0	0
	John Crosby	,,	,,	5	2	0	2	9	0	13	9	6	4	0	0	22	0	0
	Nicholas Landers	Houses and lands	,,	20	0	0	2	2	6	52	10	0	2	2	0	42	0	0
	John Branigan	Cabin and lands	,,	13	0	24	2	4	0	28	18	7	2	10	0	32	17	6
	John Chadwick	Houses and lands	,,	6	2	0	2	15	0	32	10	0	6	0	0	36	0	0
	William Caimes, Esq.	,,	,,	8	2	0	3	8	0	53	18	0	8	0	0	68	0	0
	Thomas Branigan	Cabin and land	,,	12	2	0	2	4	0	26	8	0	2	10	0	30	0	0
	Patrick M'Nally	Land	Coalp, West (19)	20	0	0	2	9	0	49	0	0	2	15	0	55	0	0
	Peter Mathews	Houses and land	,,	44	0	0	1	16	0	84	4	0	2	2	0	92	4	0
	Owen M'Loughlin	,,	,,	20	0	0	2	10	0	51	0	0	2	15	0	55	0	0
	James Halfpenny	Land and cabin	,,	15	0	0	2	8	0	36	0	0	2	15	0	41	5	0
	John M'Loughlin	Land	,,	15	0	0	2	0	0	30	0	0	2	10	0	37	10	0
	Ralph Smith	Offices and land	,,	25	0	0	2	14	0	69	0	0	3	3	0	78	15	0

Rent and Valuation of Occupiers—(*concluded*).

COUNTY MEATH. DROGHEDA UNION

Electoral Division.	Name of Occupier.	Description of Property rated.	Situation of Property.	Extent. Irish Measure. A. R. P.	Acreable Value according to Valuation from Field Books. £. s. d.	Net Annual Value as in Rate Book. £. s. d.	Acreable Rent paid. £. s. d.	Bulk Rent paid. £. s. d.
St. Mary's.	Patrick Boylan	Lands	Donegarney, Little	12 0 28	1 18 0	23 2 8	3 0 0	36 10 6
	Patrick Boylan, jun.	Cabin and lands	,, (20)	4 0 10	1 18 0	7 14 4½	3 1 0	12 7 9
	Thomas Malcolm	Lands	,,	90 2 25	2 10 0	225 7 9½	3 0 0	271 19 4
	John Tiernan	House and land	,,	8 0 20	2 4 0	17 18 9	3 0 0	24 7 6
	Patrick Whearty	,,	Donegarney, Great	2 0 0	2 0 0	5 0 0	. .	10 0 0
	John Tiernan	,,	,, (21)	17 2 25	1 18 0	35 10 11½	2 2 0	37 1 0
	Nicholas Woods	,,	,,	81 2 0	1 18 0	156 17 0	2 2 0	171 3 0
	Mrs. Mackey	,,	,,	17 2 25	2 10 0	50 8 9½	4 0 0	70 12 6
	Patrick Boylan	,,	,,	45 0 0	2 0 0	91 10 0	3 2 6	100 0 0
	Widow Kelly	Houses and land	Painstown (22)	13 2 0	2 8 0	35 8 0	3 0 0	40 10 0
	Christopher Flinn	,,	,,	1 0 14	3 0 0	3 5 3	3 3 0	3 9 0
	Widow Kelly	Cabin and land	,,	8 2 10	1 14 0	14 11 1½	2 2 0	17 19 7
	Peter Conolly	,,	,,	11 2 0	2 0 0	23 0 0	2 2 0	24 3 0
	Thomas Maguire	,,	,,	6 0 16	2 0 0	12 4 0	3 3 0	19 4 3
	John Greene	,,	,,	3 1 27	2 0 0	6 16 9	3 3 0	10 15 3
	Stafford and O'Rielly	House and lands	,,	5 0 2	2 6 0	14 13 0	3 5 0	16 5 5
	Patrick Kelly	,,	,,	6 0 2	1 13 0	10 14 6	2 0 0	12 0 5
	Michael Campbell	,,	,,	0 2 0	3 0 0	1 10 0	. .	4 0 0
	Michael Kelly	Cabin and land	,,	0 2 0	2 4 0	1 2 0	. .	4 0 0
	Joseph Kelly	,,	,,	2 0 0	2 4 0	4 8 0	3 0 0	6 0 0
	John Mackin	,,	Newtown (23)	0 2 0	4 0 0	2 0 0	. .	5 0 0
	Owen Murray	,,	,,	0 2 0	4 0 0	2 0 0	. .	5 0 0
	Patrick Bones	,,	,,	0 2 24	4 0 0	2 12 0	. .	10 0 0
	John M'Glew	,,	,,	0 3 5	4 0 0	3 2 6	10 0 0	7 16 2
	James O'Farrell	,,	,,	2 2 0	4 10 0	11 5 0	10 0 0	25 0 0
	Michael Matthews	,,	,,	1 0 0	4 0 0	4 0 0	10 0 0	10 0 0
	Bernard Magrath	Cabin and garden	,,	2 0 18	4 0 0	8 9 0	10 0 0	21 2 7
	Peter Flinn	,,	,,	3 2 10	3 10 0	12 9 4½	5 0 0	17 16 3
	Thomas M'Entaggart	Cabin and garden	,,	0 2 20	3 0 0	1 17 6	5 0 0	3 2 6
	John M'Entaggart	,,	,,	8 1 16	3 5 0	27 2 9	5 0 0	41 15 0
	James Carroll	Houses and land	Stagrennan (24)	22 0 0	2 14 0	60 18 0	4 0 0	88 0 0
	Robert M'Conkey	,,	,,	15 1 21	3 3 0	77 9 0	6 0 0	92 5 9
	Michael Mintaugh	Houses and lands	Kiltrough (25)	66 2 0	1 14 0	115 1 0	2 3 0	132 19 6
	Peter Mathews	Lands	Morningtown (26)	67 0 0	1 18 0	127 6 0	2 2 0	140 14 0
	Patrick Boylan	,,	,,	5 0 0	1 15 0	8 15 0	3 0 0	15 0 0
	James Maguire	,,	,,	3 2 0	1 15 0	3 15 8	2 10 0	9 15 0
	Bryan Victory	Cabin and land	,,	3 3 30	1 12 0	6 6 0	2 0 0	7 17 6
	Joseph Campbell	Houses and lands	,,	68 0 0	1 7 0	96 6 0	2 2 0	142 16 0
	Michael Arnold	House and land	,,	4 2 0	. .	12 4 0	. .	17 0 0
	Michael M'Clintock	,,	,,	. .	. .	11 18 0	. .	60 0 0
	Michael Faussett	,,	,,	85 0 0	2 0 0	137 0 0	3 0 0	255 0 0
	Patrick Smith	,,	,,	2 3 0	1 0 0	3 15 0	2 5 0	6 3 9
	John Reynolds	Cabin and lands	,,	2 0 0	1 5 0	2 10 0	2 2 0	4 4 0
	Christopher Connell	,,	,,	3 0 0	1 7 0	4 1 0	2 0 0	6 0 0
	Peter Mathews	,,	,,	2 0 0	1 8 0	2 16 0	2 0 0	4 0 0
	James Maguire	House and garden	,,	. .	. .	3 10 0	. .	5 0 0
	Margaret Day	,,	,,	. .	. .	1 0 0	. .	5 0 0
	James Brad	,,	,,	. .	. .	1 0 0	. .	5 0 0
	John Carolan	,,	,,	. .	. .	1 0 0	. .	5 0 0
	Thomas Macloom	House and land	,,	6 0 20	2 10 0	20 6 3	3 0 0	18 7 6

APPENDIX.

Drogheda.
Notes to table of townlands.

Notes illustrative of preceding Tables.

COMPILED FROM LOCAL INFORMATION.

Kilsharvan.

No. 1. *Kilsharvan.*—This townland lies south of Drogheda, about two miles east of the Dublin road: it lies between Shallon and Beaumont. The soil is of middle quality: it is partly limestone. The crops are half grazing and half tillage. There is a linen bleach-green kept in it, which gives a good deal of employment. A good deal of it is farmed by the owners; one of them, Mr. Armstrong, farms about 100 acres. He lets another portion of about 100 acres, which is now bought by Farrell. Mr. Mathews occupies a considerable grazing farm, which is his own. The population is very thin, except about the bleach-green.

Smithstown.

No. 4. *Smithstown,*—about 2½ miles from Drogheda, on the south side along the Dublin road. It is generally a bad description of soil on the east side; part of it on the west side is better. It is generally tillage. The crops are wheat, peas, oats, and potatoes. The rents are from 2*l.* to 2*l.* 2*s.* The population is thin. There is little pasture. Mr. O'Callaghan holds about one-half of it; he has not outlet, except cabin and gardens to his workmen. The rents are paid; the farmers make the rent out of the land. Thinks the rents are too high for the tenants to get rich.—MR. W. OWENS.

Shallon.

No. 6. *Shallon*—is about 3½ miles from Drogheda, 2 miles west of the old Dublin road. It is about the middle quantity of land; it is a clay soil, with limestone bottom. The crops are wheat, oats, and potatoes. It is well enough populated for the extent of it. It is cultivated by about a dozen farmers. They hold under Mr. Chester. There is no cottier population; each farmer with the help of his family tills his own land. The rents are from 2*l.* 10*s.* to 2*l.* The tenants pay their rents very honestly, but are uncommonly hard worked. They have no means whatever but the land, except himself (Wm. Owens). The extent of the farm is from 65 acres down to 5. It is all tillage; thinks he himself could not pay the rent out of the land without other resources, but, comparing the land with his neighbour's, thinks it is worth the rent.—MR. W. OWENS.

Gaffney.

No. 7. *Gaffney.*—In this townland there are only two or three farmers; between tillage and fruit-gardens they get their families reared. The rents are from 3*l.* to 2*l.* 2*s.* It is about a mile and a half east of Duleek. It is about three and a half miles from Drogheda. — MR. THOMAS KELLY.

Drogheda.

No. 14. *Bettystown*,—about four miles from Drogheda. Mr. Shepherd is the proprietor of the greater part, or nearly the whole of Bettystown. Part of it is a very good soil. It lies east of Drogheda, along the sea-shore. Part of it gravelly, and part of it a deep clay soil. The crops are general, part of it in grass, other parts in tillage; it grows wheat, oats, and potatoes. The population is not very thick. The farmers are generally small; they mostly till their own land without the assistance of labourers. There is no village, except a few houses together called Square, and towards the sea-shore there are a few more. The rents are from 2*l.* to 3*l.* an Irish acre. The rents are all paid. There is no cottier population except a few which are towards the sea-shore. The farms are from three acres to 20 acres. Bettystown is resorted to in the summer season as a bathing place, although there is no town. But the farmers who live near the sea-shore let their houses in the summer, and live in the back part of the premises with their families during that season. Some people from Drogheda, others from Navan and Athlone, lodge in those houses during the bathing season. That helps the farmers to pay the rent. A good part of those houses are ordinary mud houses thatched, some of them are slated. That and the produce of the land is all they have to pay the rent.—MR. THOMAS KELLY. Bettystown.

No. 15. *Pilltown*—is to the west of Bettystown. It is an agricultural district also. It is mostly in the occupation of Mr. Brodigan, who is the owner. He has let other parts to two or three tenants. The rent is two guineas. Some six or seven acres are let at 2*l.* 5*s.* The land is heavy strong land, and wet. There are a few cottier houses, occupied by labourers who work with Mr. Brodigan. They pay their rents in labour. The nominal amount of the rent of these cottiers' houses is about 2*l.* a-year, which is chiefly paid in labour, and the houses are kept in repair by the landlord. These houses would let for 2*l.* a-year to be paid in money. It is the same thing to the cottiers' to pay in labour or in money. It is a general practice with the farmers in that neighbourhood to charge 2*l.* a-year for a cottier's house, and to take it either in money or in labour.—MR. W. OWENS. Pilltown.

No. 17 and 19. *Coalp.*—Heavy stiff clay, yellow near the surface; bad subsoil on the east-side, but better on the west. Wheat is the general crop. The two Mr. Smiths are landlords of the greater part. It is partly arable and partly pasture. The population is not very great. There are 200 acres of it at present unoccupied. The landlord is a minor, and no lease can be granted. The rent in Coalp is about two guineas. It is about three miles from Drogheda. Coalp is inferior land, much inferior to Stagrennan. There are a few farmers, and a few cottiers under them. The farmers are making no money except what the landlords get. The export trade of corn has gone back within the last three years, in consequence of the failure of the crops.—Mr. W. OWENS. Coalp.

No. 18. *Stameen.*—This townland is two miles and a half from Drogheda. Soil yellow clay; some of it fine gravelly ground, with a good deep sod; subsoil yellow clay, and holds the wet. It is an agricultural district, both arable and pasture. It is not good enough for fattening, or at least they are not in the habit of doing that with it. It pays better in tillage, being near the manure of the town. Stameen gives every sort of crop very fair, except one portion of it near Coalp, which is inferior.—MR. W. OWENS. Stameen.

No. 20 and 21.—*Little Donecarney* and *Great Donecarney.*—Part of these townlands is very fine land: some of it gravelly, some of it strong yellow clay; deep soil; subsoil bad. Great and Little Donecarney.

No. 22. *Painstown.*—This is an agricultural district, mostly tillage, very little pasture; good deep soil, the subsoil yellow clay; crops mostly wheat, little or no oats. Landlord, Thomas Brodigan, Esq. Rents are high, but they are paid. It is nearly three miles from Drogheda. Many of the tenants have other ways of living besides the produce of the land. Many of them live partly by keeping a cart and horse, and drawing for road-makers; others by going to Dublin with merchandize, taking linen there, and bringing groceries up. There is very little trade in poultry between this and Dublin; there is a considerable trade in poultry between this and Liverpool, in comparison. Some of them help themselves out, more or less, by jobbing in that trade, the women selling something in the way of butter or eggs about the town of Drogheda. By all these means, added to the produce of the land, the people of Painstown pay the rent.—MR. THOMAS KELLY. Painstown.

No. 23. *Newtown*—Is just beside the town of Drogheda; it is the finest land about the town; it is highly manured and naturally good; it is deep clay soil, the subsoil is also good. There is a good deal of building on it—that is, a great many cabins, only one good house that they know. The cabins are not built in regular rows, but scattered; they are chiefly inhabited by labourers and weavers. There is generally an intermediate landlord. There are portions of it planted with fruit-gardens, which is very much subdivided, the tenants of which pay at the rate of about 10*l.* an acre for some of it. They make it out by living low, raising a pig and sending it to market instead of eating it; and also by various little ways of industry, in a similar way to Painstown. The weaving helps some of them a little.—MR. W. OWENS. Newtown.

No. 24. *Stagrennan*—Adjoins Newtown, is about a mile from Drogheda. Along the Boyne is fine land: some of it pays 4*l.* an acre, and some of it 6*l.* Part of it is a clay soil, and part of it gravelly; the subsoil is strong heavy clay, and holds the wet; it is all arable. It is thinly populated. Has only three tenants. Knows of no cottier tenants there. The three tenants are persons who pay their rent; one of them is worth a great deal of money. Thinks they are not growing rich at their rents, but they pay them.—MR. W. OWENS. Stagrennan.

No. 25. *Kiltrough*—Is not near such good land as Stagrennan: it lies up the Dublin road, about two miles and a half from Drogheda. It is heavy strong clay, but inferior quality. The crop is wheat whenever the tenant can; when they sow oats, it is mostly bad. It is highly rented: the rent is from two guineas to thirty shillings. The tenants are hard-working people, and pay the rent. There is a little weaving, which helps them. It is chiefly tillage land.—MR. THOMAS KELLY. Kiltrough.

No. 26. *Morningtown*—Is chiefly tillage; is about two miles from Drogheda. There are a few good houses and a few cabins. The rent is from 3*l.* to 1*l.* 10*s.* The people make the rent in various ways besides the produce of the land. It lies along the seashore. Some of the holdings extend to 50 acres, but the greater number are very small.—MR. W. OWENS. Morningtown.

EDENDERRY UNION.

APPENDIX.

Edenderry.

Extracts from Minute Book of Board of Guardians.

Extracts from Minute Book.

June 13, 1839.

At the first meeting of the guardians of the Edenderry Union,—Present, four ex-officio, and all the elected guardians;

Valuation Committees appointed.

It was carried unanimously,—That the elected guardians of each electoral division, along with such ex-officio guardians as reside therein or in the neighbourhood, be a committee to ascertain the rateable property in that electoral division, and that they report progress to the Board.

July 16, 1839.

Resolution,—To appoint valuators.

August 17, 1839.

J. H. Nangle, Esq., chairman. Present, 4 ex-officio, 18 elected guardians.

Resolved,—That competent persons be appointed to value the Edenderry Union. Extent, about 135,000 acres, and two considerable towns. The tenders to state the conditions, whether by value or by acreage, or by average on the houses, and when the valuation will be completed.

Valuation Committee.

Resolved,—That a committee of the Board of Guardians be appointed as a Valuation Committee, to communicate with the valuators and transact and report to the guardians upon all business relating thereto.

The Valuation Committee were appointed, consisting of eight guardians.

August 13, 1839.

Sir Francis M'Donnell, chairman. Present, 2 ex-officio, 21 elected guardians.

Seven tenders for valuation were read; the tender of Edward Robbins and Thomas Bracken, proposed to value the Union for 1*l.* 15*s.* the 1,000 acres, the houses at 4*d.* each, and all the other rateable property at 1 per cent., or to value all the rateable property for 260*l.*, and to complete the same within one year from the date of the contract; the guardians to supply all existing maps, surveys, and valuations.

Reference as to qualification of Valuator.

Resolved,—That a letter be written to William Daniel, of Halstown, and John Costello, Esq., agent to Luke White, of Lanesborough, Esq., requesting to know if the valuation made by Thomas Bracken of William Costello's estate, under the direction of the Court of Chancery, and of the estate of Luke White, Esq., were satisfactory in every particular, and should their answers prove satisfactory, that Messrs. Bracken and Robbins should be appointed.

September 14, 1839.

Edward Shaw, Esq., J. P., in the chair. Present, 1 ex-officio, 10 elected guardians.

Valuator appointed.

Resolved,—That Mr. Bracken having undertaken the survey and valuation of the Union for the sum of 260*l.*, which was accepted by the Board, he shall be bound to attend in all cases of appeal from his valuation, for which attendance he shall receive 40*l.*

The Board undertakes to afford Mr. Bracken access to all existing surveys attainable by the Board.

September 23, 1839.

Sir Francis M'Donnell in the chair. Present, 1 ex-officio, 16 elected guardians.

The valuator perfected his securities.

October 26, 1839.

R. Shannon, Esq., in the chair. Present, 12 elected guardians.

Resolved,—That the valuator be furnished with the ordnance survey of the Union and the field-books.

Ordnance survey.

Resolved,—That the guardian or guardians for each division be on the committee during the valuation of each electoral division.

Valuation Committee, how constituted.

November 23, 1839.

Present, 9 elected guardians. Mr. Shaw appointed chairman of the Valuation Committee.

December 21, 1839.

Sir Francis M'Donnell in the chair. Present, 1 ex-officio, 8 elected guardians.

Resolved,—That the valuator be required to attend the Valuation Committee in Edenderry on the 4th of January.

January 4, 1840.

At a meeting of the valuation Committee, Mr. Shaw in the chair. Present, 6 members of the committee, and 2 guardians of the divisions valued.

The valuator having submitted the documents to the committee, the meeting adjourned to February 1, 1840.

January 18, 1840.

At a meeting of the Board, Michael Williams, Esq., in the chair. Present, 10 elected guardians.

Extracts from Minute Book.

Resolved,—That the clerk be directed to procure copies of the tithe valuation of the electoral divisions of the Union, and furnish the valuator with them.

Resolved,—That, owing to the flooded state of the townlands, the valuator be permitted to select such high lands as he may think proper.

February 1, 1840.

Tithe composition ordered to be furnished to Valuator.

The valuator attended; but as only one member of the Board attended, there was no meeting.

February 15, 1840.

Edward Shaw, Esq., in the chair. Present, 1 ex-officio, 10 elected guardians.

Tithe valuation.

Resolved,—That the clerk be instructed to write to the Rev. Mr. Browne, to request that he would furnish the Board of Guardians with a copy of the tithe valuation of the parish of Cloncurry, for which the guardians will pay.

March 14, 1840.

J. Hervey, Esq., in the chair. Present, no ex-officio, 13 elected guardians.

Resolved,—That 10*l.* be paid for copying the tithe valuation.

April 11, 1840.

T. Wolstenholme, Esq., in the chair. Present, 3 ex-officio, 15 elected guardians.

Valuation of seven electoral divisions submitted to the Board and approved of.

Resolved,—That the returns made by the valuators of the value of the several lands and holdings in the electoral divisions of Castlejordan, Ballyboggan, Clonard, Cadamstown, Mylerstown, Ballinadrimna, and Ardkill have been investigated, and appear so far satisfactory.

June 6, 1840.

J. H. Nangle, Esq., in the chair. Present, 5 ex-officio, 12 elected guardians.

A letter from Mr. Robbins, one of the valuators, having been read, in which he requested an advance of money on account of the valuation,—

Resolved,—That the clerk be instructed to apprize Mr. Robbins that every application on the subject of the valuation should come from Mr. Bracken only.

Resolved,—That the clerk be instructed to write to the valuator, directing him to attend with his valuation on the 20th of this month; and that he shall mention what districts he will then be able to report on, in order that the clerk may summon the Valuation Committee, and the guardians of the divisions to be reported on.

July 4, 1840.

T. Wolstenholme, Esq., in the chair. Present, 2 ex-officio and 9 elected guardians.

Resolved,—That the clerk be directed to communicate with the valuator, and to request of him to inform him what portion of the valuation he will be prepared to submit to the Valuation Committee on the 18th instant, as they consider much time is lost by the valuators in producing their estimate.

July 18, 1840.

J. Harvey, Esq., in the chair. Present, 12 elected guardians,

Valuation of three divisions laid before the Board.

Resolved,—That the valuator having laid before the Board his return of the several electoral divisions of Carriche, and Carberry, and Clonmore, and having been investigated, appear so far satisfactory.

August 15, 1840.

F. L. Davies, Esq., in the chair. Present, 1 ex-officio and 9 elected guardians.

Valuation of Ballymacwilliam. Alteration with concurrence of Valuator.

The valuation of the electoral division of Ballymacwilliam having been examined by the Board, some alterations were made with the concurrence of the valuator, who was requested to consider a few others; generally the valuation was approved of.

September 12, 1840.

Edward Shaw, Esq., in the chair. Present, 1 ex-officio and 11 elected guardians.

Meeting of the Committee of Valuation.

Resolved,—That the Valuation Committee be requested to meet at the Board-room on the 14th of September, in order to meet the valuator and examine his books, and that all the guardians shall get notice of such meeting.

September 14, 1840.

—— Williams, Esq., in the chair. Present, 4 members of the committee and 5 guardians.

Valuation of seven divisions laid before the Board.

The valuator having submitted the valuation of the divisions of Ballinakill, Edenderry, Clonsart, Rathangan, Ballyhurly, Cloncurry, and Crogan, Resolved,—That having examined the same, we have found the valuation so far to be generally correct, except those parts marked for re-consideration.

October 10, 1840.

J. H. Nangle, Esq., in the chair. Present, 3 ex-officio and 9 elected guardians.

Resolved,—That the meeting of the Board, held on the 12th of September, was summoned for the purpose of taking into consideration the report of the valuator, and that it was, therefore, irregular to transact any other business of serious moment.

October 24, 1840.

(No chairman named in the minute-book.) Present, 4 ex-officio and 11 elected guardians.

Meeting of Committee of Valuation.

Resolved,—That the Valuation Committee of this Board do attend on the 14th of November, to meet the valuator and examine his books, and that the Board of Guardians do meet on the 21st of November, to consider said valuation, and to pay contingent expenses incurred.

November 14, 1840.

F. L. Davies, Esq., in the chair. Present, 3 members of the committee, and 4 members of the Board.

The valuator delivered to the clerk of the Union the books of the different electoral

APPENDIX.

Edenderry.

Extracts from Minute Book.

Amendments of Draft valuation approved of.

divisions of the Union, perfected, together with the maps and cess returns belonging to the Union. Resolved,—That the points left for re-consideration at the last meeting of the Valuation Committee, having been submitted to the valuator, the amendments were considered and approved of.

November 21, 1840.

Doctor Grattan in the chair. Present, 2 ex-officio and 16 elected guardians.

Resolved,—That the secretary be directed to inform the Commissioners that the books of the valuation of this Union have been this day laid before us, and to request their directions as to the place and period at and during which the valuation may be open to the public inspection, in accordance with the 69th section of the Act.

Additional remuneration to Valuator.

Resolved,—That the letter of our valuator, Mr. Bracken, relative to additional remuneration, in consequence of a larger quantity of land being found to be contained within the Union than was contemplated, when advertisements for the valuation were published, be recommended to the favourable consideration of the Board of Guardians, at their next meeting.

Resolved,—That the sum of 100*l.* be paid to Mr. Bracken, our valuator, on account of his charge for the valuation of this Union.

January 16, 1841.

Doctor Grattan in the chair. Present, 7 elected guardians.

Resolved,—That the books be handed back to the valuator, for the purpose of having proper numbers prefixed to the names of occupiers in each electoral division, according to the instructions of the Poor Law Commissioners.

Resolved,—That the clerk be instructed to furnish Mr. Robbins with the documents he required; this Board, at the same time, not recognizing Mr. Robbins as their valuator.

February 13, 1841.

Thomas Murray, Esq., in the chair. Present, no ex-officio—13 elected guardians.

Valuation complete.

Resolved,—That Mr. Bracken having completed the valuation, according to the directions of the Poor Law Commissioners, that the clerk he directed to give notice, according to the instructions of the Commissioners; the clerk be directed to insert advertisements in four newspapers; and also that 1,500 notices, of like import, be printed and distributed amongst the guardians, for the information of the rate-payers in their respective divisions.

Valuation to lie for inspection.

Public notice.

Resolved,—That the inspection of the valuation shall commence on 17th February, 1841, at the residence of the clerk, as it is the most convenient place for the public.

Objection papers.

Resolved,—That the clerk be directed to furnish 2,000 copies of objection slips.

March 13, 1841.

J. Murray, Esq., in the chair. Present, 2 ex-officio and 18 elected guardians.

Valuation not yet completed.

Time for inspection extended.

Resolved,—That as a townland and several farms are omitted in the valuation books, the valuator be directed to go over his books, and attend here on Saturday next, to account for those omissions; and, as the valuation cannot be considered complete with these inaccuracies, the time for objection against the valuation be extended, and the books be kept open until the 20th of March.

Evidence.

Evidence.

Board of Guardians.

Replies of BOARD OF GUARDIANS to queries as to the test of value which had been adopted.

Taking it generally, the land is rated at a fair valuation, so that a tenant could live by it.

Question.—Is the valuation higher or lower than what the land would let for?

Answer.—It is valued at what it ought to be let for as between landlord and tenant.

Question.—Is it higher or lower than the rent at which it might be let to a tenant who could pay the rent, and continue to pay it?

The Board gave no answer to this question, and were of opinion that that was not the criterion.

Mr. Bracken, Valuator.

Mr. BRACKEN, Valuator, *examined.*

His previous experience.

Was appointed valuator to the Edenderry Union on the 6th of September, 1839; was allowed a year to perfect the valuation. Previous to his undertaking the valuation he had been employed in valuing land for private gentlemen, for property about to be sold, and for the purpose of giving evidence before the House of Commons. The Union contains 167,000 statute acres, and is divided into 17 electoral divisions. He was supplied by the Board with the ordnance survey of the Union, which he used as the basis for ascertaining quantity. Never found it erroneous, save only one list of Griffith's valuation, but was never guided by it. His valuation differed from it, in some places higher, in some lower generally.

The difference chiefly took place where Griffith's valuation looked to the intrinsic quality of the land, rather than to its present state. He (Mr. B.) chiefly looked to the present state of the land.

Mode of proceeding with the valuation.

Valuation Committee.

According as the valuation for each electoral division was made, it was submitted to a committee of the Board, consisting of about 8 present members and the guardians elected for the division, the valuation of which was submitted to the committee. The committee were generally satisfied with his valuation; any objections made to it at that time were on the ground that it was low. These objections were not made because they supposed some persons would be charged with less than their proportion of the rate; but the guardians feared that the landlords would not be satisfied with such a valuation, as in that case they would bear more than their proportion of the rate. The greater proportion of the Board consisted of farmers paying rent. The landlords did not attend often, or in numbers. When suggestions were made by the committee, he generally reviewed the tenements objected to. In a few instances he complied

with their suggestions—they were generally made to induce him to raise the valuation. He (Mr. B.) was at first assisted by a Mr. Robins. Some parts valued by Mr. Robins were not seen by him, Mr. Bracken. The objections made to the valuation of individual tenements chiefly came from those places. This may have been partly owing to Mr. Robins not being present to answer them. Evidence.

There has been no applotment of any part of the Union under the Grand Jury Act. He (Mr. B.) had access to the tithe applotments, but used them only as guides to ascertain the quantity of land held by individuals. In respect of the valuation of the land, they varied much from his, being sometimes higher, sometimes lower. Tithe compositions.

Those valuations were made by people living in the neighbourhood. He is not acquainted with them, and knows nothing about their capabilities for valuing land.

He (Mr. B.) took that section of the Act which relates to the valuation, as his guide for value, which he understood meant a fair and reasonable value. He was strengthened in his opinion by a note to the Act of Parliament, which, as he best recollected, stated that it should be a low and reasonable letting. Understood this to mean such as would make a tenant very comfortable. Never had a doubt that this was the proper interpretation.

(Being referred to the copy of the Act published by the Commissioners, edit. 1839, London, Mr. B. observed, he thought that the copy used was not the same).

When he first commenced the valuation, he went upon a farm and calculated the probable produce. This he divided into three parts, one for the tenant, one for wear and tear; from the remaining third he deducted 12 per cent., and this third, so reduced, he allowed for rent, and this he called the net value or fair rent which a landlord should receive, according to his valuation. He made his valuation on the supposition that the land would only be let from year to year. This, in his opinion, was in accordance with the Act. Considers that the value should be higher, if he supposed a lease were granted of the premises. Principle of valuation.

The most prevalent farms in this Union vary from 50 to 100 acres. He set a higher value on small farms than large ones—they would bring more in the market. When a house was on the premises he increased the rent proportionably, making due allowance for repairs, &c. Extent of farms.

Never considered the value placed by the tenant upon his tenement when he sought to register. Made no account of registry.

The value he set upon lands, when valuing for other purposes, was quite different from that which he adopted for the Poor Law. When he valued properties for sale, he valued them at a rent, not a rack-rent. The valuation he made of this Union was at least 20 per cent. lower than a valuation for the purpose of sale. Valued much higher when giving evidence before the House of Commons.

At present the land in this Union is, to a great extent, let from year to year; knows land which he valued to have been since let from year to year, at a rent exceeding his valuation. Relation of valuation to letting value.

If let from year to year, it would let at from 1*s.* 4*d.* to 2*s.* more than he valued it.

The county cess is very unequal on town-lands or plough-lands; some pay for much more than they contain, while others do not pay for the sixth of their contents. County cess.

The nominal cess varies from 1*s.* to 1*s.* 6*d.* per acre, half-yearly.

The Marquis of —— seldom gives leases; Lord —— gives his tenants leases, and at a low letting value, he gives a man his due; Hon. —— does the same; Lord —— is an encouraging landlord; he gives leases, and he has heard that he allows the tenant in his rent for certain improvements that he specifies; Lord ——'s land is very good; he sets his lands at a low rent, compared with others, but does not give leases. Leases.

He was furnished with the accounts of the net and gross profits of the canal, and as the traffic on it in this Union is an average one, he divided the total net amount of profits by the extent 201 miles; the rate charged is 126*l.* per mile. Canal.

He (Mr. B.) would not undertake to value land under the Poor Act at a rack-rent; he thinks it could not be accomplished. The competition being so great, no one could judge what another might be forced to pay. Probable effect of valuing at a rack-rent.

Indulgent landlords will be offered by persons not possessed of capital, more than can be made out of the land; they hope that the landlords will not see them losers in the end.

Has been an agent; has experience in the letting of lands, and he always found that the chief object of many persons was to obtain possession of farms; the rent seemed to be a secondary consideration.

Reasons peculiar to individuals may enable them to offer and even to pay a greater rent than any other person would give; it would be impossible for any man to be acquainted with all the circumstances which would induce persons to outbid all reasonable calculation.

He knows of several instances where one man was able to make a livelihood paying 54*s.* per acre, while another is not able to pay for similar land 1*l.*, and this not the result of negligence.

For these and many other reasons he is of opinion, that no man could undertake to make a valuation at a rack-rent; he is positive that no degree of nicety in the relative value could render such a valuation satisfactory. The bulk of persons holding land are in favour of a low valuation.

He has seen the objections made to his valuation; they are mostly for reputed errors in quantity. A great part of the remainder are made by persons who complain that their neighbours are rated lower than they are.

At one of the meetings of the committee, a guardian objected to the valuation as too low; the other guardians immediately referred to the Act and canvassed the meaning of the clause, and overruled the objection. He has since heard of no objection to the principle on which he acted in making the valuation.

The quality of land varies much throughout the Union; rated some so high as 54*s.* per Irish acre, and in other cases arable so low as 10*s.* per Irish acre.

APPENDIX.

Edenderry.

Evidence.

There are two towns in the Union, both small; the land about them however is much increased in value by their vicinity to these towns; he has rated them accordingly.

First-class lands would fatten a 10 cwt. bullock to the acre; sheep could not be fed on such lands.

Land near towns valued higher.

Prime sheep-walks would fatten five to the acre, or three cows to five acres in rural districts; he valued such lands about 34*s.* per Irish acre.

Visited every tenement.

Near towns the value is much higher. Small shopkeepers wish to have as much land as will supply them with milk and their house with necessaries. He went upon every tenement (except a few that Mr. Robins valued) and examined the nature, extent, and locality of each holding. He employed persons who were acquainted with the localities of each tenement; by this means, with the assistance of the Ordnance Survey, he was not liable to mistake the contents.

He farms considerably, and would be most happy to get ground at the rent he valued it; would pay a large fine to get it upon those terms.

But notwithstanding thinks it impossible to make a general satisfactory valuation on any other principle than the one he adopted.

T. Wolstenholme, Esq., Guardian.

T. WOLSTENHOLME, Esq., Guardian, *examined.*

Valuation satisfactory.

On most occasions attended the meetings of the Board. Was not on the committee for valuation, but attended the meetings when they brought up their Report. The valuation so made was most satisfactory. No objections to the principle on which the valuation went; very few objections, but these were only as to the relative value. It was always understood by the Board, that the value should be decidedly a moderate one for the tenant. He knows fine grazing lands near Enfield, for which 3*l.* per acre was refused. He may not be exactly accurate as to the amount of the fine, but it was some thousands. The extent of this farm was between 200A. and 300A.; this farm is valued at about 3*l.* per acre. The lands throughout the Union are valued on the same principle. Thinks that a good and solvent tenant would, on an average, be willing to give 10*s.* an acre more than they are valued at. The tithe valuation is considered irregular; sometimes high and sometimes low. The rents were decidedly not taken into consideration. A rack-rent means that rent which a tenant pays, who is satisfied to live most miserably; this is not the rent understood when he says the land could be set for 10*s.* an acre above the valuation. Means by a fair rent what a tenant could pay, reserving to himself reasonable remuneration for his capital and labour; giving him support and enabling him also to lay something as a provision. Considers that a difference should be made in valuing land when a house was granted, and when set from year to year. The principal part of Carberry is held under leases for lives and years; Edenderry, principally at will; the lands in Cloncurry and Rathangan are leased. —— is the only landlord who grants leases in Clonard, Ballyboggan, and Castlejordan.

Definition of Rack-rent.

Fair Rent.

Dr. Gilligan, Clerk of the Union.

Dr. GILLIGAN, Clerk of the Union, *examined.*

General opinion in favour of a uniform Valuation.

It is the opinion of the most intelligent persons, that the valuation ought to be relatively fair in all parts of the Union; and that it is of less importance what height the valuation is framed upon, if the valuation be relatively fair. For example, if a Union be valued at 150,000*l.*, and supposing that be over the value, it will not impose a higher rate of cess upon an individual than he ought to bear, provided the same scale is preserved throughout.

The Commissioners gave directions to make a fair valuation.

Generally speaking the valuator has made a fair valuation relatively; gives that as the opinion expressed by guardians.

Is secretary to all meetings, whether of the Board, the Valuation Committee, or any other committee. The Valuation Committee met very seldom, but the business was transacted in a great measure by the General Board. Neither the Valuation Committee nor the Board ever met in any place out of Edenderry.

Proceedings relative to Valuation.

The valuator, as he proceeded, laid the parts valued before the guardians, for their consideration and approval. There was generally more or less discussion at all meetings for that purpose. Mr. Bracken resides at Ballymahon; had fair recommendatory letters; he had valued land before for Mr. Costello; also for Mr. Daniel, and for Mr. White; thinks he also valued for letting under the Court of Chancery; believes he deals in cattle; has a mill, and has land which he farms; he is considered an intelligent man. There were a great many applicants, perhaps 8 or 10; thinks there was only one regularly professional valuator amongst them. His demand was ridiculously extravagant; he required to be supplied with mearsmen, cars, &c. Mr. Bracken proposed to do it for 260*l.*, and 40*l.* more to be allowed to cover expenses of appeals, making in all 300*l.* The Union was advertised to contain 135,000 acres; he contracted for that extent; by his report it appears that *it* contains some 30 or 40,000 acres more, for which he requires additional payment. It seems to be the opinion of the Board that he should be remunerated for whatever amount exceeds his contract. As the valuation proceeded, does not recollect that the Board expressed any decisive opinion as its being too high or too low, but appeared to be satisfied. But opinions were expressed as to individual tenements being too high and sometimes perhaps too low in comparison. They made slight suggestions to him occasionally to reconsider particular valuations. They did not make any alteration, but sometimes he adopted their suggestions. Sometimes a suggestion was made to alter the valuation of a particular farm or a part of a district.

VALUATION of £10 COUNTY ELECTORS (Registered 1832 to 1840) so far as ascertained.

TY KILDARE. EDENDERRY UNION.

Marked thus * registered in 1832, and not since re-registered.

Name of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Observations.
Patrick Coyne	April 11, 1839	House and land	Johnstown	24 1 7	21 7 6	
Denis Farrell	,,	Ditto and lands	Martinstown	21 1 9	16 11 6	
Patrick Dempsy	,, 1835	House, mill, and land.	Gorthim	8 0 15	24 0 0	
Thomas Lunham	,, 1839	Land	Martinstown	43 0 4	36 10 2	
Patrick Mooney	,,	Ditto	Ditto	42 2 24	36 4 0	
James Walsh	,,	Ditto	Ditto	80 3 38	68 15 0	
Thomas Beatty	,,	Houses and lands	Cadamstown	13 2 26	10 17 9	
Patrick O'Brien	,,	House and lands	Johnstown	34 2 25	34 1 9	
Thomas Meety	June 25, 1839	Lands	Cadamstown	16 2 32	13 4 0	
Murtha Bein	April 11, 1839	House and lands	Ditto	109 0 0	74 0 0	
James Walsh	,,	Ditto	Ditto	53 3 4	41 10 0	
James Murphy	,,	Ditto	Ditto	38 0 27	27 18 3	
*James Boylan	Nov. 21, 1832	Houses and lands	Clonaugh	55 3 21	39 13 6	
John Healy	,, 1839	House and lands	Ditto	123 3 26	99 9 0	
Walter Sohan	June 26, 1839	Ditto	Ditto	31 3 38	22 14 3	
James Walsh	April 11, 1839	Houses and lands	Johnstown	91 2 7	55 16 6	
*Rev. M. Flanagan	Oct. 26, 1832	House and lands	Ballina	35 0 3	35 2 8	
*Patrick Gore	Nov. 21, 1832	Ditto	Ditto	31 3 9	25 1 5	Patrick in rate-book.
John Teeling	April 8, 1835	Ditto	Kilmurry	16 1 37	13 4 6	
*James Halligoin	Nov. 21, 1832	Ditto	Kilsharlo	26 2 36	18 7 9	
Pat. Dempsy	Jan. 7, 1835	House, mill, and land.	Girteen	8 0 15	24 0 0	
Tiney Mangan	Nov. 23, 1832	House and land	Dysart	195 0 30	114 9 6	Dead.
*John Kelly	Nov. 21, 1832		Moynally	21 0 9	13 13 0	
Patrick Mulvany	hune 26, 1839	House and land	Ditto	83 3 16	70 4 6	
Bryan Killan	June 25, 1839	House and lands	Royal Oak	29 0 25	21 12 0	
Patrick Boyne	Jan. 7, 1840	Ditto	Ballyvoneen	119 2 23	88 12 8	
*Brian Heany	Nov. 21, 1832	Ditto	Ditto	165 2 9	120 10 10	Patrick in rate-book.
*Edward Heany	,,	Ditto	Kilruthmurry	202 1 36	106 5 0	
*James Ledwith	Oct. 19, 1832	Ditto	Ditto	11 1 1	47 13 0	
Pat. Gorman	June 25, 1839	Ditto	Moynally	219 2 36	162 16 9	
Richard Burke	Oct. 1, 1839	Ditto	Mylerstown	263 0 35	276 1 0	
John Cleary	Oct. 21, 1839	Ditto	Claremount	194 1 20	204 0 0	
John Cleary	Nov. 21, 1839	House, offices, and land.	Ditto	194 0 20	204 0 0	
*Patrick Flanagan	Oct. 26, 1832	Ditto	Andregee	48 2 15	45 0 0	
*Peter Flanagan	,,	Ditto	Ditto	48 2 15	39 15 0	
James Flanagan	Jan. 7, 1840	Ditto	Clonuff	155 2 0	117 12 0	
*Thomas Quinn	Nov. 22, 1832	Ditto	Ballinamulla	17 1 26	6 14 4	
*Marcus Cribbon	Nov. 21, 1832	House and lands	Kinnefad	68 0 5	67 4 0	
*Thomas Holt	Nov. 22, 1832	House, offices, and lands.	Haggard	241 3 6	255 0 0	
William Jackson	April 11, 1836	House and lands	Ballygibbon west	145 3 5	103 10 0	
William Murphy	June 30, 1835	House, offices, mill, and lands.	Carberry	45 1 16	84 0 0	
Henry Madder	April 11, 1836		Ballygibbon	108 1 4	134 0 0	
Thomas Madder	,,	House and lands	Ballygibbon west	159 3 13	113 9 5	
John Madder	Oct. 16, 1837	Ditto	Deler	276 0 0	281 6 6	
Samuel Sague	April 11, 1836	Ditto	Colcor	178 2 29	154 0 0	
James Sague	January 1, 1838	Ditto	Ditto	178 2 29	154 0 0	
James Connell	June 30, 1835	Ditto	Rabbitfield	129 1 14	120 0 0	
John Hurst	April 11, 1836	Ditto	Daghead	118 0 39	63 17 6	
William Murphy	June 30, 1835	Ditto	Arkhill	252 2 21	273 0 0	
*Lennox	Nov. 21, 1832	House and garden	Rathmore	28 2 31	20 17 9	
*Owen Gillon	Oct. 19, 1832	House and lands	Kilnenen	24 1 7	17 12 6	
John Dowling	Oct. 17, 1839	Ditto	Conlonstown	45 1 16	30 2 0	
Patrick Keenan	June 20, 1839	Ditto	Ditto	213 2 13	161 9 4	
Hugh O'Connor	January 2, 1840	Ditto	Drumistown	189 3 29	123 2 4	
*John Archbold	Oct. 17, 1832	Land	Boston Commons	12 3 33	8 8 0	
Edward Lynch	April 2, 1835	House and garden	Ditto	3 0 38	2 2 0	
*Simon Quinn	Oct. 19, 1832	Ditto	Ditto	1 2 19	1 1 0	
*Richard Behan	Oct. 17, 1832	House and lands	Glenoree	28 2 38	15 10 6	
*Thomas Brack	,,	Ditto	Copparaget	161 0 0	83 15 0	

Valuation of £10 County Electors (Registered 1833 to 1840) so far as ascertained.

COUNTY MEATH. EDENDERRY UNI

Electoral Divisions.	Names of £10 Electors whose tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated, as stated in Rate-book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure, as in Rate Book. A. R. P.	Net Annual Value, as in Rate Book. £. s. d.	Observations.
BALLYBOGGAN.	Christopher Brogan	June 7, 1836	House and lands	Ballyboggan	59 0 19	45 12 6	
	John Brack	January 7, 1836	Ditto	Ditto	65 2 29	40 11 9	
	William Broader	Feb. 23, 1836	Ditto	Ditto	17 3 10	12 2 0	
	Patrick Byrne	Oct. 27, 1840	Ditto	Killeskillen	23 0 10	17 8 10	
	John Collins	Oct. 10, 1836	Ditto	Ballyboggan	16 0 31	11 5 0	
	Darby Cole	Jan. 8, 1840	Ditto	Killeskillen	92 2 37	71 11 3	
	Rev. Edward Duffy	Jan. 7, 1836	Ditto	Ditto	152 1 2	120 0 0	
	Laurence Duignan	April 6, 1840	Ditto	Harristown	47 0 20	33 9 1	
	James Moran	Jan. 7, 1836	Ditto	Killeskillen	20 2 21	11 2 4	
	James Moran, sen.	,,	Ditto	Ditto	30 3 1	18 12 3	
	Patrick Judge	Feb. 23, 1836	Ditto	Ditto	33 0 33	16 6 5	
	Patrick Monoghan	Jan. 7, 1836	Ditto	Ditto	41 2 32	25 10 0	
	John Montgomery	,,	Ditto	Ditto	30 3 1	18 12 3	
	John Shanly	,,	Ditto	Ballyboggan	130 3 8	68 12 9	
	Michael Gallagher	January 7, 1836	Ditto	Elmount	39 1 15	23 13 1	
	James Killen	January 8, 1840	Ditto	Camanstown	97 0 20	76 10 0	
	Thomas Killen	,,	Ditto	Ditto	97 0 30	76 10 0	
	John Killen	October 22, 1840	Ditto	Kildangan	67 0 35	47 4 6	
	John Moran	January 7, 1836	House and land	Elmount	65 0 33	43 15 6	
	John M'Namara	,,	Ditto	Knockersally	129 2 13	84 0 0	
	Michael M'Namara	January 8, 1840	Ditto	Springpark	85 3 16	60 19 0	
CLONARD	James Fawcett	June 25, 1833	House and lands	Mulpether	323 0 25	184 0 0	
	Matthew Gaffney	January 7, 1836	Ditto	Hanwood	84 0 37	91 0 0	
CASTLEJORDAN	Patrick Coyne	January 7, 1836	House and land	Castlehogan	26 1 30	17 19 0	
	Patrick Gaffney	,,	Ditto	Baltynoran	37 1 1	27 12 0	
	Thomas Kelly	January 8, 1840	Ditto	Ballynagichy	21 0 9	13 0 0	
	Morin Morris	,,	Ditto	Ditto	21 1 34	13 5 0	

VALUATION OF £10 COUNTY ELECTORS (Registered 1833 to 1840), so far as ascertained.

KING'S COUNTY. EDENDERRY UNION.

Marked thus * registered in 1832, and not since re-registered.

Electoral Divisions.	Names of £10 Electors whose tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated, as stated in Rate-book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure, as in Rate Book. A. R. P.	Net Annual Value, as in Rate Book. £. s. d.	Observations.
EDENDERRY.	*Richard Walsh	October 24, 1832	House and lands	Rathlumber	102 0 7	74 0 6	
	Edward Petit	April 2, 1838	Ditto	Edenderry lands	17 3 10	20 18 0	Elizabeth in rate.b
	Edward Payne	October 17, 1837	House, office, and plot.	Edenderry		14 0 0	
	*John Quinn	October 26, 1832	Ditto	Rathlumber	42 0 18	36 8 0	
	*James White	Nov. 8, 1832	House and land	Ballyknawbet	95 2 11	48 13 6	
	*William Bermingham	October 10, 1832	House	Edenderry		20 0 0	
	*Samuel Brereton	October 11, 1832	House and office	Ditto		26 10 7	
	*Christopher Cadogan	,,	House and land	Ditto		18 11 3	Henry Brien in book.
	*William Cartwright	,,	House and office	Ditto		8 0 0	
	*George Canavan	,,	Land, house, yard, offices and garden	Ditto		12 10 0 22 0 0	
	*Farrell Fox	October 15, 1832	House, yard, and offices.	Ditto		10 10 0	
	*Edward Going	October 10, 1832	House and land	Ditto		26 16 6	
BALLY-NAKILL.	*Francis Lee	Nov. 8, 1832	House and land	Ballylenkin	270 2 1	264 4 0	
	*John Jellico	Nov. 9, 1832	Ditto	Ballycolgan	53 1 32	40 8 6	
CLONSAST.	*Christopher Cadogan		House and land		26 2 36	18 11 3	
	*Edward Going		Ditto	Clonorane	46 3 36	26 16 6	
	*James Rorke		Ditto	Ditto	56 2 31	36 15 0	
	*John Moody	October 9, 1832	Ditto	Clongarritt	40 1 39	22 10 0	
BALLYMAC-WILLIAM.	Patrick Lacy	October 15, 1839	House and land	Ballybushol	168 1 13	156 0 0	
	Richard Mulligan	,,	Ditto	Ditto	42 0 18	26 0 0	
	James Dunn	,,	Ditto		0 1 24	0 12 6	
	James Dunn	,,	Ditto	Ballylirton	197 2 18	228 15 0	
	John Mulrine	,,	Ditto	Roske	126 1 15	91 13 0	
BALLY-BURLEY.	*Richard Hughes	Nov. 8, 1832	Ditto	Fahy	17 3 10	33 0 0	Succeeded by Ja Ennis.
	*Peter Ennis	,,	Ditto	Coolin	103 2 27	81 12 6	
	*Michael Gill	Nov. 7, 1832	House, offices, and land.	Tubberanly	171 2 32	230 11 0	
CLON-MORE.	Lee Carew	October 15, 1839	House and land	Clonmore	80 3 38	81 5 0	
	*John Hickey	Nov. 8, 1832	Ditto	Ditto	46 0 26	29 4 3	
	*James M'Namara	Nov. 9, 1832	Ditto	Ditto	40 1 39	31 5 0	

NORTH DUBLIN UNION.

APPENDIX.

North Dublin.

Extracts from Minute Book of Board of Guardians.

Extracts from Minute Book.

18th July, 1839.

First meeting of the Board—

Present, 9 *ex-officio*, and 33 elected Guardians.

Committee appointed to enquire and report as to existing valuation.

Committee appointed.

Chairman.	Mr. O'Gorman.
Vice-Chairman.	Mr. Baker.
Deputy Vice-Chairman.	Mr. Hennigan.
Mr. Sherrard.	Mr. Rathbourne.

31st July, 1839.

Committee reports resolutions passed by them, as follows:—

Report of Committee.

1st. Resolved—That we are unanimously of opinion that the valuation adopted by the Commissioners of the Metropolitan Police will be sufficient, so far as the same extends, to enable the Guardians of this Union to form such rates as may be necessary to be raised, particularly so, as they find in the 66th section of the said Act the following power thereby given to the Guardians: namely, to revise and correct any existing survey or valuation; and we feel, from the fluctuation of house property, that any valuation made 10 years since must require revision.

New valuation of rural districts necessary.

Poor-Law Commissioners to be requested to appoint the valuator.

2nd. That in the district beyond the Metropolitan Police district, it does not appear that we have anything in the way of valuation to rest upon. We therefore strongly recommend the Board, to request the Poor Law Commissioners to take such steps as may be necessary to procure forthwith a full and fair valuation of the houses and lands in the several rural districts of this Union, and to appoint the most competent persons to make such valuation on the most reasonable terms.

The foregoing resolutions were separately considered by the Board.

The first resolution was received and adopted.

An amendment proposed on the second resolution—

That the Commissioners be solicited that the choice be left with the Guardians of electing the valuators.

On a division, amendment negatived, and second resolution of Valuation Committee received and adopted.

14th August, 1839.

Present, 7 *ex-officio*, and 23 elected Guardians.

Answer of Poor-Law Commissioners.

Answer of Poor Law Commissioners to report on valuation read—

Stating that the Commissioners are of opinion that the Metopolitan Police valuation will be of great service to the Guardians as a ground work of their proceedings; but that the Commissioners apprehend that it does not adhere so closely to the principles in the Poor Relief Act, to be in itself a sufficient valuation without a thorough revision and adaptation to the purposes of that Act, and further stating, with reference to the rural districts, that the tithe valuation might be found useful in framing the valuation.

Poor Law Commissioners decline to appoint the valuator, on the ground that the responsibility ought to rest with the Guardians.

With reference to the proposal that the Commissioners should appoint professional valuators for the service of the Union, the letter of the Commissioners contained the following passage:—

"The Commissioners having bestowed their best consideration upon this proposal, and on the circumstances which might possibly have made such a course appear advisable, they are desirous in every arrangement to comply with the express wishes of the Board of Guardians, and they are always ready to afford them such support and assistance in the administration of the law, as they may stand in need of; but they do not consider themselves at liberty to supersede, in this instance, the ordinary functions of the Board of Guardians, or relieve them from responsibility which the law primarily casts upon them, by taking a measure which the Commissioners conceive to be intended by the legislature only as an exception in very special cases from the general rule. The Guardians are answerable for the correctness of the rate when made, and it is reasonable and consistent with sound principle, that they should, subject to the sanction of the Commissioners, appoint the valuators, by whose professional assistance it will be their duty hereafter, to make and assess the rate."

In conclusion, the Poor Law Commissioners exhorted the Guardians to address themselves forthwith to this important duty.

The Board, on taking into consideration the answer of the Commissioners—

New valuation resolved on by the Board.

Resolved—That a new valuation be proceeded with.

Resolved—That there should be two classes of valuators, one for the City Electoral Division, the other for the rural divisions of the Union, and that advertisements be published for valuators.

28th August, 1839.

Tenders from fourteen persons proposing to value the Union received.

Decision postponed to 31st August.

31st August, 1839.

Present, 6 *ex-officio*, and 20 elected Guardians.

APPENDIX.

North Dublin.

Extracts from Minute Book.

Valuators appointed.

The fourteen persons who had sent in tenders, were separately examined by the Board, and it was agreed that the tenders of Mr. Bolger and Mr. Vaughan should be accepted. The former for the City, which he undertook to complete by the 30th of November next, for 360*l.* The latter for the rural portion of the Union, which he undertook to complete by the 30th of November next, for 150*l.*

11th September, 1839.

Present, 6 *ex-officio*, and 18 elected Guardians.

The Assistant Commissioner informed the Board, that Mr. Vaughan had also undertaken to value the rural portion of the South Dublin Union in the same period.

Resolved—That Mr. Vaughan's security be increased to 300*l.*

Part of valuation to be laid before the Board as a specimen.

Valuators directed to lay before the Board, on their days of meeting, the portion of the valuation they may have done up to that period.

Valuators directed to give in the names of their assistants on the next day of meeting.

18th September, 1839.

Present, 6 *ex-officio*, and 18 elected Guardians.

Communication from South Dublin Union as to securing uniformity in valuing the two Unions.

Letter from the Guardians of the South Dublin Union read, inclosing a copy of the resolution which passed at their Board on the 3rd instant, to the effect that the valuators be instructed to take the necessary measures to secure an uniformity of principle in the valuation of the North and South Dublin Union, and that the Guardians of the North Dublin Union be requested to co-operate in carrying it into effect.

Letter from Poor Law Commissioners, approving of Messrs. Vaughan and Bolger as valuators, provided they enter into proper securities.

Valuation of one parish to be laid before the Board.

Mr. Vaughan reported progress, and was directed to complete the valuation of a parish or two, and to lay it before the Board at their next meeting.

Assistant valuators.

Mr. Bolger gave in the names of his assistants, reported progress, was recommended where he differed from former valuations to take notice of his reasons, and directed to lay a portion of his valuation before the Board at their next meeting.

The resolution of the Board of Guardians of the South Dublin Union, recommending the adoption of a uniformity of principle in the valuation of the North and South Dublin Unions, was notified to Mr. Bolger.

2nd October, 1839.

Present, 4 *ex-officio*, and 18 elected Guardians.

Specimen of the valuation laid before the Board.

Valuator of Rural Divisions was called in, and produced a specimen of the valuation of the townland of Cruise Rath, which appeared satisfactory to the Board. He reported that he had dismissed Mr. Henely, one of his assistants, and that he had replaced him by Mr. Saunders, which proceeding was approved of by the Board of Guardians.

Mr. Bolger was also examined as to the progress and method he was pursuing, and his statements were considered satisfactory by the Board. Mr. Bolger announced to the Board, that he had employed two new assistants.

28th October, 1839.

Present, 8 *ex-officio*, and 20 elected Guardians.

Specimen of the valuation disapproved of.

Mr. Vaughan produced several valuation sheets partially filled; those examined by Mr. Barlow were incorrect, and it was considered that they would require revision.

Mr. Vaughan was directed to lay before the Board at the next meeting, a portion of the valuation in a complete state.

He stated that in the parishes of Howth, Baldoyle, Raheny, and Clontarf, the contents given by the Ordnance maps differed from that given by the County Cess Returns; directed to give the preference to the Ordnance maps.

Valuation of one street to be laid before the Board.

Mr. Bolger submitted some sheets of the city valuation; directed to produce the valuation completed of one street in each ward, at the next day of meeting.

Resolved—That the valuators be required to submit to the Board, specimens of the plans adopted respectively by them, with regard to demesnes, farms, houses, and every description of rated property within the Union, preparatory to their making out the general valuation by the 30th November next.

13th November, 1839.

Circular of valuation and rating.

Twelve copies of the circulars on valuation and rating were supplied for the use of valuators.

4th December, 1839.

Present, 7 *ex-officio*, and 20 elected Guardians.

Mr. Bolger handed in the valuation of the North City Electoral Division, but it was agreed that it should not be opened to the inspection of the rate-payers until the Guardians reported it to be correct.

Draft valuation distributed amongst the Guardians for examination.

Resolved—That the Board of Guardians accept Mr. Bolger's offer of giving his memorandum books, in order that the Guardians may examine into the correctness of the valuation as now presented; and that he, Mr. Bolger, shall retain in his own safe keeping the original valuation, which he will deliver to the Board of Guardians as soon as the examination by the Guardians of the several wards is finished; and that the memorandum books now taken out by the Guardians of wards shall be returned to the Board on Monday next.

9th December, 1839.

Present, 3 *ex-officio* Guardians, and 20 elected Guardians.

Reports of several Guardians on valuation books of their respective districts.

Mr. Galloway stated he had examined the valuation of St. Thomas's Parish, and that he considered it in general fair, but in some cases rather high.

Mr. Arkins stated that he had examined the valuation of St. Michans' Parish, and discovered in it many inaccuracies; he considered the valuation to be in many cases much too low, and in others too high; he mentioned several houses on Ormond Quay, that in particular occupied by Mr. Cavaragh, the gun-maker, valued at 20*l.*, he considered should be valued at 40*l.*

The valuator gave his reasons—house in bad repair, &c.

Mr. Sherrard stated that several houses in Gardiner Street are erroneously valued, one that lets at 50 guineas a-year is valued only at 27*l.* 10*s.* Others which let at 60*l.* or 65*l.*, are valued at 35*l.*

Mr. Lynnot stated, that he considered the portions of St. Paul's Parish which he had examined was very satisfactory.

Resolved—That on Friday next the Board take into consideration the valuation of St. Michans' and St. Paul's; on Monday, Mary's and Grange Gorman; and on Wednesday, Thomas's and George's; and that the said valuation be referred back to Mr. Bolger for revision in the interval.

13th December, 1839.

Present, 5 *ex-officio*, and 20 elected Guardians.

Further reports of several Guardians as to valuation of their respective districts.

Mr. Bury stated that he had carefully examined the valuation of St. Paul's Parish, and considered it satisfactory.

Mr. Arkins stated that he had discovered other errors in the valuation of St. Michans' Parish since he made his report.

Mr. O'Higgins' house, in North Anne Street, he considers too high compared with the houses of Mr. M'Nally and Mr. Hunt; Mr. O'Higgins' house is valued at 40*l.*, the other two at 27*l.* 10*s.* each.

Mr. Bolger, the valuator, stated in explanation, that a plot of ground attached to Mr. O'Higgins' house was included in the valuation, that it was in much better repair than the others, and that Mr. O'Higgins refused him admission. After some discussion, the valuation of the three houses was confirmed. Mr. Arkins considered Mr. Hughe's houses, 10 and 10½ Best Lane, to be unequally valued; Mr. Bolger valued one at 35*l.*, the other at 15*l.*

Committee of inspection appointed.

Captain Cottingham, Mr. O'Gorman, and Mr. Gardner, examined the houses, and recommended that they should be valued alike, that is, at 25*l.* each. Mr. Bolger stated that he had added 6*l.* to the value of Mr. Cavanagh's house on Ormond Quay; Mr. Arkins and other Members considered its valuation to be still too low. Most of the houses in Ormond Quay were considered to be valued too low, and a Committee of three Guardians was appointed to examine them.

16th December, 1839.

Present, 1 *ex-officio* Guardian, and 12 elected.

Report of Committee.

The Committee appointed to revise the valuation of houses on Ormond Quay, recommended the following alterations, namely—the house No. 38, from 50*l.* to 60*l.*; No. 37, from 45*l.* to 52*l.*; No. 35, from 47*l.* to 52*l.*; No. 31, from 40*l.* to 35*l.*; No. 26, from 50*l.* to 70*l.*; No. 24, from 50*l.* to 57*l.*; No. 23, from 75*l.* to 90*l.*; No. 22, from 45*l.* to 50*l.*; No. 21, from 50*l.* to 70*l.*; No. 19, from 50*l.* to 65*l.*; No. 18, from 45*l.* to 60*l.*; No. 16, from 55*l.* to 65*l.*; No. 15, from 55*l.* to 70*l.*; No. 14, from 90*l.* to 100*l.*; No. 13, from 95*l.* to 100*l.*; No. 11, from 80*l.* to 90*l.*; No. 10, from 65*l.* to 75*l.*; No. 9, from 55*l.* to 60*l.*; No. 5, from 40*l.* to 45*l.*, No. 4, from 26*l.* to 35*l.*; No. 3, from 40*l.* to 35*l.*; No. 2, from 35*l.* to 46*l.*

Several other alterations were suggested by the Guardians; they were, in most cases, to reduce the valuation. Mr. Bolger was recommended to take these suggestions into consideration.

20th December, 1839.

Present, 2 *ex-officio*, and 10 elected Guardians.

Mr. Bolger was in attendance, and handed in the valuation of the North City.

City valuation adopted by the Board.

Resolved—That Mr. Bolger's valuation be now received, and taken as the valuation of the city portion of the North Dublin Union.

Valuation books to be sealed up.

Resolved—That the six books of the valuation of the city portion of the North Dublin Union be sealed up, and deposited in the care of the Poor Law Commissioners until required by the Board.

Mr. Vaughan attended with the valuation of the rural portion of the Union, and he agreed with the Board to produce a copy of each electoral division in a separate book, on the next time of meeting, for 12*l.*

27th December, 1839.

Present, 5 *ex-officio*, and 19 elected Guardians.

Draft valuation of rural districts distributed among Guardians.

Mr. Vaughan handed in copies of the rural portion of the valuation, and they were distributed among the Guardians of the different electoral divisions.

6th January, 1840.

Present, 6 *ex-officio*, and 9 elected Guardians.

Reports of several Guardians as to valuation of their respective districts.

Mr. Thompson stated, that there were several omissions in the valuation of Blanchardstown Electoral Division; that the valuation of that division was in general unequal, some places being valued too high, and others too low. Mr. Vaughan was in attendance, and the particular cases alluded to by Mr. Thompson were pointed out to him. Captain Lindsay stated that he, with others, examined the valuation of Glasnevin Electoral Division, and that some small alterations would, in his opinion, make it correct.

APPENDIX.

North Dublin.

Extracts from Minute Book.

Two electoral divisions considered 10 per cent. too high.

10th January, 1840.

Present, 4 *ex-officio*, and 15 elected Guardians.

Mr. Rorke stated, that he and five other Guardians had examined the valuation of Blanchardstown and Finglas Electoral Divisions, and in almost every case they considered the valuation about 10 per cent. too high.

Resolved—That Mr. Vaughan be required to attend the next meeting of the Board, to hear the objections made to his valuation of the districts of Blanchardstown and Finglas, with the intent either of altering or maintaining the same.

15th January, 1840.

Present, 7 *ex-officio*, and 20 elected Guardians.

Resolved—That Mr. Vaughan be called upon and required to deliver into the Board of Guardians, his valuation of the rural districts, and verify the same on Monday, the 20th instant.

20th January, 1840.

Present, 4 *ex-officio*, and 16 elected Guardians.

Resolved—That Mr. Vaughan be required to bring his valuation to this Board on Monday next, in order to swear to the same.

It was agreed, that Mr. Bolger should be summoned to attend also on Monday, to swear to his valuation.

27th January, 1840.

Present, 4 *ex-officio*, and 19 elected Guardians.

Valuation verified by declaration of valuators.

The valuation of the Union was handed in by Messrs. Bolger and Vaughan, and each signed a declaration regarding the correctness, &c., of the portion valued by him.

Resolved—That the valuation, as now laid before the Board of Guardians by Mr. Vaughan, —same having been declared by said valuator to be in all respects correct, to the best of his skill and knowledge,—be accepted.

It was agreed that notice should be given to the rate-payers, that the valuation would be open to their inspection from Thursday the 30th instant to Tuesday the 25th, Sundays and Wednesdays excepted.

29th January, 1840.

Present, 5 *ex-officio*, and 14 electoral Guardians.

Moved that rural divisions are too highly valued.

On the motion of Mr. Cosgrave—"That the rural valuation be reduced 7½ cent," It was moved as an amendment—"That it is the opinion of the rural Guardians, that the rural valuations are in most cases too high."

(The result of this motion does not appear in the Minute Book.)

5th February, 1840.

Present, 10 *ex-officio*, and 26 elected Guardians.

Letter from Poor-Law Commissioners as to rural valuation.

The following letters where read to the Board.

A letter from the Poor Law Commissioners, acknowledging the receipt of the resolutions of the Board of the 29th ultimo, regarding the high valuation of the rural portion of the Union; and the Commissioners state, that it will be the duty of the Board to make such reductions in the particular cases complained of, as will render the valuation conformable to the Act, &c.

A letter from the Poor Law Commissioners, conveying their approval of the resolution, accepting the valuation delivered by Mr. Vaughan, he having certified that it was correct, according to the best of his skill and knowledge.

A letter from Messrs. Bolger and Vaughan, claiming compensation for additional trouble and expense in making the valuations.

Application for a loan to pay valuators.

19th February, 1840.

Present, 7 *ex-officio*, and 25 elected Guardians.

Application to treasurer for a loan of 600*l.* to pay valuators, to be charged with interest, on the second rate which shall be levied.

It was agreed that the valuators be summoned to inspect the objection-sheets, and to take any copies or extracts from them which they may consider necessary, to enable them to revise their valuations.

26th February, 1840.

Present, 5 *ex-officio*, and 18 elected Guardians.

Hearing of objections.

Resolved—That the objections be sorted into rural and city, and into Electoral Divisions and wards, and that a list of the persons objecting, be sent to the Guardians of the Electoral Divisions and wards, in which the objections exist.

That this Board do sit from day to day, Wednesday excepted, from Monday next, to take the objections into consideration, commencing with the city wards, in the same rotation they stand in, and afterwards with the rural objections in the same way.

The Guardians in city and county, to give notice to the objectors in their respective districts of the days on which their objections are likely to be heard; that while the objections are going on, the Board do sit from 11 to 4 o'clock, and go through as nearly as possible, two wards, or two Electoral Divisions, each day.

Resolved—That a copy of the foregoing resolution be forwarded to the valuators, accompanied by a letter intimating to them, that the Board expects they will attend on the days that their valuation will be under consideration.

It was agreed that notice to objectors be given in the morning papers of the parishes to be

considered on certain days. Mr. Roper gave notice, that he will this day fortnight propose a rate.

4th March, 1840.

Present, 8 *ex-officio*, and 24 elected Guardians.

Read—A letter from the Poor Law Commissioners, approving of the course adopted to defray the expenses of the valuation, and authorising the Board to charge second rate with the repayment of 600*l.* and interest for that purpose.

11th March, 1840.

Present, 6 *ex-officio*, and 22 elected Guardians.

Resolved.—That a rate of 5*d.* in the pound be made on the valuation for the ensuing half year. Rate of 5*d.* in the pound.

Advertisement for collectors of poor-rate.

Ordered to pay Mr. Bolger 360*l.* for valuation of North City Division.

Ordered—That persons be employed to compute the rate at 5*d.* in the pound on valuation.

16th March, 1840.

Present, 4 *ex-officio*, and 17 elected Guardians.

Resolved—That the rate of 5*d.* in the pound as agreed to, be now made, and signed by the Chairman and three Guardians; and seven days' notice be given so as to make the rate payable on the 23rd instant.

Rate books signed accordingly.

Mr. O'Gorman gave notice of a resolution to the effect, that Mr. Vaughan, in the peculiarly arduous, laborious, and difficult undertaking of the valuation of the lands and tenements of the Rural Districts, has merited our warmest approbation, and that we deem the valuation as complete and impartial, and as fairly proportioned as the nature of such an undertaking could admit of.

18th March, 1840.

Present, 4 *ex-officio*, and 19 elected Guardians.

A letter from the Poor Law Commissioners, approving of rate at 5*d.* in the pound.

25th March, 1840.

Present, 7 *ex-officio*, and 27 elected Guardians.

Proposals for collecting the rates opened and read; out of the proposals for collecting the City rate, the eight of the lowest selected; the Board then proceeded to vote for four out of the eight, and then for two out of the four. Collectors of rates.

The Collector of Rural Districts elected.

1st April, 1840.

Present, 3 *ex-officio*, and 18 elected Guardians.

Read—Letter from the Poor Law Commissioners sanctioning the appointment of Messrs. Bradshaw and Brennan to collect the City rates, and refusing to sanction the appointment of Mr. Cavanagh to collect the rates of the rural portion of the Union; Mr. Gilbert, County Cess Collector, having proposed to collect them at as low a per centage. Poor Law Commissioners refuse to sanction appointment of rural collector.

Mr. Gilbert appointed collector accordingly.

Mr. O'Gorman withdrew his motion of which he had give notice on the 16th of March, respecting Mr. Vaughan, until he sees how appeals against his valuation may succeed.

25th April, 1840.

Present, 4 *ex-officio*, and 16 elected Guardians.

A letter from the Poor Law Commissioners was read, requesting to be furnished with copies of the instructions which may have been issued from the Board, exclusive of those published by the Commissioners in their printed circulars, relative to the valuation of the rateable property in the Union. Letter from Poor-Law Commissioners as to instructions given to valuators.

4th May, 1840.

Present, 4 *ex-officio*, and 19 elected Guardians.

Letter from the Poor Law Commissioners, accompanying six copies of circulars issued by them on the 25th ultimo, on valuation.

13th May, 1840.

Present, 3 *ex-officio*, and 15 elected Guardians.

Valuator requested to value the portion of the Ballast-office concern, not exempted by the resolution of the 4th March, last; Mr. Arkins gave notice that he will, on the 20th instant, bring before the Board the valuation of the North City, with a view to its revision. Revision of valuation proposed.

The Collector (Mr. Gilbert) stated that there would be much difficulty in the collection of the rate, in consequence of the Christian names not being given.

20th May, 1840.

Present, 4 *ex-officio*, and 26 elected Guardians.

Proposed by Mr. Arkins, and seconded by Mr. Butler, that Christopher Coyne and John McNeile, be employed to revise the valuation of the North City Electoral Division, and that a Committee be appointed to assist the above persons in the revision. It was, however, agreed that the motion be postponed for a month, for further consideration.

It was ordered that the City Collectors bring a list on this day week, of any doubtful assessments they shall have met with, and that a Committee be appointed to examine them. Collectors to report on valuation.

APPENDIX.

North Dublin.

Extracts from Minute Book.

Return ordered by House of Lords.

25th May, 1840.

Present, 13 elected Guardians.

Letter read, from the Poor Law Commissioners, accompanying an order from the House of Lords, that there be laid before the House a return of all houses in the Dublin Unions, valued in the Valuator's returns under the annual value of 10*l.*, the valuation of which was afterwards raised to 10*l.*, and the evidence upon which such addition was made.

Letter from the Poor Law Commissioners, requesting that copies of the circular of the 25th March, on valuation and rating, be returned; in lieu of which, they will immediately send revised copies.

27th May, 1840.

Present, 6 *ex-officio*, and 16 elected Guardians.

The consideration of the collector's lists of doubtful assessments was postponed.

10th June, 1840.

Present, 5 *ex-officio*, and 11 elected Guardians.

The Assistant Commissioner recommended the Guardians to consider, as soon as possible, what alterations it will be necessary to make in the valuation before a new rate is made.

Letter from the Poor Law Commissioners, accompanying the opinion of their law adviser, G. Coode, Esq., as to the legal mode of valuing the rentable property of gas and water-companies. His opinion is, that they are to be valued at the rent which a tenant would give for them, allowance being made for outgoings in repairs, taxes, &c.

Letter from Mr. Bradshaw (the collector), informing the Board that a Mr. Horseman had directed his tenants to resist the payment of the rate, as he would resist it himself.

Warrant to distrain Mr. Horseman's house.

Houses omitted in valuation.

Mr. Bradshaw stated that three houses in Liffey Street, and one in Capel Street, were omitted in the valuation.

17th June, 1840.

Present, 2 *ex-officio*, and 20 elected Guardians.

Letter from the Poor Law Commissioners, accompanying six copies of revised circular, of the 25th March, on valuation and rating.

Notice of appeal from Mr. Kerr, from 110, Capel Street, read. Mr. Kerr to be informed that his case will be considered, previous to the next rate being struck.

The consideration of Mr. Green's case, of No. 30, Gardner's Place, complaining of being too highly valued, was postponed.

24th June, 1840.

Present, 5 *ex-officio*, and 20 elected Guardians.

A letter from Doctor Grady, complaining of houses and lands at Howth and Killbarrack being over valued, was read; he was informed that they could not interfere with the present rate; but that his case will be attended to previous to striking the next rate.

A similar letter from Messrs. Williams and Gibton, to which the Board gave the same answer. And in addition, that the valuation of their premises did not appear to the Board too high.

Committee appointed to consider the claims for exemption from rate, by public buildings, hospitals, and charitable institutions.

Committee appointed to revise the valuation.

Resolved—That a Committee be appointed to revise the valuation, and that such Committee be requested to report on such cases as they may consider improperly rated, and to suggest such alterations as they may consider to be expedient.

15th July, 1840.

Present, 2 *ex-officio*, and 18 elected Guardians.

Unoccupied houses.

Read a letter and minute from the Poor Law Commissioners, on the subject of rating unoccupied houses.

22nd July, 1840.

Present, 2 *ex-officio*, and 16 elected Guardians.

The following were appointed a Committee to revise the last rate, to consider appeals already lodged, or which may be lodged against said rate, to recommend to the Board the amount of rate for the ensuing half year, considering the proportions to be raised on each Electoral Division.

Captain Lindsay, Messrs. Roper, Law, Kearney, Campbell, and Kirwan.

5th August, 1840.

Present, 7 *ex-officio*, and 11 elected Guardians.

Collectors to report on valuation.

In order to insure, as far as possible, a fair valuation upon which the approaching rate is to be made, resolved that the collectors of the present rate be instructed to make and return to the Board a list of such premises as appear to them to be valued too high, and on the other hand too low; as also of any premises not valued, or omitted to be valued; and such lists be referred to a competent valuator, previous to the making the said next rate.

12th August, 1840.

Present, 5 *ex-officio*, and 14 elected Guardians.

Letters from Messrs. Carolin, Miller, Bradshaw, and Brennan referred to Valuation Committee.

19th August, 1840.

Present, 4 *ex-officio*, and 16 elected Guardians.

Read—Letters from the collectors, Messrs. Brennan and Bradshaw; referred to Valuation Committee.

Notice was given of a motion for that day week, that valuators be appointed to revise the valuation, with the aid of the two city collectors.

26th August, 1840.

Present, 6 *ex-officio*, and 16 elected Guardians.

Resolved—That valuators be appointed to revise the present valuation, who shall be required to inspect, and revalue any houses, premises, or lands which may be laid before them by the Board as requiring alteration, either by increasing or diminishing the existing valuation of said premises, and placing a valuation on any new houses or buildings which may have been completed since said valuation. Messrs. Taylor and Magennis were appointed valuators for the above purpose.

Revising valuators appointed.

Agreed that the Valuation Committee be summoned to meet the valuators on the 28th instant.

31st August, 1840.

Present, 3 *ex-officio*, and 13 elected Guardians.

The valuators, Messrs. Taylor and Magennis, attended the Board, and they were informed that the Board required the revision of such cases as might be laid before them; and they agreed to revalue any number of cases in the Union, either within the city or rural district, and to value such property within the same, as may appear to have remained without being rated; the valuators proposed to leave the remuneration for said work to the Board.

Remuneration of valuators.

2nd September, 1840.

Present, 7 *ex-officio*, and 25 elected Guardians.

A letter of agreement, drawn up by the chairman for the valuators, and approved by the Board, was signed by the valuators Messrs. Magennis and Taylor.

Resolved—That an advertisement be inserted in the newspapers, giving notice to the rate-payers within the Union that any objections which may exist to the late rate, be laid before the Board, on or before the 10th instant, when said objections will be considered previous to striking a rate for the ensuing six months.

Advertisement for objections previous to striking a new rate.

9th September, 1840.

Present, 5 *ex-officio*, and 14 elected Guardians.

Notices from persons claiming to be rated in pursuance of the Act for the Regulation of Municipal Corporations, laid before the Board, and the consideration of them postponed until this day week.

The objections received to the present valuation, and the reports made by the collectors as to the valuation, were laid before the Board, and the clerk was directed to furnish the valuators with lists of the places to which the objections and reports referred, but not with any information as to their present value, or to what they should be valued at.

Objections to valuation.

16th September, 1840.

Present, 2 *ex-officio*, and 12 elected Guardians.

Letters from collectors, Messrs. Brennen and Bradshaw, read, and referred to valuators.

The valuators, Messrs. Magennis and Taylor, were in attendance, and reported progress made in the revision of the valuation.

Resolved—That the clerk be directed to preserve notices served by claimants under the Municipal Act, and that the rate be amended by the insertion of the names of such persons in all cases in which the rate appears to have been paid. Mr. Law gave notice of a motion, that the foregoing resolution be rescinded on this day fortnight.

Claims to be rated under Corporation Act.

23rd September, 1840.

Present, 5 *ex-officio*, and 11 elected Guardians.

Read—A letter from the Poor Law Commissioners, rescinding the resolution passed on this day week, to the effect that the names of persons for whom notices or claims to be rated were sent in, should be inserted in the rate-books.

Resolution of Board rescinded by Poor-Law Commissioners.

Resolved—That the Board do meet on Friday to strike a rate for the ensuing six months.

25th September, 1840.

Present, 2 *ex-officio*, and 17 elected Guardians.

Resolved—That the rate for the ensuing six months in the City Division of this Union be 7½*d.* in the pound, no rate to be struck in the rural districts. Passed unanimously.

Rate of 7½*d* in the pound.

14th October, 1840.

Present, 4 *ex-officio*, and 16 elected Guardians.

Read—A letter from the Commissioners, calling the attention of the Guardians to an opinion of the law officers of the Crown, as to whether an occupier paying an increased rent in lieu of tithe rent-charge, can be considered the person immediately liable to pay tithe.

28th October, 1840.

Present, 3 *ex-officio*, and 13 elected Guardians.

Read—Notice from Henry Smith, 58½ May's Lane, claiming to be rated, which was referred to valuators.

Claim to be rated

11th November, 1840.

Present, 6 *ex-officio*, and 13 elected Guardians.

Letter objecting to valuation, ordered to be referred to Valuation Committee.

APPENDIX.

North Dublin.

Extracts from Minute Book.

25th November, 1840.

Present, 5 *ex-officio*, and 20 elected Guardians.

Read—Letters from the Poor Law Commissioners relative to statements sent to them by Mr. Walsh, of Sackville Street, respecting the revised valuation.

Read—Letter from Mr. James Bolger, in which he applies for his bond, and for eight guineas for his attendance on the Guardians at the Rotunda, and at the Recorder's Court.

Revision suspended.

Resolved—That the revision of the valuation be suspended, and that a committee be appointed to inquire into the statements contained in Mr. Walsh's letter.

Committee.—Messrs. Roper, Sherrard, Kearney, Kirwan, and Clarke.

2nd December, 1840.

Present, 9 *ex-officio*, and 22 elected Guardians.

Letters, complaining of valuation, referred to Committee.

Letters from Messrs. Herron, Fenton, Burnett, Ferguson, Moore, Kertland, Vance, Fox, Barker, Keon, Leckie, Henderson, Ledwick, Williams, Papworth, and Lindley, on the subject of valuation, referred to the Valuation Committee.

The Valuation Committee, appointed this day week, directed to inquire into the statements contained in Mr. Walsh's circular, presented their Report, which was confirmed.

Report of Valuation Committee.

Report of Valuation Committee.

Gentlemen—Your Committee, to whom it was referred to inquire into the allegations of Mr. N. Walsh, respecting the re-valuation of the houses in Lower Sackville Street, report, that having reviewed the premises, they are of opinion that the following valuations are to the best of their knowledge fair and reasonable, that is to say—

Lower Sackville Street,

	Per annum.		Per annum.
No. 12	£100	No. 24	£110
13	90	25	90
14	90	26	80
15	100	27	80
16	100	28	120
17	120	29	100
18	60	30	90
19	80	31	100
20	80	32	100
21		33	100
22	Imperial Hotel	34, including Shop in Earl Street	100
23	90		

(Signed) Charles Roper,
D. H. Sherrard,
J. Kearney,
J. Clarke,
Thomas Kirwan.

Remuneration to valuators.

The above Committee were requested to consider the compensation required by Messrs. Taylor and Magennis for their services as valuators heretofore, and to report how far they had used due diligence in executing that valuation; and also whether they are of opinion said valuation should be proceeded with, and upon what terms.

9th December, 1840.

Present, 5 *ex-officio*, and 14 elected Guardians.

Letter from Messrs. Taylor and Magennis, stating that they had completed the cases given to them for revision.

16th December, 1840.

Present, 3 *ex-officio*, and 7 elected Guardians.

Read—A letter from the Metropolitan Police Commissioners, requesting the loan of the valuation books.

Copy ordered to be sent.

6th January, 1841.

Present, 5 *ex-officio*, and 11 elected Guardians.

Read—A letter from Mr. Brennan, collector, applying for remuneration for the time occupied selecting houses, the valuation of which required revision.

27th January, 1841.

Present, 6 *ex-officio*, and 12 elected Guardians.

The Report of the Valuation Committee, on the subject of the claim of Messrs. Taylor and Magennis was read. The Committee recommended that the sum of 122*l.* be allowed for their services, provided they agree to support their valuations on the same terms as the original valuator, Mr. Bolger.

The Board decided that 100*l.* was sufficent for their services, which was ordered to be paid to them, when they agree to the terms recommended by the Committee.

10th February, 1841.

Present, 4 *ex-officio*, and 17 elected Guardians.

72nd Section of Poor Relief Act.

Resolved—That an advertisement be inserted in the public journals, calling the attention of landlords to the 72nd section of the Irish Poor Law Act, which permits a rebate of 10 per cent. on all payments of rates upon tenements valued under 5*l.*, with a view to encourage them to relieve the very poor occupants from direct payments, and to insure collection of the rate.

17th February, 1841.

Present, 6 *ex-officio*, and 15 elected Guardians.

Read—Letters from the collectors, Messrs. Brennan, Bradshaw, and Cogan.

Mr. Brennon was ordered 20*l.* as remuneration for the information supplied by him respecting the valuation. Extracts from Minute Book.

Mr. Bradshaw was ordered 30*l.* on account.

3rd March, 1840.

Present, 9 *ex officio*, and 20 elected Guardians.

A resolution of great length was passed by the Board, calling the attention of the Commissioners to the excessive inconvenience arising from the minute subdivision of property in the valuations made for the purposes of the rate, each tenement, no matter how small, being valued separately, and the actual occupiers, in most instances labourers and poor servants, being made liable to the rate, and entered as separate items in the Collectors' books. Resolution as to impolicy of separate assessments of small tenements.

The same resolution expressed the opinion of the Board, that the separate assessment of each cabin increases the difficulties and expense of the collection, and renders numerous lists of arrears inevitable.

The Board by the same resolution stated, that in general the labouring class in Ireland pay much higher for their habitations in proportion to their cost, than any other class of the community in nine cases in ten; perhaps double what they are valued at; so that if any rate be got for such tenements the landlord is liable for the entire. Rent of small tenements double the valuation. Landlords liable for entire rate.

The remedy suggested by the Board was, to make the owner in fee of all tenements valued under pounds, or any person deriving under him, and claiming rent for such tenements, or exercising any right of ownership upon it in consequence of its having been attached to a larger holding, or claiming any other interest therein, such person having such interest or exercising such ownership, being himself rateable on a valuation of £ * * or upwards, liable by a summary process to the rate upon such holdings, as are under the value of £ * *. Remedy suggested.

10th March, 1841.

Present, 7 *ex-officio*, and 19 elected Guardians.

Resolved—That the following rates be struck on or before the 23rd instant, *viz.*—

5*d.* in the pound on the rural districts. Rate of 5*d.* in the pound.

5*d.* in the pound on the North City.

Resolved—That our experience of the collection of the poor rate for the past year, shews that in order to prevent the accumulation of large arrears, a provision in the Poor Law Act is imperatively required, by which the landlords of houses and tenements, let to poor tenants unable to pay the rate, should be rendered primarily liable to the payment of the poor rates. Resolution as to policy of making landlords of small tenements primarily liable for the Rate.

Evidence.

Evidence.

Mr. JAMES BOLGER, City Valuator, *examined.*

Mr. Bolger, city valuator.

Mr. James Bolger was appointed valuator of the City Divisions of North Dublin Union. Was to complete the valuation within three months for 360*l.*, and it was part of the original agreement that a per-centage should be paid on the valuation of such houses as might be built or finished subsequent to the giving in the books of the first valuation; was appointed sole valuator of that division of the Union. His tender was not the lowest; heard that it was 80*l.* over some others.

Is an architect and valuator. Was partner of his uncle Bryan Bolger, check measurer to the Board of Works. The office is the same as a valuator. Has been for 30 years employed in the valuation of houses in Dublin and elsewhere. Has been in the habit of being employed professionally by private individuals and public companies, to value houses intended to be purchased or rented. About 18 years ago valued a great number of houses for the Privy Council in George's Parish and Thomas's Parish, in Dublin. Was employed by a large number of persons to oppose the police valuation in those localities where they had copied Sherrard's valuation. That was a valuation made about 10 years ago, and the police had adopted it in many cases. Generally speaking, where the police did not adopt Sherrard's valuation, they were fair. Sherrard's valuation was originally too high, in many cases 20 per cent. Previous experience.

Was furnished with no documents by the Board, except field books; was furnished with the Act of Parliament, with the notes. The Board was bound to furnish the taxation lists, but he was afterwards obliged to get them at his own expense, which was never repaid. Did not get any such book as the "Circular on Valuation and Rating." Never received any such book. Documents furnished.

The Assistant Commissioner referred him to the printed instructions in the commencement of the field books, and the Act of Parliament with notes. Got no rentals. Has often been applied to for instruction by other valuators. Obtained the police valuation at his own expense.

Appointed six assistants, who were approved of by the Board. Two of them were recommended by members of the Board; considers that they were forced on him. Was acquainted with the other four, and knew them to be competent. The first two were not builders: one of them was a hatter, and the other was a furniture broker. Thinks that those two persons had proposed for the valuation. Two of the other four were builders, and men who had holdings. The other two were not builders, they were clerks. There were six parishes in the whole district. Set the assistants to work in pairs. Mary's, Grange Gorman, and Thomas's, were the parishes in which the valuation was commenced. The assistants who begun with Mary's parish, were those who had been recommended by members of the Board. Those two assistants afterwards did Paul's and Michan's, partially; was obliged afterwards himself to complete Paul's and Michan's. Grange Gorman, and George's parishes, were chiefly by Appointment of assistants. Mode of proceeding with the valuation.

Appendix.

North Dublin.

Evidence.

the two builders, Thomas's parish was chiefly done by the two clerks, with his assistance. Was in possession, from his former valuation, of the value of the houses in that parish. Was also acquainted, for the same reason, with the value in George's parish. Was also acquainted with the value in the other parishes; it was on that account that he was appointed.

Instructions to assistants.

Gave instructions in writing to the assistants,—those instructions consisted of the names of the occupiers in their respective districts, with Sherrard's valuation so far as it went, in one column; the police valuation in another column; the description of the premises in another column; that is 'house and premises,' or 'house and limited rent', as the case might be.

Standard of value.

Fair rent.

Desired them to value each house at what it would let to a solvent tenant, also to state in the book the state of repair. Did not desire them to put the utmost value that could be got from a solvent tenant, but a fair rent, and from that fair rent to deduct repairs and insurance. Speaking of the fair rent, supposes the tenants to repair and insure, and also to pay the taxes.

Mode of making valuation.

Acted as a check on all the valuators. They all, except the two first, sent their valuation-sheets every night; went into each district, and compared their valuation; knew the districts, and classified the houses.

Classification of streets containing private houses.

As to streets containing private houses, classified them according to situation. Gardiner-street is in the district valued by himself and the two clerks. A house in Gardiner-street, valued by him at 60*l.* net annual value, would let for about 67*l.* 10*s.* to a solvent tenant, supposing the landlord repaired and insured, or from that to 70*l.* Thinks that if it were let to a solvent tenant who would repair and insure it, would not let for more than 60*l.* Knows many houses in that street which are paying higher rents than the valuations; but believes that in every such instance the house is neglected, and going into bad repair. Generally speaking, in private streets, he has valued on the same principle. Always kept in view, that the tenant should have an interest in keeping the house in repair. In the case above-mentioned of a house valued at 60*l.*, and let to a solvent tenant at 60*l.*; if such a house were held on lease at 60*l.*, the interest in the lease might be sold for from 50*l.* to 100*l.* fine, according to the repair of the house. No. 76 in that street is valued at 60*l.*; if held on lease, thinks it might be sold at that amount. In valuing houses in private streets, took into consideration whether it was a locality falling in value or rising in value.

Mr. Coyne, Assistant-Valuator.

Mr. Christopher Coyne, Assistant Valuator, *examined.*

Was appointed assistant valuator about last July or August, 1839, when the valuation of the Union under the Poor Law had been resolved on. Was appointed by Mr. Bolger, the valuator of the City division, and his appointment was approved of by the Board. He (Mr. C.,) and Mr. McNeile, who was appointed at the same time, valued three parishes, Michan's, Mary's, and St. Paul's, comprising the greater part of the city division. Agreed specially with Mr. Bolger to do that part of the city, having more local knowledge there than elsewhere. Had acted as a valuator before; had made a valuation of St. Mary's parish, for vestry purposes and for grand jury cess. That valuation was adopted in lieu of the valuation to ministers' money. That was about the year 1836 or 1837.

Valuation 20 per cent. under rents.

In valuing private streets, went within about 20 per cent. of the rent at which the house would let to a solvent tenant, who would keep it in repair; a house which would let at 100*l.* he would value at about 80*l.*, sometimes would go higher, if it were a rising neighbourhood; if it was a falling neighbourhood, would not go so near the rent as 20 per cent.; or in localities where the letting of houses is uncertain, made an allowance for that.

Scale of valuation.

In valuing a shop street, a house which would let for 100*l.* a year, to a tenant who would repair and pay the taxes, would value it at about 80*l.* If it would let for 30*l.*, to a tenant who would repair and pay the taxes, would value it at 22*l.* 10*s.*, or 25*l.*, according to the state of repair.

A house which would let at 20*l.* a year, to a tenant who would repair and pay the taxes, he valued at about 17*l.* 10*s.*, or 15*l.*

For a house which was let at 10*l.*, the tenant repairing, he would insert 7*l.* 10*s.* in the net value column; does not know of any such case.

In speaking of all these lettings, refers to yearly rents, and not to the sum of weekly rents.

If a house would let at 7*l.* 10*s.*, the landlord repairing, he would value it at something more than 5*l.*

Houses of so low a rent, are generally let in tenements at weekly rents, which amount to double or treble the valuation.

Speaking of rents paid for houses when let to a single tenant, there are some instances, but very few, of houses let at so low a rent as 7*l.* 10*s.* to a single tenant, in the district valued by him. In some places small houses are let to single tenants at weekly rents amounting to about 13*l.* a year; valued these at about 10*l.* a year. In that class of houses the landlord generally has to pay the taxes and repair. The repairs would amount to about 2*l.*, and the taxes about 30*s.*

Valuation of small houses higher in proportion.

Considers that such a valuation is strictly up to the rent which the tenement will fetch. Did not value the higher class of houses up to the rent. Taking repairs and taxes into account, valued the lower class of houses nearer the actual rent which they would fetch, than the higher class of houses.

It is more difficult to value the higher class of houses up to the rent which they will fetch, than the lower class. In those neighbourhoods which he valued, thinks that the higher class of houses are falling in value, while the lower class of houses are maintaining their value better. That has the effect of bringing the valuation of the lower class of houses nearer the rent than that of the higher class of houses.

There are small houses which are held at 4*s.* or 5*s.* a-week, the landlord repairing, and paying the taxes; valued them at 7*l.* 10*s.*, and sometimes up to 10*l.*

The valuation sent in by him, was afterwards altered by Mr. Bolger in respect to some of

the better class streets, such as Ormond Quay and Capel Street. Mr. Bolger reduced the valuations of some of those houses by 20*l.* a year. Generally speaking, he reduced the valuation of the better class of houses, but did not reduce the valuation of the small class of houses, whereby great injustice was done to the latter.

Difficulty of valuing good houses on a high scale.

The opposition is very great to a high valuation on the better class of houses. They belong to a class of persons who are able to exercise more influence. Thinks it would be difficult to maintain a valuation against the opposition which would be created if that class of houses were valued up to the mark. They appeal, and valuators differ so much in opinion, that some can always be brought by occupiers of the respectable class, who declare the houses in their opinion to be much under the value set upon it. Knows the house at the corner of Little Mary's Street; is informed that there was an appeal against the Police Valuation; on appeal it was reduced, on the evidence of a valuator, to 45*l.*; the same valuator afterwards valued it at 60*l.* under the Poor Law. There had been no change in the house in the interval. Knows of a great number of similar instances.

Valuation unjust to small occupiers.

Is certain that the existing valuation is unjust to the smaller class of occupiers in comparison with the higher class. Thinks it is so in the majority of instances. It is impossible to equalize the burden by reducing the valuation of the lower class of houses, because that would disfranchise them. For instance, a house which will let for 100*l.* a year, is often valued as low as 60*l.* or 65*l.* in the present valuation. If that low scale of valuation were applied to the smaller class of houses, it would disfranchise a great number of the persons entitled to be burgesses. Is quite satisfied that the lower class of occupiers pay an unjust proportion of the rate, and knows no remedy but raising the valuation on the higher class of houses, which of course ought to be done relatively. Thinks it ought to be raised nearly to the letting value. But if there is an appeal to the Recorder's Court, there will be conflicting testimony, and the occupier will get it reduced. Thinks the occupiers of the smaller class of houses will not appeal in order to get the valuation raised on the higher class; they pay high rents and often change their residence. Thinks they would not do so.

Mr. GEORGE TAYLOR*, Revising Valuator, *examined.*

Mr. Taylor. Revising valuator of City division.

Was appointed, in conjunction with Mr. Magennis, to re-value such portions of the Union as the Board considered to require alteration, and to value all the new property which had been built or completed since the former rate. This was on 26th August, 1840. There was an advertisement published in the daily papers giving notice that the Board would receive objections to the existing valuation up to the 10th September. The Board intended to strike a rate on the 25th September. The effect of the advertisement was that a great number of objections were sent in, thinks there were 200 or 300, but cannot positively state the number. The objections came chiefly from the city. There were objections from all parts of the city. Some from tenements of a high class, and others from tenements of a middle class, and some from the lower class,—speaking of the lower class, means houses of the value of 15*l.* and under. There were several classes of objections:—1st. From occupiers complaining of their own tenements being too high. 2nd. From the collectors of the rates who furnished lists of houses improperly valued,—these were almost all objections on the ground of such houses being valued too low. 3rd. Objections from individuals complaining that particular houses were valued on a lower scale than their own and other houses in the same locality.

Objections.

Mode of revising the valuation.

These objections continued coming in until the 10th September, and until long after. As the objections came in from day to day, visited the tenements with as little delay as possible. Considers that the time allowed for visiting and viewing the tenements, and considering the objections, was much too limited. From the mode of revision adopted, it was impracticable to view and satisfactorily value more on an average than 20 tenements in a day, the objections coming from different quarters at the same time. Continued revising the tenements objected to until the 25th September, and for a long period after that time. The rate was struck on the 25th September, that was the second rate which had been struck in the Union. The revised value of all the tenements which had been re-valued up to the 25th September was introduced into the rate-book. Others, respecting which objections were still pending, remained at their former valuation for the purpose of that rate. This caused considerable dissatisfaction; continued after the rate was struck to visit the tenements objected to until the whole were disposed of, amounting to above 1350 cases.

Second rate, 25th September.

Revision continued after second rate struck.

Was also sent to examine some special cases with respect to which no objections were pending, such as the Custom House stores and docks, the Board of Education, the Police Offices, &c.

Scale adopted in revised valuation.

About a week after his appointment, he, and Mr. Magennis, waited on the Board, and informed them that, from the scale of valuation which had been adopted, and the prevalence of objections, that they conceived that the result of the revision would be an increase of the valuation of the city to the amount of 10,000*l.*, even supposing that the revised valuation of the tenements which were under consideration did not approach nearer than 20 per cent. under the letting value. The Board inquired what he would consider to be a fair valuation of a house which would let for 100*l.* a-year, replied, that 80*l.* would be a fair valuation. The Board expressed themselves well pleased with that scale of valuation, and he proceeded on that plan accordingly, and followed it out. In speaking of a house which would let at 100*l.* a-year, means a house which would let at that sum to a solvent tenant, who would repair, and insure, and pay the taxes.

20 per cent. under letting value.

Different classes of houses require different rule of valuation.

Speaking of houses in private streets, those in first class shop-streets, in second class shop-

* Mr. Taylor was also the valuator of Rathdown Union. *Vide* his evidence relating to that Union.—App., page 242 *b*.

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streets, streets containing a poorer class of shops, and streets chiefly occupied by room-keepers, all require the application of a different rule of valuation. In proportion as the poverty of the occupiers increases, the difference between the amount of rent, and the net annual value, increases. First, because the rent is more uncertain; and secondly, because property in those inferior localities is a disagreeable class of property to have anything to do with. A profit rent of 60*l.* a-year in a bad street will not fetch in the market so much as 50*l.* a-year in a good street.

Private streets.

In private streets in favourable localities, considers that in the cases which he has revised he has gone nearer to the actual letting value than anywhere else. In Gardiner-street, for instance, thinks he has gone within 10 per cent. of the letting value.

Shop-streets.

In first-class shop-streets has not gone so near the letting value; has gone within 20 per cent., or endeavoured to do so. Considers that to be a more precarious class of property. That applies to first-class shop-streets.

Second-class shop-streets.

In second and third-class shop-streets has not gone quite so near the letting value, but the difference is not great. Would say in such cases that he endeavoured to go within 25 per cent. This applies to all the classes of streets between the second-class shop-streets and the poorer localities, occupied by clerks, workmen, room-keepers, and the struggling classes.

Poor streets.

Houses in those poorer localities are valued about 40 per cent. under the rent which they are held at by the persons who underlet them in lodgings.

Houses in the suburbs.

There is a class of houses distinct from all the preceding, which are situate in the suburbs, and are chiefly occupied by persons of limited incomes—mercantile persons of small means, clerks in counting-houses and public establishments, and the like. The rents of these houses are remarkably well paid, and average about 20*l.* a-piece, which is usually paid quarterly. This class of property is rapidly on the increase round Dublin, being more adapted to the present state and the means of the trading classes of the city.

Revision on a defective principle.

Of the 1350 cases revised there were some in all those classes of localities. The result of this revision has not secured a uniform valuation. Is convinced that the present valuation of the North Dublin Union, owing to its being hurriedly done in the first instance, and only partially revised since, is now unequal in many respects. Houses, even in the same street, of equal value, are rated differently, and that to an extent of 20 to 30 per cent.

The valuation of the lower class of houses is on a higher scale than the better class.

Speaking of the original valuation, is of opinion that the lower class of houses are rated at higher sums, in proportion, than the better class. Thinks that the valuator came closer to the rent, with regard to the poorer class of houses, than he did with regard to the better class.

Thinks that if the Poor Law valuation were published in a pamphlet form it would greatly tend to its ultimate correction.

Mr. Arkins, elected guardian.

Mr. THOMAS ARKINS, Guardian for the Four Courts' Ward, *examined.*

Is well acquainted with the value of house property in Dublin, and is intimately acquainted with the existing Poor Law valuation of the Union.

It became necessary to make a rate as soon as possible, in consequence of the contributions to the mendicity and other voluntary charities having been discontinued as soon as the Poor Law passed.

Valuator limited as to time and assistants employed.

The valuator was limited to three months to make his valuation, in order to complete it within the time. He was allowed to call in assistants, who were to be approved of by the Board. Eight assistants, as he best recollects, were appointed. Mr. Coyne and Mr. M'Neile were the assistants for St. Mary's, St. Michan's, and St. Paul's. They were recommended by him (Mr. A.) and Mr. Clarke. They are most respectable and competent persons, well acquainted with the value of house property in Dublin. They were approved of, and had the confidence of the Board. Never heard a complaint of them from the Board. They are not professional valuators, and does not consider it at all necessary that a professional valuator should be appointed to value house property. Any respectable citizen acquainted with the value and rents of houses in different localities is better qualified to make a valuation for the purpose of the Poor Law than a builder. Mr. Coyne and Mr. M'Neile had made a valuation before; that was of St. Mary's parish, for taxation purposes, and had given great satisfaction. A builder may be better qualified to judge of the value of new work, or to estimate the value of the materials of which houses are composed, but is not so good a judge of the letting value of house property in general. Mr. Coyne and Mr. M'Neile were not forced on Mr. Bolger, but were recommended to him, and voluntarily appointed by him; he refused to pay them, and an action was brought against him. They valued Mary's, Michan's, and Paul's parishes. Thomas's parish was valued partly by a Mr. Fogarty and a Mr. Connelly, as he best recollects. Is more particularly acquainted with the first three parishes mentioned. Mary's is a good business neighbourhood; rents are very high. The value of houses there ranges from 100*l.* a-year to 30*l.* There are very few of less value than 30*l.* It is a locality which contains some private streets, but it is principally occupied by shop-streets.

St. Michan's parish.

Michan's is a falling locality; the houses there are, generally speaking, in the hands of house-jobbers, who let them in tenements to a wretched class of room-keepers. The rent paid by these house-jobbers ranges from 30*l.* to 15*l.* There are few of less value than 15*l.* except in the outskirts of the parish, and in Greek-street, and that vicinity which are not shop-streets, and are occupied by a wretched class of inhabitants. They are let in tenements by house-jobbers who pay a rent of about 12*l.* to 15*l.*, and receive exorbitant sums from several families sometimes congregated even in the same room. Has seen ten families in the same room, and there were ten rooms in the house. Whole streets are similarly situated.

House-jobbers who exact exorbitant rents.

In Paul's parish the classes of houses are similar to Michan's.

There are portions of those parishes occupied by business localities and private streets; but large portions of both parishes are occupied by a miserably poor class of inhabitants.

Valuation in St. Michan's.

In Michan's parish the houses in the lower class of streets are valued very consistently and

fairly; for instance, a house that would let to a solvent tenant or to one of those house-jobbers for 30*l.* a-year is valued at from 20*l.* to 25*l.*; a house that would let for 20*l.* a-year at about 16*l.*; a house that would let for 12*l.* is valued at 9*l.* or 10*l.*, and sometimes up to the 12*l.*; a house that would let for 10*l.* is valued at 8*l.* There are very few houses in Michan's which do not let for more than 10*l.* There are many valued at 10*l.* which would let for 15*l.* and 20*l.* Does not think there is a single house in Michan's parish valued so low as 10*l.*, occupied by any person who could be qualified as a burgess. Such are let in tenements occupied by room-keepers, and therefore cannot give a qualification.

After the valuation had been made by Mr. Coyne, assisted by M'Neile, Mr. Bolger altered the valuation by reducing the valuation of the better class of houses, and leaving the poorer class at the valuation placed on them by Coyne and M'Neile. The first rate was struck on that imperfect valuation. Endeavoured to get the injustice remedied, and succeeded to a certain extent. A revision was ordered, but considers that the revision ordered was partial, and not upon proper principles, the revising valuator being ordered to value particular houses that were complained of, without being informed of the valuation of neighbouring houses.

Revision on a defective principle.

In Mary's parish there are few or no houses that would not let for more than 10*l.*

The same observations as apply to Michan's parish applies to Paul's.

After Mr. Bolger gave in the valuation, the guardians took the valuation books home; found a great many errors in his own ward and in other wards that Mr. Bolger had reduced the valuation of; the better class of houses too low in comparison with the low class of houses.

The revision has added about 10,000*l.* to the net annual value of the property in the city electoral division.

Result of revision.

The valuation of Grangegorman parish was originally very defective. The assistant valuator appointed for that parish was very incompetent; houses on the canal bank, and up through Phibsborough and the outlets of the city, which let from 16*l.* to 20*l.* a-year to solvent tenants who repair and pay the taxes, were valued by him at 6*l.* to 9*l.*; houses on Lynch's-terrace let for 32*l.* were valued at from 15*l.* to 17*l.* The persons valued under 10*l.* did not in general complain: every one looks to his taxes, and not to his franchise. However, has known many instances of persons complaining of having been disfranchised by too low a valuation of their houses. Some in Grangegorman parish who were paying 20*l.* were valued at 7*l.*, and complained of being disfranchised. Attributes this merely to the incompetency and carelessness of the person employed as assistant in that district. A great majority of those cases have been remedied by the revision.

Grangegorman parish. Valuation defective.

Franchise slightly regarded.

In White's-lane, Dorset-street, there are eight or nine houses valued at 10*l.*; thinks that they are valued 50 per cent. higher than the higher class of houses. Cannot say what a solvent tenant would pay for one of those houses. Such houses would not let to solvent tenants at all; but they would let for 12*l.* or 13*l.* a house to men who would pay the rent, and continue to pay it, and keep the house in repair, and pay the taxes.

Mr. PATRICK GARDNER, Guardian for Paul's Ward, *examined.*

Mr. Gardner, elected guardian.

Considers that Bolger's valuation of Paul's Ward was fair and equal. Bolger was responsible for the valuation, but it was made by his assistants, Cayne and M'Neile. Does not consider that the lower class of houses were valued on a higher scale in proportion than the higher.

Houses in Queen-street which would let for 45*l.* a-year were valued at about 40*l.* net value. Means by "let at 45*l.* a-year," let to a tenant who would pay the rent and keep it in repair and pay the taxes, and live by his business.

Valuation and rent.

There are a few houses of low value in the parish; for instance, at Blackhall Parade; thinks they let at about 20*l.*; thinks they are valued about the same, but is not certain.

Does not think that there was the slightest reference to the franchise in making the valuation. Considers that the circumstance of the franchise of burgesses depending on the valuation had no effect upon the valuators.

Franchise not regarded.

Thinks that the revision which has been made of the original valuation has had the effect of producing inequalities. The revising valuators have raised the valuation of the particular houses which they were sent to revise; thinks they have raised the valuation above what they ought to be valued at under the Poor Law.

Revision has produced inequalities.

Mr. CONNELL LOUGHLIN, Guardian for the Custom-House Ward, *examined.*

Mr. Loughlin, elected guardian.

Is pretty certain that the higher class of houses are not valued on so high a scale as the lower class of houses. Applies that observation to George's Ward.

Mr. J. H. CREAN, Clerk of the Union, *examined.*

Mr. Crean, clerk of the Union.

Books of the Union.

Was appointed clerk immediately after the first meeting of guardians. The books of the Union are the minute-book—the rough minute-book—the field-books originally used by the valuators: the latter are in the possession of the valuators, both of city and rural districts—the draft valuation books which were submitted to the Board in the first instance: those are considered the originals; they are kept by the Board. The alterations made in consequence of objections were introduced into these books by the valuators both of rural and city divisions. The rate-books were copied from them. There is a book containing a registry of all the objections, and the alterations made on such objections during the period since the first rate. The objections made previous to first rate are preserved, but not entered in a book. There are no other books or records relating to the valuation but those above mentioned.

The city valuator first appointed was Mr. Bolger. He made a valuation with the aid of assistants appointed by him with the approbation of the Board.

Mr. Bolger had access to the existing valuations of the city, such as the police valuation.

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The valuator of the north city was desired to communicate with the valuator of the south city, in order to some uniformity.

Mr. Bolger was responsible for the whole valuation. Cannot say how he and his assistants divided the work amongst themselves. When they had completed it it was laid before the Board. The Guardians of each ward in the city and each of the rural divisions revised their respective districts. In some cases they suggested alterations, which the valuators adopted in some cases, and not in others.

Objections.

Notice was given that objections would be entertained; there were printed forms of objection. Rate-payers called and made objections in writing on those forms—a considerable number of objections. In the rural districts the objections were from occupiers complaining of overvalue of their own tenements; in the city generally the same.

These objections were heard by the Board in the presence of the valuators; no alteration was decided on that the valuators did not agree to. The number of alterations were few: applies that observation both to the city and the rural divisions.

The first rate was struck on the valuation so revised. The only appeal was against the rate on the pipe-water.

Register of objections kept.

There were occasional objections after the first rate made to the valuation; those objections were in writing, and a register has been kept of them. Knows of no general objection to the valuation on the ground of being either too high or too low. It was generally considered fair. There were some houses which the city collectors considered too low, in consequence of which revising valuators were employed to inspect those particular cases. No general revision has taken place of the whole valuation. The valuation of no tenement has been revised except where there was a written objection, either on behalf of the occupiers or by the collectors of the city-rate.

Supposes the number of tenements which have been so revised are about 1200.

That revision has ceased. The collectors said that they had brought before the Board all the cases which were undervalued or overrated. There were no other written objections, and the revision ceased.

The revision applied only to the city. The revision was not made by Mr. Bolger, the original valuator. It was made by Messrs. Taylor and Maginnis.

Valuation lower than the rent.

The valuation is lower than the rent. Thinks that observation applies to all classes of tenements.

At the time the revision was resolved on there was an opinion that the more wealthy parts of the city were valued on a lower scale than the poorer parts. Does not consider that the whole scale of valuation on the east side of the city has been raised in order to correct that defect. There having been no revision of the whole, is of opinion that, to a certain extent, it has been altered in that respect.

No objections on the ground of the franchise.

From the commencement of the valuation no objections have come from persons occupying houses valued under 10*l.*, on the ground that they were excluded from voting at city elections by being valued too low. Does not recollect any objections from any one on that ground. Does not recollect any objections by occupiers on the ground of their own tenements being valued too low. Does not recollect any objections by landlords that the tenements in the occupation of their tenants had been valued too low. The valuation is considered a low one. It is considerably under Sherward's. Thinks every one likes a low valuation.

Mr. Vaughan, rural valuator.

Mr. VAUGHAN,* Valuator of Rural Districts, *examined.*

Valuation of rural districts.

Undertook the valuation of the North Dublin rural districts for 150*l.* If he had not obtained the South Dublin Union rural districts at the same time, would not have undertaken it for that sum.

The direction passed by the Board on the 11th September, 1839, to lay the valuation before them as it proceeded was not followed; it was out of his power to do it.

Assistants employed.

Was bound to have it done within three months; for that purpose was obliged to take in assistants whom he did not know. Employed a person whom he was afterwards informed had proposed to occupiers in the Union to set down large sums for repairs and insurance, so as to reduce the sum set down as net annual value; dismissed him, and had the whole of the work which he had been doing done over again, which caused a fortnight's delay. The duty of that person was merely to mark the boundaries, so that in fact he had nothing in his power, although he represented otherwise to occupiers, for the purpose of inducing them to buy a work which he was publishing.

Specimen valuations submitted to Board.

At the desire of the Board, produced a specimen of the valuation of each description of property; for instance, the valuation of a demesne, of a fishery, of a ferry, of a farm, and of a cabin. They were read out to the Board, and returned to the valuator. One of these cases was the farm of Cruiserath. That is a farm of 242 acres, with a gentleman's house on it: it is about four miles from town. It was valued at 35*s.* an English acre, and 35*l.* for the house. Mr. Langan is the tenant, Marquis of Lansdowne the landlord. The Board approved of the specimen. At subsequent meetings of the Board some of the Guardians who appeared to know the land said it was too high. Made it up at 33*s.* an acre in consequence of that representation. To this valuation the tenant objected, and to please him the Guardians took off about 30*l.* from the net annual value. It was let in 1814 or 1815; the tenant has laid out a considerable sum; would give the tenant 500*l.* for his interest if held at the valuation as it originally was made, viz., 33*s.* an acre, and 35*l.* for the house. As it originally stood, thinks it was on the same scale as the rest. All the Guardians holding land objected to the valuation of his (*sic in M.S.*) property as

* Mr. Vaughan was also valuator of Naas Union. *Vide* his evidence relating to that Union.—App., page 274 *b.*

too high, and each said that the valuation generally was too high. They did not consider it too high because that rent could not be got for it; but they considered it too high for a Poor Law valuation, because they thought the repairs, insurances, and taxes ought to be deducted from the rent at which it would let from year to year, in order to find the net annual value. That was the argument they used.

Valuation books distributed among the Guardians.

The Board ordered a copy of the valuation to be made in electoral divisions in separate books, which books the Guardians of each electoral division took home for the purpose of examining. (See Minute Book, 27th Dec., 1839.) There are seven rural divisions, five were returned after being examined at the next meeting: those five reported favourably. They suggested some few alterations when they thought there were errors, and these were clerical errors which were corrected. But the objections were not to the principle of the valuation. There were two electoral divisions, Finglas and Blanchardstown, which were not returned within the week; in respect to which the Guardians objected to the principle as 10 per cent. too high. The property is generally agricultural; there is no considerable house property except gentlemen's seats. It is about half agricultural and half villa property. The objections went more to the valuation of the villa property than to the agricultural property. Mr. Hamilton objected to his, valued at upwards of 1000*l.* a-year, and said that his steward could not make more than half that. Mr. Thompson was also valued at upwards of 1000*l.* a-year, so was Mr. Rorke, for property in their own occupation. They had a strong interest in reducing the valuation. Thinks the valuation of each of those was nearly 1500*l.* a-year. The small farmers did not complain. There have been only about half-a-dozen objections to the valuation, exclusive of those which object on the ground of an over estimate of areas. The latter do not affect the principle of the valuation. The small number of objections proves that the valuation is a low one. It is lower with regard to the smaller holdings than the larger, because the acreable rent actually paid by the small holders is greater than that paid by the large holders. The rents paid by the small holders are rack-rents. Thinks that some of those rack-rents are not always paid; thinks they are paid about nine years out of ten. Confining himself to the actual rent that is constantly paid, thinks that his valuation is about one-fifth under that. Taking a farm of nine Irish acres within four miles of Dublin, for instance, at Brocken, say James M'Namara's holding, has valued it at 42*s.* an Irish acre, and 2*l.* 10*s.* for the house. Is informed that that land fetches 4*l.* an acre. The net annual value in the book is 23*l.*: the rent would be 36*l.*, and yet the valuation of Brocken was loudly complained of as being too high: this is in the electoral division of Finglas. The townlands immediately surrounding Brocken are let at about the same rents, though he considers one acre of them worth two of Brocken. Brocken is very much subdivided. Supposes that the rent is paid; believes it is knocked out of them. They don't make it out of the land, but help it out by working with the surrounding farmers.

Finglas and Blanchardstown E. D.

Villa property.

Valuation of small holdings as compared with large.

Mr. Ware is valued at almost exactly the rent he pays, within a shilling or two an acre. That is a large farm of 443 English acres.

Mr. Gerrard's rent is about the valuation, 52*s.* 6*d.*; that farm is 280 English acres.

On the whole, is of opinion that the townland of Ward is valued at about the rent at which it is let, some of them being let within the last twelve months; that townland is let in large farms.

In Bishopswood one Reilly holds 67 acres, for which he pays 3*l.* 10*s.* an Irish acre. He is valued at 2*l.* 10*s.* an Irish acre: that is about five miles from Dublin. It is not as good land as the Ward.

Sheppard's farm at Newton is valued at 300*l.*; it contains 107 Irish acres. He pays 2*l.* 10*s.* an acre, and paid 500*l.* fine within the last two years. He has lodged an objection. He (Mr. Vaughan) is to report on it. Does not know whether it will be reduced.

Widow Coleman, 127 acres, pays 3*l.* an acre: she is valued at 2*l.* 10*s.* an acre.

Aspill, of Shampin Hill, holds 118 English acres; is valued at 2*l.* 16*s.* an acre, pays 3*l.*

There was a great dispute about the electoral divisions of Blanchardstown and Finglas. The valuation was complained of by the Guardians of that electoral division as too high. A farm called Hurtsham was produced as a proof that the valuation was too high; it was said that it had been in the market for some years; and that Mr. Hawkins, the proprietor, could not get the rent he demanded for it, which amounted to less than the valuation. Was about to acquiesce, being overpowered by all the Guardians that appeared to know anything about it. Another Guardian came in and said that Mr. Hawkins was asking a fine of 1000*l.* along with such rent. It was not altered, and the opposition to the valuation of those two electoral divisions ceased.

Blanchardstown and Finglas.

Was appointed valuator of the rural districts of North and South Dublin Unions about the same time. Is by profession a surveyor and civil engineer: commenced his profession in the year 1824. His father was a surveyor, and so was his grandfather; learned his profession under his father; valued for many years with him for private individuals, and since his death on his own account. Is acquainted with farming, had experience in the management of a farm of 250 acres, held by his father, and afterwards by himself, at a rent of 320*l.* a-year in the county Meath.

Valuator's professional experience.

Villa property.

With the exception of Blanchardstown and Finglas divisions, the greater proportion of the rural part of North Dublin is villa property; the land about residences varying in extent from demesnes of 100 acres to cottages with no land attached but a little garden.

Clontarf electoral division is occupied in a great measure by houses in which persons from the city reside during the summer months, for the purpose of bathing and ruralizing; and

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Bathing lodges.

many of them are empty during six months of the year. The letting depends on the character of the season, whether wet or otherwise. Took into consideration the uncertainty of letting; considered that all those houses would be unoccupied one year out of five; applied that rule to all such houses. Valued a cottage at Dollymount, in that division, at 20*l.* a-year. It is extremely difficult to know what such a house would let for if unfurnished. It is quite unusual to let them unfurnished, and therefore it is very difficult to say. Furnished it would let for about 6*l.* a-month for six months. Finds it very difficult to say why he fixed on 20*l.* as the value. Valuators often give reasons when the question is put, which never entered their heads until the question is put. Comparing that house with other houses that he had already valued, put 20*l.* upon it. Other houses ranged from 1*l.* a-year to 200*l.* Had inquired what the people who make a business of furnishing and letting these houses paid for them by the year to the head landlord. Most of them have leases. Cannot fix the reason why 20*l.* was fixed on as the value, except that he thought that a reasonable sum at which it should be rated. It would be quite impossible to fix the sum at which it would let. A person might be got by accident who might give 25*l.* and keep it in repair, Thinks that no one would give 30*l.* and keep it in repair. But the letting of such houses is so uncertain, and the amount of rent which may be obtained for them varies so much, according to the fancy of the persons who may happen to be looking out for them, that no one can fix a value upon them which can be relied on as certain. Was astonished to find that a house in the electoral division of Howth, which he had valued at 25*l.* a-year, was let furnished for 80*l.* Considers that that was quite an accidental letting. Mr. Barlow said the valuation of that house ought to be raised. It was not raised. There is a villa near Howth which he had valued at 60*l.* a-year; it was occupied by one of the judges, who paid 150*l.* for it. He held it for several years; he has now given it up. The difficulty with respect to such property arises in a great measure from the circumstance that they have no definite marketable value, if supposed to be let unfurnished. A great portion of villa property will not let at all, unless furnished. But the valuation is necessarily made on the supposition of their being let unfurnished. The house above referred to, lately occupied by one of the judges, would be built for about 1000*l.* There is five acres attached to it, which are occupied by pleasure-grounds, and of no value, except as being attached to the house. Valued the land at 16*l.* in addition to the 60*l.* a-year for the house. If the land was let as grazing land it would fetch 16*l.* Dr. Marsh's house is valued at 50*l.*, it would let for 60*l.* or 70*l.* unfurnished, perhaps 80*l.* if a tenant was found whose taste it might suit. It is impossible for a valuator to go up to the mark in valuing such property: the objections would be so numerous, and particular cases would be relied on to reduce the whole valuation. The safest way is to be decidedly under the mark, in order to avoid objections. Considers that the valuators are not sufficiently paid, taking into consideration the difficulties they meet with from objections.

Villa property.

Agricultural land in vicinity of villa property.

As to land used for agricultural purposes, but the value of which is affected by the vicinity of, and being intermixed with, villa property: a great deal of the electoral divisions of Clontarf, Coolock, Drumcondra, and Glasnevin is of that character. It is partly used for grazing, and is partly in tillage. It brings a high rent. The bishop's farm is all grass and meadow. It is a farm of 300 or 400 acres. It is all prime land in that neighbourhood. It is valued at from 2*l.* 16*s.* to 3*l.* 5*s.* an English acre; that is about 4*l.* 1*s.* to 5*l.* 6*s.* an Irish acre. Took that amount because he supposed the whole farm of 300 or 400 acres would let for that to a single tenant. There are three farms there from 20 acres upwards; they are held chiefly by persons occupying villa property in the neighbourhood. In those electoral divisions there are few or none of the small class of farmers. There had been a dispute amongst the city Guardians as to the scale which should be adopted in revising the valuation of the city. Mr. Roper, when the rural valuation came to be revised by the Guardians, proposed that the valuation should be tested by the actual lettings. He found in those two cases that it was within a shilling or two an acre of lettings of the last two years. Mr. Roper said it was very high; he thought that the valuation ought not to come up to the mark. Some of the Guardians were insisting that the whole valuation should be reduced. Mr. Roper was not for a high valuation, but said that the valuator should be supported.

Large and small farms.

Rent value not adhered to.

In proceeding with the valuation, took no account of the size of farms, but put the same acreable value on the small farms as he had already put on large. Thinks it is a bad plan to value small farms higher on the ground that they will fetch a higher rent; therefore valued small farms at the same acreable rent as the large farms. Is aware that small farms bring a higher rent; and that is the reason why the small farmers did not object to the valuation, the small farm being valued much more under their rent than the large farms. Intended that it should be lower than the actual rent which a solvent tenant could pay. Is now speaking of the rent paid for large farms, But the objections to the valuations of those large farms were so numerous that he is bound to think that he was nearer the rack-rent than he intended.

Houses on small farms.

The houses on small farms were valued from 10*s.* to 5*l.*; valued some at 1*s.* A house valued at 10*s.* would have only one room, built of mud and thatched; if it consisted only of a kitchen, never valued it higher than 10*s.*; if it had a room besides the kitchen, valued it at 1*l.*; and if it had a stable or outhouse, valued the whole at 1*l.* 10*s.* If it had two rooms and a kitchen, valued it at 2*l.*; if it had two rooms and a kitchen and a stable, 2*l.* 10*s.*; if it also had a cow-house, barn, and offices, valued it at from 4*l.* to 6*l.* All these valuations apply to houses in the ordinary state of repair; if dilapidated, valued them one-third lower. The cottages he valued at 1*l.* would cost about 10*l.* to build, and let at about 1*s.* a-week. As to *house property* in towns and villages, valued small slated houses containing a room and a kitchen at 2*l.*; if dilapidated, at 1*l.* or 1*l.* 5*s.* Such a house lets at about 1*s.* 6*d.* a-week. Took the locality into consideration in valuing a public-house. Several public-house keepers objected on

House in towns and villages.

the ground of the change produced by the temperance societies: and they were all reduced.

As to localities occupied by small farms sufficient to support a family and pay their rent out of the produce of the farm: there are many of these in the Unions. Anything over three acres in this Union will in general be sufficient for that purpose. There may be about 100 on the hill of Howth,—others at Castleknock,—others at Finglas. At Castleknock valued them at 40*s.* an English acre,—that would be 3*l.* 5*s.* an Irish acre. Thinks he was told they pay about 4*l.* an acre.

Localities occupied by small farms.

Crowded localities, the occupiers of which do not pay their rent out of the land.—There are many of this class in Castleknock division, viz., at the Strawberry Beds there are a couple of hundred of them there. They support themselves by the strawberry beds and occasional work in the factories adjoining. They pay from 5*l.* to 7*l.* an Irish acre for their holdings. Valued them from 3*l.* 5*s.* to 3*l.* 16*s.* an Irish acre, and added something for the house, which in some cases made it 7*l.* an acre. Does not mean that he valued them up to the rent they pay. Including the houses, thinks he valued them at sums varying from one-third to one-fourth under the rents they pay: that is, the "net annual value" is about one-third or one-fourth under the rents actually received. The tenants do not pay that from the land alone, but help it out by labour in the factories.

Crowded localities.

Was deceived in respect of the value; did not mean the valuation to be so high as he afterwards found it was: intended it to be low, in order to avoid objections, but found it was not low enough for that purpose. It was the first Union he valued. Adopted a lower scale in the South Dublin Union.

Miscalculation of valuator.

During the twenty-one days that the valuation lay for inspection of the public, a number of objections were sent in,—about 200. Days were appointed to take them into consideration. The rural Guardians formed a committee, which sat in Board-room, to take them into consideration. The parties objecting were required to attend with legal proof to support the objection. Where the objection was to contents, by producing their lease or a survey,—and where the objection was to value, by pointing out a case of land of similar quality valued on a lower scale, or by showing a late letting of land of similar quality at a rent below the valuation. There were no committees of inspection as in South Dublin. They cannot form an opinion of value so well by hearing evidence in that way as by an inspection. The committee made about 30 alterations; made no alterations without his (Mr. V.'s) consent: and thinks the Guardians acted most honourably.

Objections to the valuation.

How considered.

Before the valuation was laid before the public the Guardians of each division took home the field-book of their division to inspect it, and suggest amendments. Some of them kept them a week,—others three weeks. They put alterations in the margin in pencil, for the purpose of submitting them to him (Mr. V.) for his approval. He (Mr. V.) agreed to about 30 of those alterations. The alterations agreed to were principally clerical errors. In Blanchardstown and Finglas the Guardians suggested that the whole valuation of those divisions should be reduced 10 per cent.

Eight months after the rate was struck the Guardians advertised for objections. About 30 objections came in. About the half of them were valid objections. They were chiefly to contents, and in many cases caused by alterations in the occupation of the holdings since the original valuation was made. The alterations do not affect the principle of the valuation.

Thinks that Griffith's valuation, wherever he has met with it, is about two-thirds of the fair rent. Thinks that Griffith's valuation is so unequal that there would be more appeals against it than against the Poor Law valuations, were it not for the circumstance that it is on so low a scale that it is far below everybody's rent, and therefore no individual has a case which appears to be sustainable when his valuation is to be compared with the letting value of his holding. Griffith's valuation in many cases does not amount to half the rack-rent. In other cases thinks it comes to within one-fourth of the rack-rent. Another reason why the farmers don't object to it is, that it taxes houses which were not taxed before, and thereby relieves the land.

Griffith's valuation.

Why not objected to.

SUMMARY of COMPARISON of RENT with VALUATION, as exhibited in succeeding Tables.

Ward.	Number of Cases.	Rent.			Valuation.			Per Centage.
		£.	*s.*	*d.*	£.	*s.*	*d.*	
Paul's	13	440	6	0	256	0	0	As 100 to 58
Four Courts' . . .	15	682	8	0	448	10	0	As 100 to 66
Linen Hall . . .	38	1603	14	4	1222	10	0	As 100 to 76
George's	64	1870	10	0	1147	0	0	As 100 to 61
Post Office . . .	36	1754	3	10	1244	10	0	As 100 to 71
Custom House . .	71	2100	2	0	1369	0	0	As 100 to 65

APPENDIX.

North Dublin.

Comparison of Rent with Valuation.

COMPARISON of RENT with VALUATION

(where rent ascertained.)

CITY OF DUBLIN. NORTH DUBLIN UNION.

No.	Street.	Rent. £.	s.	d.	Valuation. £.	s.	d.	OBSERVATIONS.
	PAUL'S WARD:—							
9	Arbour Hill	16	0	0	10	0	0	
17	,,	35	0	0	30	0	0	
52	Smithfield	33	0	0	20	0	0	
28	Queen's-street	25	0	0	27	0	0	Expended 80*l.*
61	Barrack-street	52	10	0	20	0	0	
62	,,	62	0	0	20	0	0	
9	Blackhall-place	25	0	0	12	0	0	
12	Parkgate-street	36	0	0	15	0	0	
2	Stoneybatter	18	0	0	12	0	0	
12	,,	21	0	0	20	0	0	
11	,,	55	0	0	30	0	0	
68	Barrack-street	45	0	0	25	0	0	
36	Hendrick-street	16	16	0	15	0	0	
		440	6	0	256	0	0	
	FOUR COURTS' WARD:—							
9	Smithfield	24	0	0	17	10	0	
14	Arran Quay	70	0	0	35	0	0	
2	Church-street	43	0	0	25	0	0	
75	,,	33	0	0	25	0	0	
25	Constitution-hill	26	0	0	15	0	0	
38	,,	20	0	0	22	0	0	
45	North King-street	80	0	0	35	0	0	
69	,,	70	0	0	30	0	0	
67	,,	36	18	0	27	0	0	
70	,,	15	0	0	7	0	0	
179	Church-street	52	0	0	50	0	0	
95	,, Upper	31	10	0	20	0	0	
21	Arran Quay	63	0	0	50	0	0	
24	,,	92	0	0	70	0	0	
7	Smithfield	26	0	0	20	0	0	
		682	8	0	448	10	0	
	LINEN HALL WARD:—							
25	Mary's Abbey	40	0	0	35	0	0	
50	Mary's-lane	52	0	0	22	10	0	
67	,,	26	0	0	12	10	0	
8	Great Britain-street	42	0	0	40	0	0	
168	,,	70	0	0	55	0	0	Expended 100*l.*
7	,,	30	0	0	23	0	0	
12	Mary's-lane	30	0	0	20	0	0	
19	Upper Dorset-street	55	0	0	50	0	0	
123	,,	46	0	0	40	0	0	
104	Capel-street	84	0	0	60	0	0	
4	Little Mary-street	33	0	0	25	0	0	
22	Paradise-row	28	0	0	22	10	0	
3	,,	17	0	0	15	0	0	
20	Upper Dorset-street	46	0	0	40	0	0	
5	Ryder's-row	24	0	0	17	0	0	
5	Wellington-place	17	0	0	10	0	0	
19	Lower Mary-street	30	0	0	25	0	0	
25	Capel-street	55	0	0	50	0	0	
58	Dominick-street	68	0	0	55	0	0	
96	Capel-street	63	0	0	60	0	0	
111	,,	64	0	0	50	0	0	
24	,,	63	0	0	55	0	0	
8	Halston-street	46	0	0	30	0	0	
141	Abbey-street	50	0	0	37	10	0	
9	East Arran-street	31	14	4	15	0	0	
23	,,	30	0	0	18	0	0	
20	,,	30	0	0	22	10	0	
12	Boot-lane	31	0	0	25	0	0	
161	Upper King-street	27	0	0	20	0	0	
168	,,	50	0	0	40	0	0	
55	Little Mary-street	52	0	0	32	0	0	
58	,,	40	0	0	30	0	0	
11	Little Mary-lane	18	4	0	10	0	0	

Comparison of Rent with Valuation—*continued.*

CITY OF DUBLIN. NORTH DUBLIN UNION.

No.	Street.	Rent.			Valuation.			Observations.
	LINEN-HALL WARD—*coninued.*	£.	*s.*	*d.*	£.	*s.*	*d.*	
179	Great Britain-street . . .	36	0	0	25	0	0	
172	,,	30	0	0	25	0	0	
27	Mountjoy-street	42	0	0	30	0	0	
1	Henry-street	73	16	0	60	0	0	
13	Green-street	33	0	0	20	0	0	
		1603	14	4	1222	10	0	
	GEORGE'S WARD:—							
51	Dorset-street, Upper . . .	40	0	0	35	0	0	
50	Dorset-street, Lower . .	50	0	0	25	0	0	
71	Dorset-street, Upper . .	40	0	0	15	0	0	
6	Lower Temple-street . .	21	0	0	10	0	0	
135	Great Britain-street . . .	60	0	0	45	0	0	
3	Langrish-place	23	0	0	12	0	0	
5	,,	20	0	0	12	0	0	
27	Hardwick-street	52	10	0	42	10	0	
47	,,	42	10	0	25	0	0	
14	Upper Rutland-street . .	52	10	0	40	0	0	
4	Great Denmark-street . .	125	0	0	110	0	0	
15	Summer-street, North . .	24	0	0	17	0	0	
28	Upper Gardiner-street . .	60	0	0	25	0	0	
129	Great Britain-street . . .	100	0	0	40	0	0	
138	,,	40	0	0	25	0	0	
125	,,	35	0	0	25	0	0	
133	,,	71	0	0	55	0	0	
112	Summer-hill	25	0	0	18	0	0	
98	,,	32	0	0	25	0	0	
125	,,	40	0	0	20	0	0	
48	Eccles-street	52	10	0	33	0	0	
55	Dorset-street	63	0	0	45	0	0	
14	Russell-place	35	0	0	20	0	0	
48	Upper Rutland-street . .	52	10	0	40	0	0	
12	Langrish-place	24	0	0	12	0	0	
32	Portland-place	20	0	0	10	0	0	
31	,,	20	0	0	10	0	0	
28	,,	20	0	0	10	0	0	
26	,,	12	0	0	28	0	0	
25	,,	21	0	0	10	0	0	
24	,,	18	0	0	10	0	0	
23	,,	18	0	0	10	0	0	
22	,,	20	0	0	10	0	0	
21	,,	21	0	0	10	0	0	
15	,,	18	0	0	10	0	0	
14	,,	18	0	0	10	0	0	
13	,,	18	0	0	10	0	0	
12	,,	18	0	0	10	0	0	
11	,,	18	0	0	10	0	0	
10	,,	18	0	0	10	0	0	
9	,,	18	0	0	10	0	0	
8	,,	18	0	0	10	0	0	
7	,,	18	0	0	10	0	0	
6	,,	21	0	0	12	10	0	
5	,,	21	0	0	12	10	0	
4	,,	21	0	0	12	10	0	
4	,,	18	0	0	10	0	0	
3	,,	18	0	0	10	0	0	
2	,,	12	0	0	7	0	0	
1	,,	13	0	0	7	0	0	
1	Wellesley-place	16	0	0	7	0	0	
2	,,	16	0	0	7	0	0	
3	,,	16	0	0	7	0	0	
4	,,	16	0	0	7	0	0	
5	,,	16	0	0	7	0	0	
6	,,	16	0	0	7	0	0	
7	,,	16	0	0	7	0	0	
8	,,	16	0	0	7	0	0	
1	Mountjoy-place (Lower), or Hutton's-lane	20	0	0	10	0	0	
8	,,	18	0	0	8	0	0	
5	,,	17	0	0	8	0	0	
4	,,	17	0	0	8	0	0	
3	,,	17	0	0	8	0	0	
2	,,	17	0	0	8	0	0	
		1870	10	0	1147	0	0	

APPENDIX.

North Dublin.

Comparison of Rent with Valuation.

Comparison of Rent with Valuation—*continued*.

CITY OF DUBLIN. NORTH DUBLIN UNION.

No.	Street.	Rent. £.	s.	d.	Valuation. £.	s.	d.	Observations.
	POST-OFFICE WARD.							
19	Great Britain-street . . .	40	0	0	25	0	0	
53	,,	90	0	0	50	0	0	
60	,,	78	0	0	60	0	0	
84	Marlborough-street . . .	39	0	0	30	0	0	
1	Denmark-street	40	0	0	30	0	0	Expended 30*l.*
99	Marlborough-street . . .	30	0	0	26	0	0	,,
29	Lower Ormond-quay . .	113	0	0	75	0	0	
32½	,,	63	0	0	25	0	0	
58	Abbey-street	80	0	0	65	0	0	Expended 600*l.*
16	Upper Siffey-street . . .	39	0	0	15	0	0	
10	,,	35	0	0	25	0	0	
59	Upper Sackville-street . .	100	0	0	90	0	0	
7	Moore-street	35	0	0	30	0	0	Expended 100*l.*
21	Bachelor's-walk	84	0	0	50	0	0	
29	Great Britain-street . . .	27	0	0	21	0	0	
30	,,	60	0	0	25	0	0	
17	Anglesey-market . . .	13	0	0	10	0	0	
8	,,	11	0	0	8	0	0	
7	Horseman's-row	13	16	10	15	0	0	
	,,	21	0	0	15	0	0	
115	Abbey-street	40	0	0	30	0	0	
120	,,	50	0	0	45	0	0	
105	,,	45	0	0	40	0	0	
30	,,	38	0	0	45	0	0	
111	,,	40	0	0	40	0	0	
23	Abbey-street, Lower . . .	76	13	0	80	0	0	
68	,,	90	0	0	50	0	0	
10	Sackville-place	20	0	0	15	0	0	
54	Henry-street	50	0	0	45	0	0	
2½	Elephant-lane	32	12	0	20	0	0	
4	,,	19	0	0	20	0	0	
14	Riddal's-row	56	10	0	12	0	0	
4	,,	45	10	0	17	10	0	
39	Mary's-street	57	12	0	55	0	0	
13	Gregg's-lane	31	10	0	10	0	0	
96	Marlborough-street . . .	50	0	0	30	0	0	
		1754	3	10	1244	10	0	
	CUSTOM-HOUSE WARD.							
3	Charleville-mall	30	0	0	20	0	0	
39	Bay View-avenue . . .	20	0	0	15	0	0	
19	,,	22	0	0	12	10	0	
11	Amien's-street	52	10	0	35	0	0	
13	Eden-quay	92	0	0	70	0	0	
50	Marlborough-street . . .	55	0	0	40	0	0	
48	Montgomery	36	0	0	20	0	0	
45	North-wall	40	0	0	30	0	0	
2	Seville-place	45	0	0	25	0	0	
21	Talbot-street	60	0	0	50	0	0	
1	Whitworth-row	15	0	0	8	0	0	
2	,,	15	0	0	8	0	0	
3	,,	15	0	0	8	0	0	
4	,,	15	0	0	8	0	0	
5	,,	15	0	0	8	0	0	
6	,,	15	0	0	8	0	0	
7	,,	15	0	0	8	0	0	
8	,,	15	0	0	8	0	0	
9	,,	18	0	0	8	0	0	
10	,,	18	0	0	8	0	0	
11	,,	18	0	0	8	0	0	
12	,,	18	0	0	8	0	0	
13	,,	18	0	0	8	0	0	
14	,,	18	0	0	8	0	0	
15	,,	18	0	0	8	0	0	
16	,,	18	0	0	8	0	0	
7	Gloster-place	42	0	0	30	0	0	
70	Gardiner-street, Lower . .	90	0	0	67	10	0	
11	,,	42	0	0	40	0	0	
121	,,	63	0	0	50	0	0	
20	Buckingham-street, Upper .	16	0	0	10	0	0	
48	Mecklenburgh-street, Upper	34	0	0	18	0	0	
32	Mabbot-street	28	0	0	21	0	0	
4	Guild-street	20	0	0	12	0	0	

Comparison of Rent with Valuation—*concluded.*

CITY OF DUBLIN. NORTH DUBLIN UNION.

No.	Street.	Rent.			Valuation.			Observations.
CUSTOM-HOUSE WARD—*continued.*		£.	*s.*	*d.*	£.	*s.*	*d.*	
42	Gardiner-street, Lower . .	50	0	0	40	0	0	
83	Great Britain-street . . .	50	0	0	30	0	0	
32	Summer-hill	60	0	0	60	0	0	
60	Mabbot-street	17	0	0	8	0	0	
39	Summer-hill	100	0	0	75	0	0	
12	,,	50	0	0	25	0	0	
8	,,	65	0	0	50	0	0	
39	Mecklenburgh-street . .	20	0	0	10	0	0	
1	North Gloster-place . .	30	0	0	20	0	0	
6	North William-street . .	21	0	0	10	0	0	
13	Talbot-street	40	0	0	32	0	0	
95	Great Britain-street . . .	41	12	0	30	0	0	
114	Lower Gardiner-street . .	55	0	0	45	0	0	
	Sheriff-street	30	0	0	10	0	0	
	Oriel-street	25	0	0	12	0	0	
	,,	25	0	0	12	0	0	
	,,	18	0	0	8	0	0	
	,,	18	0	0	8	0	0	
	,,	18	0	0	8	0	0	
	,,	18	0	0	8	0	0	
1	Uxbridge-street	16	0	0	10	0	0	
2	,,	15	0	0	10	0	0	
3	,,	15	0	0	10	0	0	
4	,,	15	0	0	10	0	0	
1	Elliot-place	20	0	0	12	0	0	
2	,,	10	0	0	10	0	0	
3	,,	21	0	0	10	0	0	
5	,,	16	0	0	10	0	0	
9	,,	20	0	0	10	0	0	
12	,,	16	0	0	10	0	0	
13	,,	18	0	0	10	0	0	
14	,,	20	0	0	10	0	0	
15	,,	15	0	0	10	0	0	
16	,,	18	0	0	10	0	0	
18	,,	18	0	0	10	0	0	
52	North Strand	20	0	0	10	0	0	
53	,,	24	0	0	12	0	0	
		2100	2	0	1369	0	0	

INSTANCES of RENTS of SHOPS compared with Valuation of the Houses of which the Shops are a part.

No.	Street.	Rent of Shop only.			Valuation of House.			Ward.
		£.	*s.*	*d.*	£.	*s.*	*d.*	
12	Tighe-street	28	0	0	25	0	0	Paul.
67	Church-street	13	0	0	20	0	0	Four Courts.
172	,, Old	40	0	0	35	0	0	Ditto.
59	North King-street . . .	15	12	0	25	0	0	Ditto.
134	,,	15	0	0	20	0	0	Ditto.
69	Church-street	15	12	0	20	0	0	Ditto.
33	Constitution-hill	24	0	0	20	0	0	Ditto.
55	Mary's-lane	10	8	0	12	0	0	Linen Hall.
48½	,,	18	0	0	15	0	0	Ditto.
156	Great Britain-street . . .	28	0	0	40	0	0	Ditto.
169	,,	52	0	0	55	0	0	Ditto.
209	,,	20	0	0	20	0	0	Ditto.
146	Abbey-street	32	10	0	35	0	0	Ditto.
29	Upper King-street . . .	18	0	0	27	10	0	Ditto.
3	,,	41	12	0	45	0	0	Ditto.
155	,,	15	12	0	17	10	0	Ditto.
16	North Anne-street . . .	41	12	0	45	0	0	Ditto.
144	Great Britain-street . . .	31	10	0	35	0	0	George.
120	,,	20	0	0	50	0	0	Ditto.
22	Mary-street	20	16	0	40	0	0	Post Office.
32	,,	35	0	0	40	0	0	Ditto.
27	Great Britain-street . . .	18	4	0	30	0	0	Ditto.
16	,,	12	0	0	35	0	0	Ditto.
33	,,	31	4	0	30	0	0	Ditto.
4	Moore-street	20	16	0	30	0	0	Ditto.
57	,,	20	0	0	35	0	0	Ditto.
40	Mecklenburgh-street . .	23	0	0	20	0	0	Custom House.

VALUATION OF HOUSES FROM £5 to £10,

Compared with Police Valuation.

CITY OF DUBLIN. NORTH DUBLIN U

Number of Tenements valued to Poor Rate at the following sums.			Of whom there are valued to Police Tax at the following Sums:—																
	NAME OF WARD.		£2	£2 10	£3	£4	£4 10	£5	£6	£6 10	£7	£7 10	£8	£8 10	£9	£10	£11	£12	£12 10
At £5	Custom House	125	4	4	4	7	..	44	17	..	6	27	3	..	..	5	..	2	1
	St. George's and Post Office	84	..	..	..	..	..	26	18	..	5	17	..	..	..	9	..	..	4
	Linen Hall	75	..	..	2	..	5	27	3	..	..	11	..	..	..	22	..	..	..
	Four Courts'	75	1	..	..	1	..	39	..	1	1	18	4	..	..	5	..	..	1
	St. Paul's	36	..	1	2	1	..	9	..	..	..	16	..	..	..	4	..	..	2
	Total	395	5	5	8	9	5	145	38	1	12	89	7	..	..	45	..	2	8
At £6	Custom House	63	..	1	5	3	..	1	26	..	2	9	11	..	..	2	..	..	2
	St. George's and Post Office	9	..	..	..	..	..	3	1	..	1	2	..	..	..	1	..	..	..
	Linen Hall	20	..	..	..	..	1	1	..	..	..	..	..	..	..	16	..	..	..
	Four Courts'	21	..	..	..	..	..	5	1	..	..	11	..	..	..	1	..	..	..
	St. Paul's	12	1	..	1	..	..	3	..	..	..	1	..	..	..	4	..	..	..
	Total	125	1	1	6	3	1	13	28	..	3	23	11	..	..	24	..	..	2
At £6 10	Custom House	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1			
	St. George's and Post Office	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Linen Hall	8	..	..	..	..	..	..	..	..	..	..	..	..	..	8			
	Four Courts'	1	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	1
	St. Paul's	1																	
	Total	12	..	..	..	..	..	..	..	..	..	..	1	..	..	9	..	..	1
At £7	Custom House	9	..	1	..	..	..	..	2	..	1	..	2	..	1	1	..	1	
	St. George's and Post Office	54	..	..	2	..	..	..	..	..	..	11	8	..	..	27	..	..	2
	Linen Hall	12	..	..	..	..	..	4	..	..	..	2	..	..	..	2	..	..	..
	Four Courts'	33	..	..	1	..	..	..	..	..	2	19	..	..	..	7	..	..	1
	St. Paul's	8	..	..	..	..	..	4	..	..	..	2	..	..	..	1	..	..	1
	Total	116	..	1	3	..	..	8	2	..	3	34	10	..	1	38	..	1	4
At £7 10	Custom House	5	..	..	..	..	..	..	..	..	..	2	1	..	..	2			
	St. George's and Post Office	29	..	..	..	..	..	2	..	..	..	2	..	..	..	5	..	..	16
	Linen Hall	40	..	..	..	..	..	2	..	..	..	10	..	..	..	20	..	..	3
	Four Courts'	24	..	..	3	..	..	..	1	..	..	3	..	..	..	10	1	..	1
	St. Paul's	10	..	..	..	..	..	..	..	..	..	3	..	..	..	3	..	..	..
	Total	108	..	..	3	..	..	4	1	..	..	20	1	..	..	40	1	..	20
At £8	Custom House	106	..	1	1	..	..	2	4	..	7	1	51	..	1	16	..	5	10
	St. George's and Post Office	31	..	..	..	..	..	..	..	..	2	3	4	..	..	19	..	..	1
	Linen Hall	10	..	..	..	..	..	7	..	..	..	..	..	..	..	2	..	..	..
	Four Courts'	25	..	..	..	..	..	..	..	..	..	..	2	..	..	19	..	..	1
	St. Paul's	45	..	..	1	..	..	1	..	..	..	4	..	..	..	24	..	..	7
	Total	217	..	1	2	..	..	10	4	..	9	8	57	..	1	80	..	5	19
At £8 10	Custom House	10	..	..	..	..	..	..	6	..	..	1	1	..	..	1	..	..	..
	St. George's and Post Office	12	..	..	..	..	..	..	..	..	..	..	..	..	..	12			
	Linen Hall	3	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..
	Four Courts'	8	..	..	..	..	..	1	..	..	..	..	..	..	..	4	..	..	1
	St. Paul's	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	34	..	..	..	1	..	1	6	..	..	1	1	..	..	18	..	..	1
At £9	Custom House	11	..	..	..	..	..	..	..	..	..	..	5	..	1	4	..	..	1
	St. George's and Post Office	12																	
	Linen Hall	12	..	..	..	..	..	..	..	..	..	1	..	..	..	2	..	..	9
	Four Courts'	20	..	..	..	..	..	1	..	..	..	3	..	..	..	5	..	..	5
	St. Paul's	12	..	..	..	..	..	..	..	..	..	..	..	..	..	6	..	..	1
	Total	55	..	..	..	..	..	1	..	..	..	4	5	..	1	17	..	..	16
At £10	Custom House	138	..	..	..	..	..	3	4	..	2	1	18	..	4	55	..	8	30
	St. George's and Post Office	153	..	..	..	..	..	1	..	..	..	4	2	..	..	55	..	21	22
	Linen Hall	173	..	..	..	..	..	4	..	..	..	8	1	..	..	60	..	4	32
	Four Courts'	145	..	1	1	..	..	3	..	..	..	6	..	..	..	39	..	3	49
	St. Paul's	73	..	..	..	..	..	1	..	..	..	10	..	1	..	14	..	1	21
	Total	682	..	1	1	..	..	12	4	..	2	29	21	1	4	223	..	37	154
		1744	6	9	23	13	6	194	83	1	29	208	114	1	7	494	1	45	225

VALUATION OF £10 COUNTY ELECTORS, (registered 1832 to 1840), so far as ascertained.

COUNTY OF DUBLIN. Marked thus * registered in 1832, and not since re-registered. NORTH DUBLIN UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rate as stated in Rate Book.	Name or Situation of Property in respect of which voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	OBSERVATIONS.
Keegan, Patrick	Oct. 10, 1838	Land	Blanchardstown	11 3 20	23 15 0	
*Courtney, John	Oct. 1832		,,	12 0 5	29 1 4	
*Kelly, Christopher	,,	Farm-house, offices, and land.	Hemstown	90 1 2	196 12 6	
Heeley, Hugh	June 27, 1840	Cabin, stables, and land.	Belgree	12 3 22	24 15 0	
Moore, Hugh	April 10, 1835	House, offices, & land	Damastown	49 2 20	74 19 10	
*Moss, Denis	Oct. 1832	2 story houses & land	Johnstown	67 0 37	136 0 0	
Borbidge, Thomas	Jan. 8, 1840	Land and stables	Powerstown	142 1 5	189 1 7	
*Borbidge, Edward	Nov. 7, 1832	House and land	,,	72 0 32	99 17 2	
Thornton, Patrick	Jan. 6, 1841	,,	Cappoge	20 1 38	42 9 6	
Bennett, William	Jan. 7, 1841	2 houses and field	Astagob	0 1 20	1 17 6	
Feute, Patrick	April 7, 1840	House and garden	,,	2 0 20	16 14 4	
Kain, James	April 8, 1840	,,	,,	0 2 25	2 2 11	
Maguire, Thomas	,,	Mills and field	New Holland, Astagob.	2 0 0	63 10 0	
Campbell, Patrick	Jan. 17, 1840	House and land	Annefield	19 0 38	68 13 0	
*Nolan, James	Oct. 1832	2 story house & yard	Chapelizod	0 0 10 0 0 10	2 10 0 6 0 0	
*M'Loughlan, John	Nov. 1832		Calragh	0 0 5 0 0 5	1 0 0 8 0 0	
M'Clean, Patrick	Jan. 8, 1840	Land	,,	10 2 0	32 10 0	
Fox, James	April 9, 1835	House, offices, & land	Pelletstown	1 0 30	12 19 4	
King, Edward	Oct. 23, 1840	Slate house & garden	Tolka Bridge	0 0 24	10 5 0	
Brangan Francis	June 22, 1835	House, garden, &c. and land.	Barberstown	91 3 0	162 12 6	
*Archbold, John	Oct. 1832	House, garden, and land.	Dubber	37 0 0	78 0 0	
Branagan, Patrick	Oct. 14, 1839	Farm-house, &c., and land.	Little Kingston	47 2 10	74 16 10	
Coleman, Thomas	April 13, 1837	House, garden, &c., and land.	Pickardstown	62 0 20	114 8 0	
*Brunton, James	Nov. 1832	House and land	Ward, Upper	44 0 20	77 12 0	
Burke, Edward	Jan. 9, 1836	House and yard	Finglass, East	0 0 6	4 0 0	Is owner of two cabins rated at 15*s.* each.
*Purfield, John	Nov. 1832	Land	,,	6 2 5	16 19 3	
*Smyth, Marmaduke	,,	Farm-house, &c., and land.	Jamestown, Great	22 1 30	54 14 6	
*Dowling, George	,,	House and garden	Watery-lane	1 3 10	5 5 2	
*M'Cann, John	,,	Slate house in bad repair.	Tolka	0 0 6	3 0 0	
*M'Cann, Michael	,,	Slate house	,,	0 0 4	1 5 0	
*Smith, John	,,	Thatched cabin, land, and stables.	Howth	10 1 20	11 17 6	
*Waldron, Patrick	,,	House and land	,,	0 2 20	1 6 0	
*Waldron, William	,,	,,	,,	1 0 0	1 13 0	
M'Grane, Thomas	June 20, 1838	House, out-offices, and land.	Upper Kilbarrack	32 0 0	63 12 0	
Farren, Christopher	Oct. 24, 1840	Thatched house and ground.	Howth	0 0 30	4 0 0	
M'Kenny, Patrick	April 6, 1840	Thatched house and land.	,,	38 1 10	42 17 10	
M'Kenny, Thomas	,,		Lower Kilbarrack.	62 2 11	117 11 11	
Somerville, John	April 27, 1840	Houses and fields	Raheny	6 0 10	13 6 9	
*Ryan, Richard	Nov. 1832	Thatched cabin, stable, and land.	Howth	13 2 30	14 3 9	
*Finn, Denis	Nov. 1832	House and land	,,	6 1 20	5 9 3	
Giles, Garrett	April 6, 1840	Two houses and dispensary.	,,	0 0 10	4 0 0	
*Howard, James	Oct. 1832	Thatched house	,,	0 0 3	3 10 0	
*Henry, Lawrence	Oct. 1832	Two houses and stable.	,,	0 0 6	12 0 0	
Leland, George	April 6, 1840	Thatched house	,,	0 0 3	2 0 0	
*Larkin, Simon	Nov. 1, 1832	Slated house	,,	0 0 4	5 0 0	
*M'Kenny, James	Oct. 1, 1832	House and offices	,,	0 0 3	2 10 0	Is a landlord of two houses, valued at 8*l.* each.
*M'Kenny, James	Oct. 31, 1832	Land	,,	61 1 0	96 17 6	
M'Kenny, John	Oct. 24, 1840	Cabin and land	,,	39 0 0	47 16 0	
Rickard, James	April 6, 1840	House	,,	0 0 4	8 0 0	
Clarke, Nicholas	,,	House and garden	Clontarf, West	0 0 3	8 0 0	
Scott, Richard	Oct. 9, 1833	House and land.	,,	0 0 16	22 5 0	
*Carslin, Edward	Oct. 22, 1832	House, garden, and stables.	,,	0 0 4	3 0 0	
Murphy, Arthur	Oct. 12, 1836	House, offices, and land.	Killester	2 2 0	27 5 0	
Murphy, Matthew	Oct. 27, 1836	Slate house	Clontarf, West	0 0 3	3 10 0	
*Miller, Charles	Oct. 9, 1832	House, out-offices, and land.	Killester	5 1 0	51 2 6	
Swan, William	April 9, 1838	Good house, offices, and garden.	Clontarf, East	2 2 0	42 10 0	
Byrne, Michael	Oct. 9, 1838	House and garden	Clontarf	0 0 3	3 0 0	
Carson, William	April 9, 1838	House, stables, and garden.	Strandville Lodge, Clontarf.	1 0 32	23 18 6	
Symes, James	June 22, 1835	House and garden	Clontarf	0 0 30	33 5 0	
*Mulligan, Hugh	Nov. 8, 1832	House and land	Coolock	14 2 0	35 3 6	
O'Brien, Daniel	April 8, 1839	Farm-house, offices, and land.	Kilmore	52 3 0	119 15 6	

Valuation of £10 County Electors—*concluded.*

COUNTY OF DUBLIN. Marked thus * registered in 1832, and not since re-registered. NORTH DUBLIN UNI

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated as stated in Rate Book.	Name or Situation of Property in respect of which voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
Coolock.	*Byrne, Jeremiah	Nov. 7, 1832	House, cabin, and land.	Newtown	89 1 35	181 9 3	
	Gill, Hugh	April 7, 1840	House, offices, and land.	Grange	8 2 1	39 17 6	
	M'Cabe, Owen	,,	Cabin and garden	Baldoyle	0 0 30	3 7 6	
	Tallon, Edward	Oct. 27, 1836	Land	,,	24 3 0	29 12 0	
	Nugent, Michael	Oct. 20, 1837	House, offices, and land.	Smugborough	14 2 10	29 15 1	
	*Dowling, Patrick	Nov. 8, 1832.	House and fields	Belchamp	18 0 10	36 6 4	
	*Conolly, Thomas	Oct. 6, 1832	Fields	Pantry	13 1 0	25 3 6	
	Kirwan, Martin	June 25, 1839	House, garden, out-offices, and land	Artane	32 3 0	96 1 0	
	Harford, Thomas	June 20, 1838	House, land, and garden.	Artane, South	59 0 0	182 10 0	
	M'Kenna, Michael	April 9, 1839	Nursery and sundry slated houses.	Artane, North	9 0 10	24 15 0	
	*Hamilton, Wm. Stewart	Oct. 23, 1832	House and garden	Clontuck	0 0 10	9 0 0	
	Eagle, George	June 19, 1838	,,	Drumcondra	0 0 10	8 0 0	
	*Martin, Myles	Oct, 1832		,,	0 0 8 0 0 3	8 0 0 2 10 0	
	Smith, Daniel	June 24, 1839	House and garden	..	0 0 20	30 10 0	
	Vosser, John	Dec. 24, 1840		Drumcondra	0 0 3	3 0 0	
	Wilson, John	Oct. 18, 1834	House, garden, and stables.	Puckstown	0 0 30	40 10 0	
	Brennan, John	Jan. 9, 1837	House and land	Donneycarney	12 2 10	54 13 9	
	*Langan, Patrick	Nov. 1832	,,	,,	3 3 10	45 8 9	
	*Allen, Henry	Oct. 1832	House	Ballybough	0 0 3	8 0 0	
	*Priest, James	Nov. 1, 1832	House	..	0 0 3	20 0 0	
	Trench, Charles	June 20, 1839	House and garden	Richmond Avenue	0 0 10	16 0 0	
	Kenny, William	April 3, 1837	,,	Ballybough	0 1 10	20 0 0	
	Walsh, Peter	Jan. 8, 1841	House, garden, and stables.	Goose Green	5 0 0	21 5 0	
	Butler, William	April 11, 1835	House, offices, and land.	Clontuck	13 3 30	66 4 9	
	Hamilton, H. B.	Jan. 5, 1838	House and garden	Drumcondra	0 1 10	9 0 0	
	Coffy, John	April 9, 1838	House and yard	Phillipsburgh Avenue.	0 0 6	16 0 0	
	Noble, James	Oct. 10, 1836	House, garden, and stable.	,,	0 0 10	18 0 0	
	*O'Conner, John	Oct. 5, 1232	House	,,	0 0 3	10 0 0	
	*Hogan, Edward	Nov. 7, 1832	House and yard	,,	0 0 6	30 0 0	
	Keogh, Thomas	Oct. 21, 1836	House and garden	Glassnevin	16 0 0	10 0 0	
	Farrell, John	June 29, 1839	House, garden, and stable.	Prospect	0 0 6	16 0 0	
	Smith, James	Oct. 21, 1836	School-house and yard	,,	0 1 10	40 0 0	
	*Devine Patrick	Nov. 1832	Land	Collinstown	3 2 21	5 8 11	
	Homan, Rev. John	Oct. 12, 1839	House, offices, and garden.	Turnapin	13 0 0	60 19 0	
	*Smith, John	Nov. 1832	Public-house	Glasnevin	0 0 6	14 0 0	
	Flynn, Michael	Jan. 6, 1841	House and land	Turnapin	17 1 20	60 19 0	
	Mealy, Peter	Oct. 23, 1840	Land	Woodford and Turnapin.	27 3 0	49 19 0	
	Plunket, Patrick	Oct. 23, 1840.	,,	Turnapin	13 0 17	22 18 8	

SUMMARY of Acreage and Valuation of TENEMENTS of £10 County ELECTORS registered 1833—1841.

Number of 10*l.* Electors traced in Rate Book.	Total Area comprised in the Tenements of the £10 Electors registered 1833 to 1841.	Total Amount of the Valuations of the Tenements of the £10 Electors registered 1833 to 1841.
	A. R. P.	£. s. d.
61	981 1 36	2476 1 1

Same Table for £10 ELECTORS registered in 1832, and not since re-registered.

Number traced in Rate Book.	Total Area.	Total Amount of Valuations.
	A. R. P.	£. s. d.
38	595 2 9	1354 16 8

SOUTH DUBLIN UNION.

Appendix.

South Dublin.

Extracts from Minute Book of Board of Guardians.

Extracts from Minute Book.

July 25, 1839.

Present, 10 ex-officio and 32 elected guardians.

Committee appointed to inquire into existing survey and valuations.

Committee appointed.

August 8, 1839.

Present, 11 ex-officio guardians and 30 elected.

Committee report several existing surveys and valuations, but that it will be necessary to have a new general valuation made.

Report. New valuation necessary.

August 22, 1839.

Advertisement for valuators.

September 2, 1839.

Present, 9 ex-officio and 27 elected guardians.

Eleven tenders from valuators read. Valuators called in and examined.

Mr. Lawrenson, tender for 400*l.* for the valuation of the electoral division of South Dublin, accepted.

Valuator of city division appointed.

September 3, 1839.

Present, 7 ex-officio and 23 elected guardians.

Resolved,—That it be an instruction to the valuators to take all such measures as they shall think necessary to secure the uniformity of principle in the valuation of the South and North Dublin Unions, and that a copy of this resolution be transmitted to the Board of Guardians of the North Dublin Union, with request that they will co-operate in carrying it into effect.

Measures to secure uniformity with North Dublin Union.

Further advertisement for valuators.

September 10, 1839.

Present, 10 ex-officio and 23 elected guardians.

Ten tenders for valuing the rural divisions; four rejected as exorbitant.

Resolved,—by a majority of one, That Mr. Vaughan's tender to value the rural divisions of the Union, at 390*l.*, be accepted; valuation to be completed within three months.

Valuator of rural divisions appointed.

Mr. Lawrenson stated the names of seven assistants employed by him to assist in the valuation of the city division, approved of by Board.

Seven assistants to city valuator.

September 26, 1839.

Present, 5 ex-officio and 19 elected guardians.

Mr. Lawrenson, valuator of city division, called in and examined as to the progress made in valuation.

Statement not considered satisfactory; Mr. Lawrenson directed to attend on the 3rd October with a complete schedule of one street.

City valuator to produce valuation of one street as a specimen.

Mr. Vaughan, valuator of rural divisions, called in and examined as to progress made in valuation, and stated the names of four assistants employed by him.

Four assistants to valuator of rural districts.

October 3, 1839.

Present, 4 ex-officio and 15 elected guardians.

Mr. Lawrenson exhibited sheets of his valuation.

Instruction to Mr. Lawrenson not to include the pipe water-rate in the column for taxes.

Memorial to Commissioners to obtain an exemption of unoccupied houses.

Unoccupied houses.

Mr. Vaughan summoned to attend with a specimen of a dozen cases of his valuation.

October 10, 1839.

Present, 4 ex-officio and 14 elected guardians.

Mr. Vaughan attended and examined; exhibited two cases of his valuation, and gave satisfactory answers to the questions put to him.

Specimen of valuation produced.

October 24, 1839.

Present, 6 ex-officio and 17 elected guardians.

Resolved,—That authority be given to Mr. Lawrenson and Mr. Vaughan, valuators, in pursuance of 1 and 2 Vict., chap. 56, sec. 67.

1 & 2 Vic. c. 56, sect. 67.

December 5, 1839.

Present, 5 ex-officio and 23 elected guardians.

Mr. Lawrenson requested an extension of time for a fortnight.

December 12, 1839.

Mr. Lawrenson and Mr. Vaughan request time to complete the valuation.

December 31, 1839.

Present, 7 ex-officio and 23 elected guardians.

Mr. Lawrenson handed in his valuation. Considered not complete. Copy ordered to be made for use of guardians.

Mr. Vaughan handed in a copy of his valuation for rural districts and copy of part.

Resolved,—That the valuation of the rural divisions be referred to the elected guardians for such divisions, and such ex-officio guardians as find it convenient to attend, and that such committee do meet in some place in such divisions, and do report to the Board as speedily as possible.

Valuation of rural divisions referred to local committees.

APPENDIX.

South Dublin.

Extracts from Minute Book.

January 16, 1840.
Present, 5 ex-officio and 22 elected guardians.
Mr. Vaughan required to attend on the 21st instant.

January 21, 1840.
Mr. Vaughan directed to attend this day week to deliver in and verify his valuation of the rural districts.

January 28, 1840.
Present, 5 ex-officio and 17 elected guardians.
Mr. Vaughan stated valuation of Tallaght not complete. Ordered to attend to-morrow.
Mr. Lawrenson stated that he would attend on Saturday with valuation complete.

Valuation to lie for inspection of public.

Advertisement that the valuation will lie in the Board-room for the inspection of the public from 3rd February to 2nd March. A rota committee of three, for attending to the valuation, to be formed, consisting of an ex-officio and two elected guardians, one for the city and one for the rural divisions.

January 29, 1840.
Present, 4 ex-officio and 15 elected guardians.

Rural valuation verified by declaration.

Mr. Vaughan handed in his valuation, which he verified by declaration.

February 1, 1840.
Present, 1 ex-officio and 9 elected guardians.
City valuator requires a further extension of time.

Objection papers.

Days for hearing objections.

Resolved,—That the clerk do procure 100 objection papers, and that all objections to the valuation be entered in pencil upon those papers, filed and submitted to the Board upon the days to be appointed for the consideration of objections.

Resolved,—That Mr. Lawrenson's assistant, Mr. Seton, be requested to attend the meetings of the Board on such days as they shall appoint, until they shall have disposed of all objections to the valuation.

February 3, 1840.
Present, 3 elected guardians.

City valuation verified by declaration of valuator.

City valuator handed in his valuation in 22 books, which he verified by declaration.

February 13, 1840.
Present, 5 ex-officio and 26 elected guardians.
Mr. Vaughan applied for payment of his account for valuation of the rural districts. Ordered that the same be paid in two months from 29th January.

February 27, 1840.
Present, 6 ex-officio and 24 elected guardians.
Board adjourned to Tuesday to consider the course to be taken relative to the objections taken to the valuations.

March 3, 1840.
Present, 5 ex-officio and 24 elected guardians.

Hearing of objections. Committees of Inspection.

The Board proceeded to take into consideration the objections to the valuations.

Resolved,—That the guardians of the several wards be requested to visit their wards, attended by the valuator or by a person competent to discharge the duty appointed by a valuator, for the purpose of informing themselves in cases where objections have been taken to the valuation; and that the guardians of the college ward do proceed to-morrow to the parishes of Saint Mark's and Saint Ann's, and that they do report to the Board on Friday the result of their inspection.

Resolved,—That the Board is of opinion that the guardians should, in their visits of inspection to the wards, intimate their desire to receive information as to cases where persons have been rated below the value of their holdings, or where a valuation has been omitted; and that in such cases the guardians be requested to sign a formal objection on these grounds, in order that each case may be considered by the Board at their meeting.

Resolved,—That the clerk do receive any objections to the valuation which shall be sent in before the guardians proceed to visit their respective wards or electoral divisions.

Resolved,—That the copy made of the valuation of each ward be given to the guardians for their assistance during their investigation.

Police valuation.

Resolved,—That the chairman write to the Commissioners of Police, requesting that they would allow the Board the use of their valuation books in revising the valuation.

March 6, 1840.
Present, 3 ex-officio and 15 elected guardians.
The Board proceeded to take into consideration the objections to the valuation in Mark's and Ann's parishes.

Resolved,—That the Board do not entertain any objection on the ground of over value, where the amount to which it is proposed to have it reduced is less than 8 per cent., except in cases of manifest error.

As to tenements under-valued.

Resolved,—That it be an instruction to Mr. Seton and the guardians accompanying him, that they value any property that may have been omitted; and that they also report on all property that they consider under-valued.

March 10, 1840.
Present, 2 ex-officio and 13 elected guardians.

Hearing of objections.

The Board proceeded to take into consideration the objections in Peter's parish.

March 12, 1840.
Present, 6 ex-officio and 23 elected guardians.

Resolved,—That Mr. Vaughan be informed that a great number of objections have been taken to his valuation, many of which the guardians apprehend are well founded, that they are desirous to proceed without delay to investigate these objections, and for that purpose request Mr. Vaughan to attend, otherwise they will on that day employ a paid valuator; and if Mr. Vaughan's valuation proves defective, the guardians will take such proceedings as they may be advised.

Resolved,—That Mr. Lawrenson be requested to appoint two or more persons with Mr. Seton, to assist the guardians in examining into the objections.

Two hundred pounds paid to Mr. Lawrenson on account.

March 13, 1840.

Present, 1 ex-officio and 8 elected guardians.

The Board proceeded to take into consideration the objections taken to the valuations in Bridget, Werburgh, and John's parishes.

March 16, 1840.

Present, 4 ex-officio guardians and 14 elected.

Mr. Vaughan, valuator for the rural districts, and the Board proceeded to take into consideration the objections lodged against his valuation. Hearing of objections.

Resolved,—That Mr. Vaughan be requested to name three persons to attend the guardians in their revision of the valuation of the rural districts.

March 23, 1840.

Present, 2 ex-officio guardians and 15 elected.

Resolved,—That the valuation of the rural divisions of the South Dublin Union having been carefully revised by the several guardians of these divisions, accompanied by Mr. Vaughan the valuator, it appears to the Board that this valuation is generally correct and creditable to Mr. Vaughan. Rural valuation generally correct and creditable to valuator.

April 2, 1840.

Present, 5 ex-officio and 23 elected guardians.

Resolved,—That 5*d.* in the pound be the amount of the rate for the first six months. Rate of five-pence in the pound.

Resolved,—That all the assistant valuators be discharged from this day.

April 4, 1840.

Accounts of valuators and assistants for re-valuing houses and lands to which objections had been taken, amounting to 26*l.* 19*s.* Expenses of objections.

April 9, 1840.

Present, 5 ex-officio and 21 elected guardians.

City valuator paid 100*l.*, the balance of his account.

Resolved,—That the valuation of the wards of the South Dublin Union having been carefully revised by the several guardians of these wards, accompanied by Mr. Lawrenson or his assistants, it appears to this Board that such valuation is generally correct and creditable to Mr. Lawrenson. City valuation generally correct and creditable to valuator.

April 16, 1840.

Mr. Vaughan, the valuator, ordered to get the gross annual value, &c. put in the rate-books.

April 23, 1840.

Mr. Vaughan paid the amount due to him.

April 30, 1840.

Present, 2 ex-officio and 21 elected guardians.

Read letter from the Poor Law Commissioners, requesting the Board immediately to transmit, for the purpose of being laid before the House of Lords, copies of all instructions which may have been issued by the Board of the South Dublin Union, exclusive of those published by the Poor Law Commissioners in their printed Circulars, relative to the valuation of rateable property in the Union, stating particularly whether any of those instructions, and which, have proceeded immediately from the Board or from the Valuation Committee. Return ordered by House of Lords.

May 7, 1840.

Six copies of a circular on valuation transmitted by Commissioners.

May 21, 1840.

Present, 3 ex-officio and 18 elected guardians,

Resolved,—That the four houses, 178, 179, 219, 220 in the valuation book, and which were altered in said book, be reduced to the original value as put on them by Mr. Vaughan for the next rate, and which valuation was as follows:—Nos. 178 and 179, 20*l.* a-year each; Nos. 219 and 220, 28*l.* each.

May 28, 1830.

Present, 5 ex-officio and 16 elected guardians.

Read letter from the Poor Law Commissioners, stating that the return in pursuance of the order of the House of Lords of the 8th instant, that the clerk of the Union had not in any cases given the names of the occupiers of tenements in full, and had in many cases omitted the occupiers names altogether, and requesting him to amend the return in those respects. Returns ordered House of Lords.

Clerk of the Union ordered to write answers to letters received, containing objections to the valuation, that the Board of Guardians have no power to alter the present rate, but will inquire into the complaint previous to the next rate.

June 3, 1840.

Letter from the Poor Law Commissioners recommending the Board to cause the Christian names of occupiers to be inserted in full in all future rates. Christian names of occupiers to be inserted in rate-books.

APPENDIX.

South Dublin.

Extracts from Minute Book.

June 11, 1840.

Present 4 ex-officio and 16 elected guardians.

Six copies of revised circular on valuation transmitted to Board.

Committee appointed.

Resolved that a Committee be appointed to consider and revise all questions of disputed rate, and that it be their duty to have all objections made by parties interested, and to report to the Board their opinion as to objections that should be allowed by the Board, and those which the Board should defend at the sessions when appeals shall be resorted to, (this committee consisted of 3 ex-officio guardians and 16 elected.)

June 18, 1840.

Persons attending on behalf of Commissioners of metropolitan police allowed to take a copy of the valuation books.

Jure 25, 1840.

Present 2 ex-officio and 8 elected guardians.

Law Committee. Defence of appeals.

Referred to the Law Committee to take necessary measures for the defence of the appeals, of which notice has been given to come before the chairman of Kilmainham Quarter Sessions.

July 2, 1840.

Present 4 ex-officio and 21 elected guardians.

Report of Revising Valuation Committee.

Mrs. Rees' apartments, valued at 12*l.* to be reduced to 10*l.*

Mr. Robinson's house, built since valuation, to be valued at 75*l.*

Mr. Smith's house at 60*l.*

July 9, 1840.

Defence of appeals.

Read letter from Poor Law Commissioners in reply to application to Board, stating that Poor Law Commissioners will give instructions to crown solicitor to defend the rate against the appeals made by the Pipe-water Committee, the Grand Canal Company, the Dublin and Hibernian Gas Company.

Read letter of Poor Law Commissioners as to unoccupied houses.

July 10, 1840.

Letter of crown solicitor, requiring clerks attendance with books, to defend appeals before the Recorder, on July 17, by the Grand Canal Company, and the Pipe-water Committee.

July 13, 1840.

Present 3 ex-officio and 16 elected guardians.

Police Valuation.

Application to be made to the Commissioners of Police for a copy of the police valuation of the South Dublin Union for a short period.

Proposal of city valuator to value new property at 2*l.* per cent.

Read a letter from valuator of city division, proposing a continuation of his services on the terms stated therein, which were thus stated:—

"That is to say, that for all new property returned by me, as liable to be rated for relief of the poor, that I shall be paid at the rate of 2*l.* sterling for every 100*l.* of net annual value of such property returned by me. By new property I mean all property not returned in the preceding valuation, the omissions of any houses or land, that I should have returned in the previous valuations, not to be charged for, that is to say, property that was visible and in a finished condition, and overlooked in such previous valuation by me. For the subdivisions of parcels of property of any former valuation I shall make no charge, for the pending valuation of the property of the Hibernian Gas Company, I shall make no charge, nor shall I make any charge for the revision of any former valuation made by me for the next rate."

City valuator's proposal accepted.

Resolved that Mr. Lawrenson be employed to value all new property, and to revalue the property referred to him, on terms proposed by him in his letter of this date.

August 13, 1840.

Read letter from Mr. Vaughan, valuator of rural districts, stating that he was sorry he had not earlier notice of the appeal by Mr. Lynam, and stating that that valuation could have been easily supported.

Revision of valuation.

The revision of St. Stephens and Merrion Wards read and confirmed.

Account received from city valuator, claiming nine days attendance respecting appeals.

August 20, 1840.

Mr. Lawrenson ordered to attend the Board and report progress made in the revision of the valuation.

Revising Valuation Committee.

The chairman read the Report of the Revising Valuation Committee which was confirmed.

August 27, 1840.

Present 3 ex-officio and 18 elected guardians.

City valuator to revise valuation.

Resolved that Mr. Lawrenson having proposed to revise the city valuation, including the religious and charitable institutions for the sum of 60*l.*, exclusive of new houses completed since his former valuation,

That 50*l.* be offered him.

Agreed to by Mr. Lawrenson, the agreement being distinct from that referring to the valuation of new property.

City valuator to correct mistakes of names but not to alter value. Advertisement.

Resolved that Mr. Lawrenson be authorized to correct any mistakes that may appear in the present valuation books as to the names of occupiers, but not to alter the value.

Ordered that the following advertisement be published:—

"It having been communicated to the Board of Guardians, that unauthorized persons have represented themselves as empowered by them to revise the valuation, the guardians hereby apprize the rate payers that no person is so authorized, except Mr. R. Lawrenson for the south city electoral division, and Mr. E. Vaughan for the rural divisions."

Revising Valuation Committee.

Read Report of Revising Valuation Committee.

September 3, 1840.

Present 2 ex-officio and 13 elected guardians.

Read letter from city valuator as follows:—

Extracts from Minute Book.

Letter from city valuator, stating errors committed.

"Sir,—In obedience to your resolution of July 30, requiring from me a valuation of the new property in the city division, I proceeded to make a valuation of the same, and in the course of this labour, observed very painfully that much of the property of the late valuation was considerably undervalued by some of my late assistants. The parish of St. Peter presented a very remarkable want of judgment on the part of the valuators, and I have to report that I applied myself to a revision of this entire parish, which I beg now to to submit to your Board. My remarks will be found in penciling opposite to the figures of the late valuation.

Entire revision of certain parishes necessary.

"I have also to report that an entire revision is indispensable to a correct valuation in those places and parishes, where the assistants already alluded to, had the misfortune to have visited. Any further explanation you may require, will be given by

"Your obedient servant,

"R. LAWRENSON."

Supervisor of valuation and rates.

Resolved,—That the following be appointed a Committee to report this day week, as to the appointment of a permanent officer, to supervise and control the valuation and collection of rates, to define his duties, and the amount of his salary, &c.

Mr. TAYLOR. Mr. REILLY.
Mr. GAVIN. Mr. DOLAN.

Resolved,—That Mr. Vaughan be informed that several objections had been entered to the rural valuation, and the Board requires to know on what terms he will revise the same, and value all property become rateable since the former valuation.

September 10, 1840.

Present 4 ex-officio and 19 elected guardians.

Read report of committee as to appointment of supervisor of rates.

Report of the Committee as to appointment of supervisor of valuation and rates.

"Your committee recommend the appointment of a permanent officer, to be called the supervisor of rates, and whose duties shall be as follows:—

"1st. To superintend the valuation of all rateable premises within the Union, to inspect and value all premises which may have been undervalued, or which may be built or otherwise become liable to be rated since the previous valuation, and also all premises which may have been omitted therefrom, and to correct all errors and supply all omissions in the existing valuation, with a view to same being corrected in subsequent valuations.

"2nd. From time to time to direct the collectors to procure during their collection all the necessary information bearing on the following points.

"3rd. To examine and report upon all communications from rate-payers, complaining of overcharges or errors in rates or valuations, and to inspect the premises and report thereon.

"4th. To attend all appeals against rates, and by a previous examination and valuation of the premises, to be prepared to give evidence thereon.

"5th. To exercise a general control over the collectors, with a view to procuring a speedy and efficient collection of the rates, and to adopt means to discover any cases of fraud or negligence which may from time to time be committed in such collection.

"6th. To meet the collectors on some one fixed day in each week, procure from them weekly returns of their collections, check the same with the valuation-books, and compare the returns with the banker's receipts for lodgements.

"7th. To inspect occasionally the premises from which the rate has been collected, and examine the collector's receipts in the hands of the rate-payers, to see if the same corresponds with the returns previously made to him by the collectors.

"8th. To inspect immediately at the close of each half-year all the premises returned by the collector as insolvent or in arrear, so as to ascertain if any fraud or negligence exist on their part, and to bring same under the attention of the Board.

"9th. To superintend the preparation of the collecting-books by the collectors, to check and compare same with the rate-books, and certify in each collecting-book that same is correct.

"10th. To superintend and control the collectors in the performance of the several duties required by the commissioners' orders to be performed by them.

"11th. To report to the Board from time to time all matters of importance as same shall occur, and to offer suggestions to them for the correction of abuses and the introduction of improvements in his department, and generally to perform all such other duties connected with the rating, valuation, and collection, as the Board shall from time to time order and direct.

"Your committee are of opinion, that for the performance of these duties, a salary of 100*l.* a year would be an adequate remuneration, with the additional sum of 50*l.* a year to cover the expenses of car-hire, &c., it being an essential portion of his duties to keep up a continuous inspection of all rateable hereditaments throughout the Union.

"Your committee consider that such officer should be required to give security for the due performance of his duties in a sum of at least 500*l.*

"TERENCE T. DOLAN,
Chairman of Committee."

Report as to supervision of rates sent to Commissioners.

Resolved,—That a copy of the above report be sent to the Poor Law Commissioners, requesting their concurrence in the appointment of the supervisor recommended.

Read order of recorder, reducing valuation of pipe water works from 6,450*l.* to 1,000*l.*

October 15, 1840.

Read letter from Poor Law Commissioners, containing copy opinion of law officers, as to

APPENDIX.

South Dublin.

Extracts from Minute Book.

the persons entitled under the 76th section, to deduct from the tithe owner the whole poundage rate chargeable in respect to the tithe rent charge.

September 22, 1840.

Present 2 ex-officio and 19 elected guardians.

76th Section of Poor Relief Act. Revised city valuation received and adopted.

Resolved,—That the valuation of the south city electoral division, as revised by Mr. Lawrenson, be received and confirmed by the Board.

£50 paid to Mr. Lawrenson for revising the valuation of city division.

October 29, 1840.

Present 5 ex-officio, and 13 elected guardians.

Letter from collector as to valuation.

Read letter from Thomas Brownrigg, the collector of the rural districts, giving a statement of his observations relative to the valuation generally. Mr. Brownrig requested to communicate with Mr. Vaughan on the subject, and to point out, as far as he can, such cases as he refers to.

November 5, 1840.

Communication sent to Poor Law Commissioners, calling their attention to the report of the 10th September last, transmitted to them on the subject of the appointment of a supervisor of rates and valuation.

November 19, 1840.

Present 2 ex-officio and 19 elected guardians.

Letter from Commissioners as to supervisor of valuation and rates.

Read letter from Poor Law Commissioners, approving of the appointment of a supervisor of rates only as a temporary officer.

November 26, 1840.

Present 1 ex-officio guardian and 21 elected.

Resolved,—To proceed on this day fortnight to elect a supervisor, and that the usual public notice be given, and that the candidates to send in their testimonials, and attend on the day of election.

Complaints of valuation referred to valuator.

3d December, 1840.

Read several communications from persons complaining of the valuation, &c., which were referred to the valuators to make the necessary inquiries, and report thereon.

December 10, 1840.

Present 1 ex-officio and 30 elected guardians.

Rate of 7½*d.* in the pound.

Resolved,—That a rate of 7½*d.* in the pound be struck on the revised valuation of the city electoral division, to meet the estimated expenses of the next six months, from 1st December.

Election of supervisor of valuation and rates adjourned *sine die.*

The election for supervisor was postponed by a majority of 20 to 10.

December 17, 1840.

Present 1 ex-officio and 26 elected guardians.

Resolved,—That the expenses of the city valuation be charged to the city electoral division, and the valuation of the rural districts to the several electoral divisions, in proportion to their several valuations.

December 21, 1840.

Complaints of valuation referred to Valuation Committee.

Letters complaining of valuation of two houses, referred to Valuation Committee.

January 14, 1841.

Several letters from occupiers, complaining of the valuation of their tenements, referred to Valuation Committee.

January 21, 1841.

Read letters from W. Calvert and E. Bermingham relative to valuation of their houses. Board considered value correct, and confirmed it.

January 28, 1841.

Read letter from T. M'Kane, stating that the value of his house had been reduced 50*l.* on appeal, and requesting part of a rate which he had paid to be returned; ordered accordingly.

Read letters from four occupiers, complaining of the valuation of their houses. Referred to the guardians of the different wards to report and explain.

City valuator's account further examined.

February 4, 1841.

Present 1 ex-officico and 17 elected guardians.

Complaints of valuation referred to guardians of respective wards.

Read letters from 19 occupiers, complaining of the valuation of their houses. Valuation referred to the guardians of the different wards to report and explain.

Revision of rural valuation.

Resolved,—That 84*l.* 12*s.* 11*d.* due city valuator, for valuation of new property, be paid.

Ordered,—That Mr. Brownrig do attend the Board to explain upon what grounds he suggested to the valuator, Mr. Vaughan, to revise the valuations in the rural districts which had not been complained of.

February 11, 1841.

Mr. Brownrig attended the Board, and produced the Board's letters to him directing him to put himself in communication with Mr. Vaughan, and to point out as far as he could such cases as he referred to in his (Mr. Brownrig's) letter. Mr. Brownrig denied having written any such letter to the Board as that alluded to.

Complaints of valuation of houses in Brunswick-street.

Read a letter from Martin Ayre, sending copy of a memorial signed by him and 30 inhabitants of Great Brunswick-street to the Poor Law Commissioners, and the answer of the Commissioners relative to the valuation of their houses.

Resolved,—That the Board see no reason to make any change therein.

Extracts from Minute Book. Complaints of valuation referred to guardians of respective wards.

March 7, 1841.

Read several letters objecting to the valuation of houses, and referred to the guardians of the different wards.

Read report from Messrs. Andrew and Boileau, and the several letters referred to them objecting to the valuation of 27 houses in the Castle Ward, and recommending the amount at which the future value should be fixed.

Report received and valuation recommended entered for the next rate.

March 11, 1841.

Read several letters objecting to the valuation of houses. Referred to the guardian of the respective wards.

Reports read from Messrs. Moran and Sheridan, and Messrs. Mackey and Smith on the letters objecting to the valuation referred to them.

The reports were received and confirmed.

Ordered,—That the valuation of the house, No. 32, Kildare-street, be reduced to 35*l.* for the next rate.

March 18, 1841.

Present, 1 ex-officio, and 22 elected guardians.

Read several letters objecting to the valuation. Referred to the guardians of the respective wards.

Read report from the guardians of Merrion Ward on letters objecting to the valuation referred to them, which report was confirmed.

Read letter from Poor Law Commissioners calling for a return of the number of rateable tenements classified according to amounts.

Ordered accordingly.

Evidence.

Evidence.

JOHN L. ARABIN, Esq., Chairman of the Union, *examined.*

J. L. Arabin, Esq., Chairman of Union.

Is guardian for the rural division of Tallagh, and did not act with reference to the city valuation, except ministerially as chairman, but is acquainted with the valuation of some of the rural districts. Knows Clondalkin and Tallaght better than the others. Thinks that in general, so far as he is acquainted with the rural valuation, it is below the actual rent paid upon late lettings. Corkagh demesne was let for 420*l* a year or two ago; it is let upon lease. There was a fine paid; believes it was about 700*l.* or 800*l.* The valuation is 391*l.* 7*s.* 6*d.* Considers that taking the fine into consideration, Corkagh is let high at 420*l.*; would not give 700*l.* or 800*l.* for it. Thinks that in general the valuation is lower than the letting value; means by the letting value the rents which are actually paid. Cannot say what test the valuator adopted. The valuation has, in general, given satisfaction. The objections made were easily adjusted. There were some as to quantity, which did not affect the scale of value adopted, and there was only one appeal from the rural divisions; that was compromised. The objections were adjusted in the same manner as in the city division; the guardians of each division went through their own division to inspect the tenements objected to, and report to the Board. The guardians of two divisions, Clondalkin and Tallaght, held public meetings of the rate-payers and objectors in the division; the objections were heard, the guardians took notes of the objections, and reported their opinion to the Board. As to the city division, witness sometimes presided at the Board, which met from day to day for the purpose of revising the valuation, and hearing the reports of the several guardians of the wards and the assistant valuators. The opinion of the guardians and the assistant valuator on each objection was submitted to the Board and was generally adopted, where they agreed; cannot say whether it was or was not always adopted. Only occasionally presided. The Board generally agreed in the opinion expressed by the guardians and assistant valuator, but did not consider themselves bound by it. Does not recollect any instance in which the Board overruled the guardians and the assistant valuator; there may have been instances, though he does not recollect them.

Valuation of rural districts.

Valuation satisfactory.

First revision of city division.

Speaking of the rural valuation, does not know of any difference of opinion between landlords and tenants respecting the valuation; thinks they are all generally satisfied. The principal disputes were about the acreable contents.

Is a guardian of the Celbridge Union; it adjoins the rural division of South Dublin. The valuation was made subsequently to that of South Dublin. That valuation, so far as some divisions are concerned, is vastly higher than South Dublin; it is in many cases in those divisions above the rents, especially in the electoral divisions of Saggard, Rathcoole, and Newcastle. Since the Celbridge Union was valued, the people of the South Dublin Union are better satisfied with their own valuation, seeing that it is so much lower than Celbridge; is now speaking of the rural division of South Dublin. Considers that the ratepayers of a Union are generally better satisfied with a low valuation than a high one; thinks that both landlords and tenants are better satisfied. Says so from his experience of both the Unions of which he is a guardian, and from Celbridge in particular. In the southern division of Celbridge Union the ratepayers consider that they are more highly valued than in the other divisions.

Comparison with Celbridge Union.

Cannot state the general proportion of the valuation to the rents in the city divisions; knows that his house in Clare-street is valued at 80*l.*; pays 92*l.* It has a good rear and a stable for eight horses; thinks he could get 92*l.* a-year for it.

Rent and valuation in city division.

While acting in the revision of Tallaght, considered that the tenements objected to should be valued so as to bring them to the same scale as those already valued, and which were not objected to; reported their opinion to the Board. Mr. Vaughan, the rural valuator, was very often at the Board; he was made acquainted with the opinion of the guardians on all the alterations.

APPENDIX.

South Dublin.

Evidence.
D.C.Latouche, Esq.
Ex-officio Guardian.

DAVID C. LATOUCHE, Esq., ex-officio Guardian, *examined.*

That he considers the valuation of the rural districts a satisfactory one; it is not so high as the utmost letting value. It is not on a rack-rent scale. It is, perhaps, about one-sixth under the utmost rent that a solvent tenant could be got to give, but cannot speak with certainty; his own demesne was valued by professional persons some time ago. Their valuation is nearly the same as the poor-law valuation. The latter is, perhaps, something lower, but not much. Thinks the valuation a fair one.

Mr. Lawrenson, City Valuator.

MR. RALPH LAWRENSON, City Valuator, *examined.*

Valuator of City division.

Mr. Ralph Lawrenson was appointed valuator of the city division of South Dublin Union about 2d September, 1839. Had been engaged as a valuator before; was employed by the Commissioners of Metropolitan Police about the autumn of 1836 or 1837. It was about the time when that force was constituted, as he best recollects, and after his first appointment by the Commissioners of Police continued to act for them from that time. Is not a surveyor. Is not a builder. Had made a local valuation of St. Mary's parish. That was a vestry valuation. That valuation was adopted by the parish both for the purpose of the maintenance of deserted children, and for grand jury purposes to meet the warrant against the parish. That was his first valuation. There were three persons in all appointed for the purpose by the vestry. He (Mr. Lawrenson) was the principal person. Two of the three always acted together in that valuation. It was chiefly on an examination of that valuation by the very intelligent supervisor of taxes at the police office, and partly by the recommendation of the late Mr. Drummond and one of the then law officers of the Crown, the present Lord Chief Baron, that he was appointed by the commissioners of police. Was appointed by the guardians without any canvass previous to the day of election, and merely then by handing his card to the members of the Board as they went up stairs. Was appointed sole valuator of the city division; obtained leave to appoint assistants, as the guardians were in a hurry for the return of the valuation. Was proposed by Mr. Latouche, the vice-chairman, whom he had never seen before, and had no acquaintance with either directly or indirectly till that day.

Former employment as valuator.

Was appointed sole valuator of the city division, with power to appoint assistants.

Documents obtained by valuator.

Was furnished with the then last police valuation, of which he availed himself as a mere guide to identify premises and districts; did not make any use of it for the purpose of ascertaining value. Did not think it would be a good guide as to value, being principally a copy of Sherrard's valuation which had been made some years before, and was not considered in accordance with the present value of property in Dublin. The police had been then obliged to adopt Sherrard's valuation, being bound down to it, as far as it went, by the Act of Parliament. Was also supplied with an unfinished map of Dublin prepared by the Ordnance. No other documents were supplied by the Poor Law authorities, except the circular on valuation furnished with the field-books under the head of instruction. Found it necessary in order to arrive at the probable taxation, to apply to the Police Commissioners for a return of their taxation on each house. Made the same application to the Commissioners of Paving; also to the Grand Jury treasurer, Mr. Darley; also applied to Mr. Darley for the Wide Street Tax, and got access to all those documents relating to a period of three years backwards. The Commissioners of Police very kindly furnished the return themselves; in the other cases had to take them by his own clerks. With regard to the pipe water, it was held by the Board of Guardians not to be a local tax, and therefore he was instructed not to consider it in his average of the taxes. Did not apply for or obtain that return; used all the taxation documents that he has referred to only for ascertaining the taxes. Did not refer to the valuation on which those taxes were founded. Did not obtain any other document save those he has mentioned. Was of course furnished with a copy of the Poor Relief Act with notes.

Appointed seven assistants.

Printed instructions of his own.

Appointed seven assistants; submitted their names to the Board, who approved of them; formed them with himself into four pairs; each pair took a parish, but shifted them occasionally in order to keep up the principle of uniformity. Shifted them by taking away one and filling his place with another, and thus endeavoured to infuse notions of value which would be general and common to all. Also furnished them with printed instructions of his own, which he had submitted to the Board, and to the Assistant Commissioner, Mr. Hall, who approved of them (refers to a copy). Appointed those persons partly on the recommendation of guardians, and partly from his own knowledge. Two of them were professional valuators, one being a surveyor, and the other a builder. The others were not professional valuators, but had had experience in valuing, with the exception of one. That one gave him as much satisfaction as any other, and even more than the two professional men. The latter decidedly gave him less satisfaction than any of the others. Kept continually moving from one of the parties to another in order to see how the work was proceeding, and to maintain its uniformity. Found a difference of opinion between the assistants and himself on the subject of value, but overruled their opinions, and suggested the necessity of their adhering more closely to his notions of value. Found that they were always disposed to value on too low a scale. However, he found a complete willingness on their part to adhere to his instructions. Some of the assistants were inclined to be particularly low, lower than the rest. Those were the professional persons. They appeared to be going as much as 10 per cent. under his notion of value. At the commencement relied for a correct return on the local knowledge or the experience of the assistants as well as upon the plan of going about from party to party. Thinks that unfortunately this did not check their tendency to value lower than he (Mr. Lawrenson) should have done at the time.

Did not inquire the rents.

Did not desire the assistants to inquire the rents, and does not consider it necessary. Would not rely on any information obtained from occupiers on the subject, occupiers being in the

habit of representing that they hold at moderate rents with a view to influence the decision of the valuation. Believes the assistants did not shut their ears against representations as to the amount of rent paid; but is certain they were not at all influenced by them. From various causes the actual rent of a house does not sufficiently represent the value. If he was valuing in a town which he was not acquainted with, would find it necessary to inquire the rents in the several localities, but would not be governed by individual cases.

Valuation compared with probable rent. Private streets.

For instance, in Upper Mount-street the rent of the houses ranges at between 70*l.* and 120*l.* A house there which would let for 100*l.* a year he would probably value at 90*l.* Does not value it at 90*l.* because it would let for 100*l.*; that is not the reason for fixing the valuation at 90*l.*; but finds by experience that, when he has valued a house according to his own notions, the rent on inquiry turns out to be about that proportion higher. A house that he would value at 20*l.* would turn out to be let at 25*l.* The lower the amount the greater is the per centage by which the rent exceeds the valuation. A house which he would value at 10*l.* would be let at 12*l.* 10*s.*, or sometimes 14*l.*; a house that he would value at 5*l.* would be generally producing about 8*l.* rent; a house which he would value at 7*l.* 10*s.* would be likely to be producing 10*l.* Has the character notwithstanding of being considered a high valuator. The reason he values under the rent is because he thinks the rents too high in Dublin. The several amounts of rent which he has above referred to relate to rents paid by tenants who keep their premises repaired and insured. The reason why he considers the rents too high is because he thinks that the amount of his valuation ought to be the fair letting value.

With regard to the private streets, does not complain on the whole of the rents which houses produce when let without fines, though his valuation happens to be under those rents. Another reason why he does not approach to the actual rent, is because valuations are supposed to be of a permanent nature, say at least for some years; and as house property does not increase in value, but rather the reverse, he thinks it fair to be as liberal as duty will permit. Finds that he approaches more nearly to the actual rent when the house is let upon lease than when it is let from year to year. Generally is under the actual rent in both cases.

Valuation and rent. Streets containing shops.

With regard to business streets containing shops, &c., finds that he is generally from 20 to 30 per cent. under the actual rent: that applies only to the first class of business streets, such as Grafton-street, Westmoreland-street, Dame-street, &c. In many of the first business streets in the immediate neighbourhood of those principal streets, approaches the rent in the same proportion, viz. 20 to 30 per cent. In Grafton-street a house that would be let at 160*l.* would be likely to be valued at 120*l.* With regard to such streets as High-street, Francis-street, Thomas-street, Meath-street, &c., a house of which the rent would be 40*l.* would be likely to be valued at 32*l.* 10*s.*, or perhaps 35*l.* It is almost impossible to come at a positive scale in Dublin. The reason why he does not value a house which would produce 40*l.* at 40*l.* is that he does not think it worth 40*l.* Finds it the general complaint, and believes it to be well founded, that the rents are beyond the proper means of the occupiers; that is, beyond the sums that would enable tenants to succeed in trade and maintain the character of paying 20*s.* in the pound to all their engagements, and affording the maintenance and education of their families suitable to their condition and to the general interests of society. Does not found the valuation on what the house would bring, because this depends on a variety of causes foreign to the intrinsic value of the premises, but values it at what it should fairly produce between indifferent parties, and considering what he has already stated.

Rents beyond the means of occupiers.

Valuation and rent. Petty shop streets.

In streets occupied by petty shopkeepers and others, such as the poorer class of clerks and persons living on small incomes, where the rents range from 10*l.* to 20*l.*, the valuation of a house paying 10*l.* rent would be valued at 7*l.* 10*s.* or 8*l.*; a house paying 20*l.* rent would be valued at about 16*l.*

Poorer Localities.

In the still poorer localities occupied by workmen and others, where the rents range from 1*l.* to 8*l.*, a house let at 5*l.* would be likely to be valued at 3*l.*, and a house let at 8*l.* would be likely to be valued at 5*l.*

House-jobbers.

There are another class of houses in the hands of what are termed house jobbers, that is persons who take whole houses or several houses in the same street, and in various districts, for the purpose of obtaining exorbitant rents by letting them out into separate rooms, which produce in each case very often an income very considerably beyond the fair letting value of the premises: for instance, various families will be located in one room, paying sums which on the whole amount to three times the fair value of the premises; that is to say, a house that would probably let to a single individual at from 12*l.* to 15*l.* may produce 30*l.* or 35*l.* to the house-jobber, who seldom or never attends to the repairs of the house, and who contrives from various causes to evade paying the taxes and common municipal charges to which other property is subject. Such a house as the above is valued at from 10*l.* to 12*l.*

His assistants did not adhere to the above rules.

Thinks that he himself adhered to those rules respecting the above several classes of houses, but is convinced that his assistants did not do so.

Valuation laid before the public. Objections to valuation.

Sent in his valuation as prepared by himself and his assistants; the Board of Guardians then apprized the public that the valuation was lying at the Board-room for public inspection. Knows that many objections were sent forward with regard to many of the houses therein returned. The objections principally related to the lower class of property in point of value, such as the class under 10*l.* The objections were for being undervalued. There were many objections also to the higher class of property, and those were for being too high; was engaged at this period on other employment of a similar nature for the Commissioners of Police, and what he states with respect to the objections to the Poor Law Valuation, was conveyed to him by an official intimation verbally given by the Board at one of their ordinary meetings, after the period during which the valuation lay for inspection. Had also heard of the objections and the nature of them from individual guardians and from many other persons, but never read one of that class of objections relating to tenements under 10*l.*

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Revision of the valuation.

At the meeting at which the above official communication was made to him, the guardians asked him to revise the objections; means by that to revise the valuations of the tenements objected to. Pleaded his other employment; the Board then asked him to recommend them some other persons in whose judgment he had confidence, for the purpose of this revision, stating that the two guardians of each respective ward would accompany each such assistant round their own ward. Did recommend those persons, after which a revision took place in that manner. The guardians of each ward, as he was informed and believes, took with them the draft parish book, containing the valuation of the parish, when such alterations were suggested in pencil as the guardians and assistants thought advisable; the whole of this labour being completed in all the parishes, the books were then formally produced before the guardians as a Board at one of their regular weekly meetings, and each guardian made his report, when the Board adopted the report. The report was then transferred to the rate-books in red ink, and the pen drawn across the previous valuation. The nature of these alterations will be best collected from the rate-books of the first rate struck in the Union. The rate was struck on the valuation so revised. Sanctioned this revision by having appointed the assistants with whose concurrence they were done. Considers himself responsible for that revision. Never saw the revision until after the rate was struck. There were five such assistants, two of them were some of the same persons that he had first employed. The reason why the other assistants who had been first employed were not continued for the purpose of the revision, was because he had lost all confidence in their judgment, with one exception, and that person was otherwise engaged. Of the three assistants knew them all, one of them he put on of his own accord, and the other two were recommended to him; believed them to be competent persons, and had no reason to find fault with their labours as far as they went.

The first assistants had valued too low.

Is certain that the former assistants had all valued too low, particularly the professional persons. They valued both classes of property both of high and low value, infinitely below what they should have done. They valued houses at 10*l.* which he has since ascertained to be paying rents at 35*l.* and 40*l.*; and at 20*l.* houses which were paying 50*l.*, and they valued the lower class of houses in the same proportion. Considers this course to have been very unfortunate, and it would not have happened if he had had sufficient time allowed him to complete the valuation with less hands; was not allowed quite three months by the terms of his contract to complete the valuation.

Revision for the purpose of the second rate. Inaccuracies of the first valuations.

Subsequent to the first rate being struck, was called on to make a valuation of new property, that is, of houses built since the former one. For this purpose carried the parish books with him to enable him more accurately to fix upon new houses, when he detected with much regret that many inaccuracies still existed with regard to the first valuation; many houses appeared to be valued much under their value, and some over their value. Immediately reported those circumstances to the Board, when they empowered him to have them corrected, and passed a formal vote to enable him to revise the valuation generally; he accordingly proceeded with the revision, which applied to every class of property, and also introduced the new houses, and with regard to the former revision found it to be fully justified in the alterations that had taken place. That is with regard to the alterations of the valuations under 10*l.* The alterations made during that revision were mainly applied to that class if property, and not only does he say that they were justified in raising them to 10*l.* but in many cases they ought to have gone higher. Does not approve of the cases of the higher class of property that were lowered, but these were few in number.

Permanent Valuation Committee.

There is a valuation committee supposed to be always in existence. They sat in the Board-room and made many alterations upon statements and applications to them; but does not feel responsible for those alterations. They referred many cases to him, as appears by the minute-book of the committee, but which cases he never saw; and having applied on one occasion for the book, he was informed that it was in the hands of the rural valuator, and had no means of seeing it afterwards, the rural valuator, Mr. Vaughan, having detained it for the purpose of revising some objections referred to him. There were one or two cases of houses raised to the value of 10*l.*, which he did not approve of, and accordingly reduced them; but there were many cases that had not been increased that ought to have been increased, and which he has now increased, some to 12*l.*, some to 14*l.*, some to 16*l.*, that had been valued under 10*l.* Extended the same operation to all classes of property, high and low, that in his opinion had been undervalued, while some he reduced in value.

Revised valuation adopted without alteration by the Board.

When the whole was revised, he submitted all to the Board of Guardians, at one of their regular weekly meetings, when the same was adopted by the Board as the revised valuation of that period. The new rate-books for the second rate were prepared from this revised valuation, which was adopted without alterations by the Board, and the rates accordingly declared upon it.

Objections to revised valuation.

Before the second rate was declared, some objections in writing were submitted by the Board for his report upon them, all of which he read over and investigated, turning down the margin of the letters and reporting them, and returning them to the custody of the clerk.

Revised valuation not laid before the public.

The revised valuation was not laid before the public for inspection, that not being considered necessary under the Act of Parliament except in the case of a new valuation, that is, of an entirely new valuation.

No assistants in revising the valuation.

Had no assistants for the purpose of the revision.

Knows of no objection now on the ground of property being undervalued, but has heard that occasional objections are coming in to the Board of Guardians with regard to the higher classes of property; this he was prepared for, as he cannot expect that his labours could satisfy the entire public.

Mr. W. KENNEDY, Clerk of the Union, *examined.*

Evidence. Mr. Kennedy, Clerk of Union.

Was appointed about the 3d of December, 1840; the clerk of the Union first appointed is dead; there is a book in which the cases revised by the Board are entered. The practice since his appointment has been for the persons complaining to state their case by letter to the Board; these letters are referred to the Guardians for the ward from whence the complaint emanates. The guardians visit the tenements and report to the Board whether the valuation should stand or be altered. That Report is invariably acted on by the Board.

Present practice of revision.

Believes Mr. Lawrenson was to revise the entire valuation; presumes that includes everything, as well those houses not objected to as those which are. Knows of instances in which he has raised valuations without any special complaint being made; that was merely upon his own opinion of their being too low valued.

City revision.

There was a proposition to elect a supervisor of rates and valuations. Advertisements were published and candidates attended, but the guardians were of opinion on the election day that it was then unnecessary for some time to appoint a supervisor of rates and valuation, and accordingly postponed the matter. The subject has not been resumed. The Board considered that the utility which such an officer would be of would not warrant the expense

Supervisor of rates and valuation.

Mr. CHARLES P. GAVIN, one of the Guardians for St. James's ward, *examined.*

Mr. Gavin, Elected Guardian.

Was chosen a guardian at the first election in the Union, and is still a guardian for St. James's Ward. Recollects Mr. Lawrenson being before the Board before he went out to value, when Mr. Hall inquired from him whether he had read the Commissioners' instructions. Mr. Lawrenson appeared to be very well acquainted with them. In consequence of the very short time which there was to make the valuation, the Board being anxious to strike a rate, authorized Mr. Lawrenson to appoint seven assistants. He was obliged to submit the names of those persons to the Board before he appointed them. One or other of the Board generally knew the assistants so appointed, and the Board generally inquired of each other as to the competency of those assistants. None of those recommended by Mr. Lawrenson were objected to. Mr. Lawrenson was considered responsible for the valuation, and the Board held him responsible for the mode in which the assistant-valuators performed their duty. They were not generally professional valuators; some of them had a great deal of experience in local valuations, and in the registries of electors. That would not apply to all, there might be one or two; there were no other candidates for the situation of assistant valuator but those who were appointed; there could not be any applications to the Board, Mr. Lawrenson being the person who was to appoint them. After the valuation was made there were a great number of objections to it, both as to houses which had been too low valued, and as to those which had been too highly valued. The Board resolved to revise the valuation; the return of the city valuation was then made in parishes, and it was resolved that the guardians of each ward should inspect their wards generally and in particular the houses the valuations of which were objected to. Assistant valuators accompanied the guardians; some of those assistant valuators were the same persons who had been originally employed as Mr. Lawrenson's assistants in making the valuation; some of them were persons who had not been employed before; the number of assistants appointed for the purpose of the revision was five or six; he and his brother guardian, together with Mr. William Seton, the assistant-valuator, revised the valuation of St. James's parish. It occupied two or three days; both guardians were present nearly the whole time. Inspected not only the tenements objected to, but the tenements in the parish generally. The written objections were handed to Mr. W. Seton; as far as he recollects there were about 50 in the whole or rather under that. Went round the parish regularly and exercised their judgment upon every valuation in it. There are very close on 1500 valuations in the ward, which nearly corresponds with the parish. The parish is somewhat smaller in point of the number of valuations. They carried the valuation book relating to the parish with them; whenever they found a house the valuation of which in their opinion required to be changed, they made an observation in pencil in the book opposite the name, whether the valuation of the house had been objected to or not. Out of the total number of valuations in the parish, found about 100 which in their opinion required a change. In every instance the assistant valuator and the guardians agreed on the proper value before they made an entry; raised some and lowered some. Thinks he made alterations in nearly all the 50 cases in which there were written objections, and in about 50 other cases in which there were no written objections. Is speaking from memory as to the numbers. Some of those cases which they raised, were the high class of houses, and others the poorer class, and lowered others of both classes in the same way. The written objections generally came from the occupiers of the houses. Some persons complained of their having been disfranchised by their houses being improperly valued under the sum of 10*l.*; desired them to send in written objections; several of them did so. In going over the parish, did not find many which had been improperly valued under the sum of 10*l.*; found some, thinks there were about 25 such cases in the parish; inquired into the rents paid for those houses as far as they could; found the rents of those houses in many cases double, and in some cases treble the original valuation, and suggested alterations accordingly; raised some from 5*l.* or 6*l.* to 12*l.* 10*s.* and 14*l.* Never raised them to what they found to be the rent. Their reason for not doing so was, that they found that the parish generally was not valued up to the rent. Where a house was barely worth 10*l.* rent, did not value it above 6*l.* Raised some of the houses of a high class also. In one case raised the valuation of premises from 60*l.* to 120*l.* In cases of dwelling-houses, sometimes raised the valuation from 85*l.* to 95*l.*; in some instances lowered high priced houses by 10*l.* or 15*l.* The original valuation was made by one of Mr.

Valuation of city division.

Names of assistants submitted to Board.

First revision.

Inspected the tenements in the parish generally.

Complaints of disfranchisement.

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Lawrenson's assistants, of the name of Gaynor; he had been a candidate for the valuation in the first instance, and was a professional valuator. As he best recollects, did not make such large alterations with regard to the middle class of houses as with regard to the higher class of houses, and the poorer class of houses. Thinks that Mr. Gaynor had been more nearly accurate with regard to the middle class of houses. Speaking of the valuation as it stood when the first rate was struck thinks it was about from 10 to 15 per cent under the rent; valued the higher class of houses nearer the rent than the lower class. There are not many of the very poor class of houses in the parish. Did not think it right to value the poor houses on so high a scale in proportion as the houses of a higher class. In saying that the valuation is from 10 to 15 per cent under the rent, refers to the higher and middle class of houses, in fact to all but the very poor class of houses. In speaking of the very poor class of houses, refers to those standing in the valuation under £10. There has been a continual revision going on since; does not think that in his ward that the alterations are very material.

Higher class of houses valued nearer the rent.

Revision submitted to Board.

When they had gone round the whole parish they reported to the Board. The assistant valuator produced the valuation book, with the remarks in pencil. The Board inspected the alterations. There were three of the houses which had been raised by the assistant valuator and the guardians to 10*l.* from about 7*l.*; Mr. Taylor, the guardian for Rathmines division, was on the Board, and knew the premises, and said they should have been raised higher; he proposed to raise them to 12*l.* 10*s.*, which was agreed to, and with those alterations the report was adopted. In one case, a house which had been originally valued at 5*l.*, was raised to 20*l.*, with the consent of the occupier. The occupiers of the houses, the valuations of which were altered, knew of the alterations; they were generally present when the tenements were visited, and showed the houses.

House, valued at 5*l.*, raised to 20*l.*

Mode of proceedings at the Board.

Was frequently present at the Board when the reports of the assistant valuators and the guardians of the other wards were received. The Board generally adopted those reports. The Board read out the remarks of the guardian and assistant valuator on the tenements which they had revised. It was then open to the members of the Board present to make any objections. They almost invariably after going through that form, adopted the opinion of the guardians of the ward and the assistant valuator where they agreed. In some instances, guardians inspected the wards of other guardians to see whether they could find fault with their reports. Never heard any complaints. Did not himself inspect the ward of any other guardian. Does not think it was generally done. There are very few of the city guardians who are not acquainted with other parts of the city, as well as their own wards. Thinks that the city guardians who know the tenants, and could exercise a judgment on the tenements, were responsible for the correctness of the revision. There were sometimes differences of opinion amongst the Board as to particular items, but never as to adopting the general report of a guardian and an assistant valuator. When there was a difference of opinion as to one item, it was generally referred to Mr. Lawrenson. Does not recollect any instance in which the Board divided upon any item.

First rate struck.

The first rate was struck upon the valuation so revised. Does not think it was then an equable valuation. Thinks that some localities were valued on a higher scale than others. There were several assistant valuators, and each adopted a scale of his own; some nearer the rent than others. None of them adopted a scale of valuation equal to the rents. Thinks the scale in his own ward is nearer the rent.

Second revision.

There was a second revision of the valuation previous to striking the second rate. That revision was not made by assistant valuators. The guardians during the second revision only went to places from which objections came. Nothing is done without a written objection, except by the valuator, who then had instructions to revise the valuation generally, for which his remuneration was 30*l.* There was no system of revision by the guardians as on the first revision. It was found to be very inconvenient to the guardians to visit the tenements as on the occasion of the first revision. It was also found that different scales of valuation had been adopted in the different wards, in consequence of the valuation having been originally made by different persons, and revised by different persons. There was an anxiety on the part of the Board to equalize the valuation all over the south city division, which could only be done by having it made by one competent person. It was also found that it would be impossible to sustain the valuation in cases of appeal, as if it was made by the guardians, and not by the valuator, it would be unreasonable to expect that the valuator should swear to valuations made by the guardians. The Board, for those reasons, resolved on leaving the valuation entirely to Mr. Lawrenson's judgment, and he made a revised valuation, which was adopted by the Board without any alteration, and on which a second rate was struck.

Mode of revision changed.

Objections since the second rate.

Since the second rate was struck there have been objections by occupiers to the valuation of their tenements; they are not numerous. They are not similar in character to the objections made to the first valuation; there are no objections that he is aware of, relating to the smaller class of houses; knows of no objections on the ground of under value since the second rate was struck upon the revised valuation. The objections come chiefly from occupiers of houses of considerable value, complaining of being over valued. There are a few objections from the middle class of houses; there are no complaints relating to the smaller class of houses either from over-value or from under-value. Is not surprised at those objections which have been made. Has no doubt that there will be more objections as the collection of the rate proceeds; that is the natural consequence of the equalization of the valuation. It is natural to expect objections from those districts of which the valuation has been raised for the purpose of equalizing them with the rest.

In cases of objections from his own ward, sometimes has gone to view the premises merely to satisfy the occupiers; never interfered with Mr. Lawrenson in forming his judgment; does

not recollect any instance during the second revision in which he suggested an alteration to Mr. Lawrenson.

Thinks the present valuation of the south city bears pretty equally on all the wards; the scale has been raised in some wards; it is under the rent.

With respect to streets containing private houses, is not of his own knowledge particularly acquainted with the valuation.

Is best acquainted with his own ward. The houses in James-street do not bring a high rent; few of them let for 50*l.*; there are some with the premises behind them let for more, as high as 90*l.* A house in James-street, which is let for 50*l.*, is valued in the revised valuation at about 45*l.*; one let for 90*l.* will be valued at about 80*l.*

Instances of rents and valuations.

A house let for about 30*l.* will be valued about 27*l.* 10*s.*; (refers to the book;) a house which he finds valued at 35*l.*, knows it to be let for 45*l.* Thinks Fenny's house is a fair specimen of the valuation in his ward; it is valued at 70*l.*; is quite sure that they pay upwards of 80*l.*; Hutton's house valued at 50*l.*, he is paying 60*l*; Howleigh's house and concerns valued at 40*l.* would let for 50*l.*; Anderson's house valued at 45*l.* would not let for more than 50*l.* Nos. 121, 122, 123, and 124 in James-street are valued at 10*l.* each, believes that they pay 15*l.* a-year. Nos. 2, 3, 4, 5, 6, 7, and 8 in Hospital-lane, valued at 2*l.* would set for 5*l.*, and is quite sure they are set for 5*l.* and upwards by the year; does not speak of a weekly letting. Thinks that sum would be paid by a tenant who would keep them in repair, such repairs as are usual with that class of houses. They are occupied by labourers. Mr. Cormick's house in Bell-place is valued at 6*l.*, it would be let for 9*l.* Thinks that these are fair specimens of the valuation; is quite sure from looking over it that some of the tenements are valued on a higher scale than others, but the inequalities are not great; for instance, one house may be valued at 6*l.* and worth 10*l.*, another valued at 6*l.* may be worth only 9*l.*

There is some difference of opinion at the Board with regard to particular valuations having been raised from what they were in the original valuation. All those cases relate to tenements of considerable value; and so far as he is acquainted with them thinks it was necessary to raise them for the purpose of equalizing the rate.

Original valuation a hurried one.

The original valuation was made in too hurried a manner, which was owing to the Board having limited the time too much, which has occasioned the necessity of revisions. Considers the present mode of revision much better than the former one. It is better to have the revision entrusted to a responsible valuator, which removes any imputation from the guardians.

Mr. Shannon, Elected Guardian.

Mr. SHANNON, Guardian for St. James's ward, *examined.*

First valuation of St. James's Ward.

That he is tolerably well acquainted with the valuation of the city generally, but is more particularly acquainted with his own ward. It was originally valued by two assistant valuators, Gaynor and W. Seton, chiefly by Gaynor; considers Gaynor the responsible person, being a surveyor and valuator by profession. The valuation made by Gaynor was considered rather high and unequal; he valued more as if he were in a wealthy part of the city than in a declining part, as James's ward is. James-street is the best class of property in the parish. There is a great deal of middle class houses which let from 10*l.* to 17*l.* 10*s.*, and a great deal of houses which let at sums under 10*l.* Gaynor went nearer the letting value in valuing the middle and better class of houses than in valuing the lower class.

First Class.

Thinks that in James-street Gaynor valued the best class of houses to the full value at which they would set to a solvent tenant; thinks he made no allowance for repairs. The Board did not consider that a fair valuation; many of them have since been reduced, both in the first and the second revision on objections being made. Thinks that in many instances Gaynor went up above the actual rent; some of these have been twice altered; generally speaking, those valuations have been reduced. Knows No. 158 in James-street; it was formerly let at 60*l.*, and lately let at 30*l.*; Gaynor valued it at 40*l.*, it is now reduced to 30*l.* No. 116 is let at 30 guineas without a fine, Gaynor valued it at 50*l.*; it was subsequently reduced to 40*l.*; those he considers extreme cases. Generally speaking, he valued them at the rent at which they would be let, if the landlord was to make the repairs and pay the taxes.

Middle Class.

In the middle class of houses there are a good many objections to Gaynor's valuations; in those cases they were generally reduced something; there were some valued at 15*l.* reduced to 12*l.* 10*s.*; others valued at 12*l.* 10*s.* were reduced to 10*l.* Thinks that in most instances Gaynor had gone up to the letting value in the middle class of houses also. Means the letting value, supposing the landlord to repair and pay the taxes. Thinks that he did not in so many instances go up to the utmost letting value in the case of middle class houses, as in the first class houses.

Lower Class.

With regard to the lower class of houses, Gaynor valued a great many under the value. That is a class of houses which in James's ward set higher in proportion than the better class of houses; 10*l.* a-year may be got for a poor class of house, while it is very difficult to get 30*l.* a-year for a most respectable class of house. Thinks that in valuing the lower class of houses Gaynor went something beyond two-thirds of the rent; means a rent paid as a yearly rent, and not the sum of weekly rents. The sum of weekly rents would of course be considerably more. There was a great want of attention, especially in the lower class of houses; finds an instance of one house valued at 8*l.*, afterwards reduced to 2*l.*, and the house next it valued at 4*l.*, since raised to 12*l.*; the next to that valued at 12*l.*, since reduced to 4*l.* Generally speaking, thinks Gaynor over-valued the better and middle class of houses, and under-valued the lower. Thinks that he did not take into account that small houses in that ward let much better in proportion than large. A house that from its appearance would let for

Gaynor over-valued the higher, and under-valued the lower.

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45*l.* would, in fact, let for only 30*l.*, whilst a house, that from its appearance would be supposed only worth 5*l.* or 6*l.*, would in fact let for 10*l.*

Thinks that the defects in Gaynor's valuation arose from too great a desire to copy the former valuations; means by the former valuations, Sherrard's; since that valuation was made the better and middle class of houses have greatly fallen in value, but the lower class of houses have not fallen in value.

In valuing the higher class and middle class of houses, Gaynor adhered very nearly to Sherrard's valuation; but he struck something off Sherrard's valuation when he came to the lower class of houses.

Objections to original valuation.

First revision.

There were many objections; the objections were of two classes; one to the higher and middle class of houses, on the ground of the valuation being too high; the other to the lower class, on the ground of being too low. The guardians went round their respective wards with an assistant valuator, and went through the objections. Went along with his colleague, Mr. Gunn, and W. Seton, the assistant valuator. Found that with few exceptions the objections were well founded. The two guardians reported to the Board their opinion on the objections, and the Board adopted the report. The Board thought that the guardians and the assistant valuator having inspected the premises, were the persons best able to form an opinion, and always adopted the report. Does not recollect any instance in which the Board declined to adopt the report of the guardians. In some instances while going round the ward with his colleague, made alterations where there were no objections; those were sometimes cases of adjoining houses where there was an objection to one only. If the objection was well founded, sometimes altered both the houses, being similar. In other cases saw instances of wrong valuation in going through the ward, and altered them. In Bow-lane, made a new valuation of every house; most of them were objected to as being too low. Sometimes the occupiers objected, on the ground of being disfranchised. Recollects four houses in James-street, and four in Lambs-court adjoining, all valued by Gaynor at 7*l.* 10*s.* each, they were all objected to as being too low; raised the four in James-street to 12*l.* 10*s.*, and allowed the other four to remain at 7*l.* 10*s.* The first four have been since reduced to 10*l.*, the other four have been reduced to 6*l.* on the second revision.

Second revision.

The second revision began before the second rate was struck; that revision has been made by the valuator and not by the guardians. He was not paid a per centage; he was paid a lump sum for the whole revision. There has been a great deal of alteration made by that revision. It was intended to equalize the valuation; for that purpose it was necessary in James's ward to reduce the valuation of the middle and better class of houses, and to raise that of the lower where it had not been already done. In the instances revised at the time of the first revision, reductions were made which the valuator thought too great, and he has since raised those cases.

Third revision.

There is a third revision now in progress; that applies only to those cases in which objections come in. It is not a general revision of the valuation; does not know the numbers; believes they are not numerous; there have been about a dozen from James' ward; the number of valuations there is about 1500. The present revision is conducted by the guardians without the assistance of the valuator. The objections are referred to the guardians of the ward from which the objection comes. The guardians of the ward visit the premises, and report their opinion to the Board, which opinion is always adopted; thinks that the assistance of the valuator is unnecessary in deciding the objections.

Principles of valuation.

If a house were under consideration, and he found that it was lately let for 30*l.* without a fine, would fix the valuation something under that, say 25*l.* If a house was set at 60*l.* without a fine, would fix it at 52*l.* to 55*l.* In speaking of the rents of 30*l.* and 60*l.* means rents paid by tenants who would repair and insure.

If a lower class of house is under consideration, looks more to what the tenant actually pays, because the landlord usually repairs.

If the rent were 12*l.* or 15*l.*, the landlord repairing, would value that house at 10*l.* to 12*l.* 10*s.*

If the rent were 10*l.*, in most cases the occupier would claim to be rated at 10*l.*, to avoid being disfranchised, and the Board would value him at 10*l.* accordingly. If the rent were 10*l.*, and the landlord repaired, the occupier would claim to be rated; and if the guardian of the ward informed the Board that the occupier paid that rent for it, they would rate him at 10*l.*, although the landlord might repair.

If the occupier paid 10*l.* rent, and repaired, would value him at something above 10*l.*, it might be 1*l.* or 2*l.* above it, or according to circumstances.

In the higher class of houses landlords make greater sacrifices to get a good tenant than in the case of a lower class of house. That is one reason why the valuation should be nearer the rent in the lower class of house than in the higher. The higher class of houses are falling in value every day, while the smaller class are maintaining their value. Considers that another reason for the difference.

If the rent be 7*l.* 10*s.* and under, they are mostly cottages; would value those about 1*l.* or perhaps 2*l.* under the rent. Knows a great many in the neighbourhood of Kilmainham which are set at 6*l.* a-year, which are valued at 4*l.* Knows an instance in James's ward, John Lynch, who was valued by Gaynor at 3*l.* 10*s.* He claimed to be valued at 10*l.*, on the ground of being disfranchised. That was at the period of the first revision. His premises were inspected; he had a neat cottage, and near an acre of ground. Considered that the cottage was worth 4*l.*, and the land attached to it worth 6*l.*, and accordingly raised his valuation to 10*l.* That was confirmed by the Board. Has no doubt whatever that the tenement is worth 10*l.* A tenant would give 10*l.*, and keep it in repair.

Objections on the ground of disfranchisement.

Many occupiers, while he and his colleagues were going round the ward at the time of the first revision, came and complained that they were disfranchised by being valued below 10*l.*,

stating that their property was worth that or more. Frequently found it so, and raised them accordingly.

Where the persons claim to be rated on the ground of being undervalued, they have frequently proved that their house is worth 10*l.*, even though they may not pay so much. In all these cases they were at all events so near the mark that the Board did not think themselves justified in disfranchising them, the occupier insisting that the house was of the full value.

There never was so doubtful a case as to give rise to the question whether an occupier could insist on being rated at 10*l.* Always considered that it was optional with the Board to raise or not. Never heard it discussed whether the Board had power to refuse or not. The Board always considered that they had power to refuse, if they thought that the tenement was not really worth the sum to which the occupier claimed to be raised.

The number who have claimed to be raised, compared with those which have claimed to be reduced, is very trifling.

All the cases of persons claiming to be raised occurred at the time of the first revision. Does not recollect any case of a similar nature since.

No claims to be raised since first revision.

The cases of valuations raised were most of them clear cases. There was little or no discussion, except about two or three. But they were all finally agreed on. Never knew a division in the Board on any of those cases.

The present revision has been going on about two months.

As the letters containing objections come in, they are referred to the guardians of the ward once in every week. The guardians report as soon as they have examined the premises to the full Board on Board-day. There was a Valuation Committee, but now it is considered the best course to refer at once to the guardians of the ward, who endorse their opinion on the letter of objection. When the Board has adopted it, the clerk keeps the letter until the next rate is about being made, when new valuation books are made out, with the corrections.

Reports are entertained from time to time. They have occurred at every Board-day since the last rate. They come from all parts of the Union. There have been very few from the rural districts latterly, no rate having been made on those districts lately. All the objections which now come in are on the ground of over-value. Does not recollect any lately on the ground of being rated too low. None of the objections relate to any of the property that was raised from sums under 10*l.* to 10*l.* and upwards. No complaints of any sort come at present from occupiers of tenements under the value of 10*l.* The objections are chiefly from occupiers of houses above the value of 20*l.* There are about six or seven objections come in every week, making about 50, as he supposes, since the last rate. The total number of valuations in the south city division is 13,733.

Mr. LAWRENSON, Valuator of City Division, *re-examined.*

Mr. Lawrenson, City Valuator, re-examined.

The second revision commenced about August, 1840, before the second rate was struck. It continued up to the time the second rate was struck; it then ceased, so far as he was concerned. Has heard that the guardians are investigating objections now. Has not been referred to on the subject. Understands that the guardians are desirous of not incurring any expense, and have not referred to him, as he believes, for that reason.

Second revision.

The effect of the second revision was a great increase of the valuation, believes to the amount of 24,000*l.*; that includes some new houses which had not before been valued. The new property amounted to about 9,000*l.*; that was property which was not in a sufficient state of forwardness to be rated at the time of the first rate. The other 15,000*l.* was the result of the alteration of former valuation. Thinks that the revision has affected some localities more than others. It has affected Catharine's ward, Andrew's ward, Patrick's ward, and the castle ward more than the rest. Attributes that to the want of judgment in the assistant valuators who valued those wards. Found that they had valued all classes of property too low, both the higher class and the lower class. The errors were chiefly confined to property from 60*l.* down. Found houses valued at 5*l.*, which had so remained at the time of the first rate, notwithstanding the first revision, and which he has since raised to 20*l.* There are a good many such instances. There are many instances of houses originally valued at 5*l.*, and which were not altered at the revision, which he has since raised to 10*l.*, 12*l.*, and 15*l.* Believes the reason why those houses were not raised at the time of the first revision was that there was no objection, as he was informed by the guardians and assistant valuators.

Great increase of the valuation.

In the second revision has raised a great number of houses of all classes, and lowered a good number; thinks the alterations apply equally to all classes in St. Catherine's, St. Andrew's, and the Castle ward. Thinks he reduced more in James's than increased. Has reduced some of all classes; has reduced some which were originally valued by Gaynor at 10*l.* to 8*l.*

Effects of revision.

The higher class of houses in James's parish are not so marketable as the lower class, and for that reason they are not so highly valued. A house let at 20*l.* to a solvent tenant who could pay taxes and repairs, would be valued at 15*l.* or 16*l.* Houses from 25*l.*, upwards, have not maintained a proportionate letting value.

Thinks that a house set at 10*l.* to a solvent tenant, who would pay taxes and repairs, is valued at 7*l.* 10*s.* Thinks there are large numbers of persons who are registered as 10*l.* householders and pay 10*l.* rent, who are rated at sums under 10*l.*; some at 6*l.*, 7*l.* 10*s.*, and 8*l.*; some of them are rated at 10*l.*

There is a great variety of landlords, some of whom let their tenements more moderately than others, and hence some may be valued at 6*l.* though they paid 10*l.* rent; others may have

Variety of landlords.

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premises of the same class for which they do not pay 10*l.*, and others may only charge 10*l.* for a house which is valued at 10*l.* In that case the landlord might get more.

Never heard of any occupier complaining of being rated at 10*l.*; has heard landlords complain that some of their houses let to tenants were raised to 10*l.*, for the mere purpose of giving the occupants the franchise. Mr. Halahan, the owner of property in Cathedral-lane, was one of those. There was a Mr. Marquis, who complained of houses being raised in the neighbourhood of South George's-street. All the houses, of which much complaint were made, were let to room-keepers.

Higher class of houses falling in value.

It is general over the city, that the higher class of houses are not maintaining their value, as well as the lower class. Thinks that the higher class of houses are falling in value, while the lower class are maintaining their position; thinks that is to be attributed to the circumstances of the citizens, who are generally desirous of getting into houses subject to less rent, and taxes.

Upper Fitzwilliam-street is maintaining its value; the houses are valued from 80*l.* to 150*l.* a-year. If the rent there be 100*l.* without a fine, would value that at 85*l.* or 90*l.*

Bride-street is a falling neighbourhood; a house there let at 50*l.* would be valued at 40*l.* Makes a greater allowance in a falling neighbourhood. Bride-street has fallen within the last eight years 20 per cent.

In James's-ward the difference per cent. between the rent and the valuation of the lower class of property, is the same as that between the rent and the valuation of the higher class of property. The reason of that is that the higher class of property is falling in value, while the lower class of property is maintaining it.

In localities where both classes of property are maintaining their value alike, makes a greater difference per cent. between the valuation and the rent in the lower class of property than in the higher.

The same observation applies to Catherine's-ward as to St. James's; the better class of property is falling in value while the lower class is maintaining its position.

Does not make any difference between a rising and a falling neighbourhood, in the proportion which the valuation bears to the rent paid at the period of the valuation.

Thinks that the north city electoral division of North Dublin Union is valued 10 to 15 per cent. lower than the South city. Thinks that applies to all classes of property. Thinks that the western side of the North city is valued higher than the eastern side.

Mr. Fisher, Assistant Valuator of City Division.

Mr. JOHN FISHER, assistant Valuator, *examined.*

In September, 1839, was appointed assistant valuator by Mr. Lawrenson; there were six or seven others. Had not acted as a valuator before. Was acquainted with the value of houses in Dublin generally. Is a householder in Dublin for nearly 40 years; lived for 27 years in St. Andrew's parish. Thinks that having intercourse with the inhabitants enabled him to form an opinion of the value of house property, although not a professional valuator. Began with St. Andrew's parish; Mr. Lawrenson was with him. After valuing St. Andrew's with Mr. Lawrenson, went over St. Andrew's with Roger Maginnis, another of the assistant valuators; Roger Maginnis is a builder. Did not in general make any inquiries about the rents. It was not always Roger Maginnis that was with him. Sometimes was accompanied by W. Seton, sometimes by Hugh Motherwell, sometimes by John P. Gaynor; was never alone. Formed an opinion of what a house ought to bring from a solvent tenant; was rather inclined to be under the mark than over it. If a house was let for 60*l.*, put from 50*l.* to 52*l.* 10*s.* on it. It struck him that property was rather likely to be worse than better, and made an allowance for deterioration. Always went into the house and saw what sort of rere it had.

First class business localities.

In first class business localities valued some houses as high as 100*l.* and 180*l.*; thinks that No. 24, Merchant-quay, which he valued at 160*l.*, was then let for 180*l.*; thinks it would not let for that now. No. 19, Bridge-street Upper, is valued at 30*l.*; the tenant then paid 40*l.* or 45*l.*, but has since quitted it; thinks the utmost that it would now bring from a solvent tenant would be 35*l.*

Middle class ditto.

Part of Corn-market is a middle class locality. A house there, No. 11, valued at 20*l.*, would let for 25*l.*, thinks it would not let for more. No 12 is valued at 22*l.* 10*s.* It is a degree better than the other; it would let for about 27*l.* to a solvent tenant.

Found that he was inclined to value higher than Mr. Maginnis; found that he was inclined to value lower than Mr. W. Seton; was inclined to value higher than Mr. Motherwell. Mr. Gaynor was a professional valuator, and took the valuation upon himself, but paid him the compliment of asking his opinion.

evision.

Was employed on the revision in March, 1840. Went with Mr. Keshan, one of the guardians of Andrew's-ward; went to Luke's parish; had only 15 or 16 houses to visit; they were a low scale of house. Raised some, lowered others, and let others stand. There are about 1981 valuations in Andrew's ward.

Mr. Gaynor, Assistant valuator of City Division.

Mr. JOHN P. GAYNOR, assistant Valuator, *examined.*

Was appointed to assist in the valuation in September, 1839. Is a surveyor and civil engineer. Has been employed as a valuator of lands and buildings. Made the valuation of Kingstown under the 9 Geo. IV. Was employed in the tithe valuation.

Previous experience.

Some members of the Board called on him and requested him to assist in the valuation. Then Mr. Lawrenson came the next day and requested him to assist, stating that the time

allowed for the valuation was very short. Was quite ignorant whether he was appointed by Mr. Lawrenson or by the Board; expected to be paid by the Board, but made no agreement. Went sometimes in company with Mr. W. Seton, sometimes with Mr. Fisher, and sometimes with Mr. Lawrenson. Went first to St. James's parish, then to the outskirts of the city not occupied by buildings, then to St. Catherine's and Luke's; then went with Mr. Lawrenson over the breweries, distilleries, manufactories, and other extensive buildings.

There are four classes of houses in St. James's parish. The middle part of James-street is the better part. The greater part of the parish consists of a middling class of houses which he would divide into two classes. There is a still lower class of houses, but they are not very numerous in the parish.

James's Ward.

Valuation of the better class of houses.

Knows some of the rents in the better part of James-street; generally kept under the rents. If a house would let to a solvent tenant for 60*l.* a-year, would value that at about 50*l.* In speaking of a house let to a solvent tenant for 60*l.* a-year, supposes the tenant to repair and the letting to be on lease. Such a house if let from year to year would be higher. Smith's house in James-street was held at 50*l.* a-year; he got an abatement, and now pays 45*l.* Valued that at 45*l.* Sherrard's valuation was originally 65*l.*

Middle class of houses.

If a house would let for 30*l.* a-year to a solvent tenant who would repair, would value that at about 25*l.* Maly's house is held at 30*l.* a-year; valued it at 25*l.* It is let in tenements; valued it lower on that account. Sherrard's valuation of that house was 35*l.*

If a house was let to a solvent tenant for 10*l.*, and that it lets by rack-rent in separate tenements for 20*l.*, would value it something under 10*l.*, say 7*l.* 10*s.*, according to the locality.

Lower class of houses.

If a house was let to a solvent tenant for 10*l.*, and that it sets by rack-rent for 15*l.*, would value that something under the other.

In speaking of the above houses as let to solvent tenants for 10*l.*, means that the tenant should be bound to repair.

If a tenement, not calculated to be divided into separate tenements, were let to a solvent tenant for 10*l.*, would value it at about 7*l.* 10*s.*

The greater number of the tenements in Luke's parish, Catherine's parish, and great part of James's parish are let to tenants at a rent of about 10*l.* That is a general amount at which the rent is fixed in those parishes for that class of tenements. Is sure that he valued more than 1,000 such tenements. Valued those at about 7*l.* 10*s.* each, according to the locality. Where a house was in very bad repair, although it might be let for 10*l.*, would probably value it at 5*l.*

In valuing fixes a maximum, and then reduces the valuation regularly downwards.

Lowest class of houses.

Thinks that the lowest amount at which he valued any house was 4*l.* 10*s.* or 5*l.*

The time was too short.

Thinks that the time was too short to make a good valuation. To value 30 or 40 houses is a good day's work to do it well. Thinks the smallest day's work he did during the valuation was from 80 to 100. Was about three months at it but not constantly; had other professional business to attend to, and after he commenced he heard he was not to be paid by the Board.

Not employed on the revision.

When the revision was proposed previous to the first rate, offered to go out and run over anything that might have escaped him, free of expense, provided the Board would pay his original demand, and would guarantee that the valuation should be perfected. He had not been paid his original demand, and was obliged to take a compromise. Communicated the proposal to some of the guardians, but it was not accepted, The chief complaint was, that he had undervalued the lower class of houses. There were complaints from Klogher and a few others of his having overvalued their premises. These were large tenements.

Complaints that he had under-valued the small tenements and over-valued the large.

Mr. M'Ardle, Assistant Valuator.

MR. FRANCIS M'ARDLE, Assistant Valuator, *examined.*

Was appointed an assistant valuator for the purpose of revising the valuation of houses objected to; thinks that was early in March, 1840. Was appointed by the city valuator, Mr. Lawrenson. His duty was to examine the houses objected to, in company with the guardians of the respective wards. Was one of five assistant valuators. The district which he revised was St. Catherine's parish, in company with Messrs. Moran and Sheridan, the two guardians of St. Catherine's ward. Is not professionally a valuator, but has perfect knowledge of the value of houses, particularly in the liberty, being acquainted with them from his boyhood. Lived in the neighbourhood of St. Catherine's parish from the year 1792 till the present time. Had an intercourse with all the manufacturers of that district during that period. Was extensively engaged in the woollen trade. Had a mortgage upon property in the liberty for 400*l.* That house was then subject to 36*l.* per annum; it originally cost 500*l.* or 600*l.*, as he was informed. Believes it is now set for 11*l.* Had and has still a number of acquaintances in the liberty. Has a general knowledge of the value of property there. Was handed written objections; there were a good number, perhaps 200 or 300, but cannot be positive. The number of valuations there is about 1926. Was also handed the valuation book relating to that parish. The revision of St. Catherine's parish occupied 13 or 14 days, as he best recollects. Was accompanied during the whole of that time by the two guardians of the ward. Visited the tenements, the valuation of which was objected to. Did not meddle with any of the other houses. There were two classes of objections, some for being too low, and some for being too high. The two guardians and himself agreed upon whether the objection was well founded or not; and one of the guardians made an entry in pencil in the valuation book accordingly. Concurred in the propriety of each entry. There was no difference of opinion between him and the guardians in any one instance. Some of the valuations were raised and some lowered, others were allowed to stand. He and the two guardians

Revision.

St. Catherine's parish.

Mode of revision.

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afterwards reported to the Board. Thinks, but is not positive, that they made no report until they had finished the inspection of all the tenements objected to. In every case entered the houses and examined them. The two guardians were perfectly acquainted with the value of houses in the parish as well as himself. Reported to the Board, which was then sitting at the Royal Exchange. There were always three guardians, two of those were the guardians of the ward. The Board adopted the report as a matter of course. He and the guardians, in coming to a conclusion as to the proper value to be put on a tenement, were not guided by the rent paid. Where they raised the value, inquired what rents were paid: found in many instances that the value put upon houses was below the rents. That applies to the smaller class of houses. Means by the smaller class of houses those which had been valued under the sum of 10*l.* Found that some of the tenants of those houses were paying rents considerably beyond the value which had been set upon them. In some instances they were paying 6*l.* or 7*l.* a-year beyond the value which had been put upon them by the first valuation. In speaking of the rents paid, means yearly rents, and not the sum of weekly rents; except in one instance, as he best recollects. In that instance, the original valuation was 7*l.* 10*s.*, and the occupier was paying 6*s.* a-week for the shop and parlour, as he best recollects; raised the valuation of that tenement to 10*l.* In other cases where they found that the rents were about 14*l.*, paid as a yearly rent, raised the valuation to 10*l.* There were other tenements complained of as being incorrectly valued at too large a sum. In some of those cases he and the guardians thought the objection was well founded, and lowered the valuation accordingly. Considers that the difference between 10*l.* and 14*l.* was about the proportion which the valuation bore to the rents when paid as yearly rents. Thinks that proportion held good with regard to the whole valuation as it then stood. Believes there has been a continual revision going on since, and does not know the effect of it.

Were not guided by the rent paid.

Valuation of small tenements considerably below the rent. Instances.

Does not recollect any instances of objections by persons when valued under the sum of 10*l.*, on the ground of being too high. Found that the smaller class of houses which he visited were in a great many instances valued under the rents. Thinks that they raised about 100 of them out of about 240 objections, as he best recollects, on the ground of being too low. In one street, Crane-street, found the rents generally to be 14*l.* and taxes; those tenements had been originally valued at 7*l.* 10*s.* or 7*l.*; generally at 7*l.* 10*s.* Is quite satisfied that he is accurate in stating that the rents of these houses is 14*l.* Never raised the valuation of a tenement to 10*l.* unless it would let for 10*l.* or more.

Captain Nowlan, Elected Guardian.

Captain NOWLAN, Guardian for Palmerstown Division, *examined.*

Became a guardian at the last election. Is acquainted with the valuation, particularly with James' parish; valued James' parish on a former occasion for parish cess; found that the valuation for minister's money was very unjust to the poor class of occupiers.

Principle of valuation.

Thinks that if premises would let at 18*l.*, they ought not to be valued at more than 15*l.* Means let at 18*l.* to a solvent tenant, who would be bound to repair and to pay the taxes. Thinks 3*l.* should be allowed for wear and tear, assurance, and taxes. Thinks that the taxes alone on such a house would be about 1*l.* 15*s.* to 2*l.* Thinks that is in pursuance of the spirit of the Act. Knows a house in James-street which is let at 18*l.* to a solvent tenant, who pays the taxes and repairs; that house is valued at 25*l.* Does not think that the whole valuation is on that scale; but there are instances of such valuations. Thinks that the valuation is in many cases very unequal. Would not care whether it was high or low, so that it was equal.

Opinion as to revision.

Thinks that the guardians of each division and each ward ought not to have anything to do with the valuation of their own districts. Would undertake to value any part of the city as well as a professional valuator. Thinks the system of guardians revising the valuation ought to be set aside. Thinks the valuator ought to be appointed by the Government or by the Poor Law Commissioners, and not by the Board.

There are persons who have stated to him that they are valued under the Poor Law at 10*l.*, which they consider an overvalue. Does not refer to the amount of 10*l.* in particular; but there are complaints of overvalue at all amounts. Complains of premises which are undervalued, as well as those which are overvalued.

Mr. Seton, Assistant Valuator.

Mr. GORGES SETON, Assistant Valuator, *examined.*

First revision.

Was not one of the original assistant valuators appointed in September, 1839. Was appointed an assistant valuator at the first revision to assist the guardians in examining the objections. Previous to the first revision had not acted as a valuator. Was acquainted with Dublin. Was acquainted with the rents paid in Dublin generally. Had attended in the Registry Court for two or three years, and heard the rents paid and the valuation of houses in Dublin in every part of the city discussed. Acted as a registry agent. The guardians were directed by a resolution of the Board to inspect their wards, and see if the objections were well founded. He and three others were appointed by Mr. Lawrenson, the valuator of the city division, to go round with those guardians and visit the tenements. Was first directed to go with the guardians of St. Andrew's ward. Went accordingly. One guardian only, Mr. Reilly, attended. The original valuation was arranged in parish-books; one book, and sometimes more, for each ward. Was handed the book which related to the ward, and the written objections which had been sent in to the Board. The objections, generally speaking, were handed to him. Believes he saw all the objections relating to that parish; they were all handed to him; carried them and the book. The guardian accompanied him. Only visited

Revision in St. Andrew's Ward.

those tenements with respect to which objections had been sent in. The guardian of St. Andrew's ward left it to him to say whether the objection was well founded. The guardian sometimes suggested that it should be raised and sometimes lowered; generally acceded to the suggestion. If it was thought by him and the guardian that the objection was not well founded, made an entry thus, "Stands." The objection papers were arranged according to streets for convenience, and the entry was sometimes made on a sheet of paper prepared for the street, and sometimes on the objection papers themselves; if it was thought well founded, an entry was made of what he and the guardian thought to be the true value. As he best recollects, it occupied him and the guardian two or three days going through all the objections which came from St. Andrew's parish. Made no alterations or entries in the valuation-book, it being necessary that the proposed alterations should be reported to the Board, and sanctioned before they were introduced into the valuation. The Board was sitting at that time from day to day for the purpose of hearing the reports of the guardians, and deciding on them. Three formed a quorum. The Board generally sat in one committee in the same room. On one occasion, as he best recollects, when there was a great deal of business to be done, they sat in two committees in separate rooms. The revision by the guardians and the five assistant valuators was going on at the same time in five different quarters of the city. If there was time, reported their opinion on the objections to the Board the same day; if not, the next day, or as soon afterwards as they had an opportunity. In making their report, the objections and the opinion of the guardian and the assistant valuator were laid before the chairman, who read out each objection, and then called for the opinion of the guardian and the assistant valuator. As he best recollects, the question was put whether the opinion should be adopted by the Board or not. If the guardian and himself agreed, the Board always adopted their opinion, upon the ground that, as they had inspected the premises, they must be better judges of the value than the Board. As he best recollects, no difference of opinion ever occurred between the guardian of St. Andrew's ward and himself. Does not recollect any difference of opinion between the members of the Board as to adopting the decision of the guardian and himself. Does not know whether all the objections came from the occupier of the house the value of which was objected to, or from others. They were handed to him in the board-room. They were sometimes on the ground that the tenement was too low valued, and sometimes on the ground that they were too highly valued. Some of the objections from St. Andrew's ward were on the ground that some of the tenements had been improperly valued under the sum of 10*l.*; others were for overvalue. The tenements which were objected to as undervalued were chiefly tenements which had been valued under the sum of 10*l.* Those tenements which were objected to as overvalued were chiefly large tenements. Referring to the revision-book, finds that there were about 30 objections from St. Andrew's parish of all classes. There are about 1,600 valuations in the parish. Thirteen out of the 30 objections were on the ground of being undervalued; those tenements had been valued under 10.; some of them were raised to 10*l.* and upwards, and some were not altered. The remainder were on the ground of overvalue; those were from tenements which had been valued at more considerable sums. In two or three cases where the valuation was raised the houses had been improved subsequent to the original valuation. It was the opinion of the guardian and himself that some of them had been originally valued too low.

Mode of revision.

Reports to Board.

How entertained by Board.

Grounds of objections.

Went next to Merrion ward, accompanied by W. T. Lloyd, Esq., one of the guardians of that ward; called on the other, but he did not come. There were a good number of objections, as he best recollects. The objections were similar to those in St. Andrew's parish; some were for being too high and others for being too low. They were disposed of in the same way. Some houses were raised to 10*l.* and upwards from sums under 10*l.*, three of those were in Verschoyle's Court; there were some others in Power's Court; there were about 56 or 57 objections from this ward and about 1,200 valuations; he and the guardian of the ward consulted together, as in the case of St. Andrew's parish, and made an entry of their opinion accordingly. He and the guardian generally agreed; did not make a correct revision of those parts of the ward called Power's Court and Verschoyle's Court; could not do so; a great part of the objections were imperfect in not containing the numbers of the houses or the names. Did not attempt any general revision of the houses in any part of the ward, but considered that they had nothing to do with any houses but those which could be identified with the objections put into their hands; he and the guardian reported to the Board in the same way as already described, and the Board always adopted their opinion.

Revision in Merrion Ward.

After Merrion ward went to Stephen's ward; was accompanied by John Mackey, Esq., one of the guardians of that ward. The objections from that ward were of the same nature as elsewhere; only went to a portion of Stephen's ward. Thinks there were about 100 objections in that ward out of 1,187 valuations. There was a difference of opinion between him and the guardian with regard to several tenements. Considered that several of the tenements which were objected to as too low were in fact too low. The guardian thought otherwise. Some of the houses objected to as too high were lowered; the guardian agreed with him in respect of those which were lowered; and some houses objected to as too high were raised still higher; reported to the Board in the same way as before. In those cases in which he and the guardian disagreed the Board declined to act on his (Mr. S.'s) suggestion, and the tenements remained valued at sums under 10*l.*, although in his (Mr. S.'s) opinion some of them were of that value and some of them more: believes every one of them have been subsequently visited by the valuators of the city division, and the value raised to 10*l.*, and in some cases to more.

Revision in Stephen's Ward.

Did not attend at the revision of any of the other wards.

In most cases in which he visited the tenements in St. Andrew's, St. Stephen's, and Merrion wards, ascertained the rents paid; found that in many of the cases where houses

Ascertained the rents paid.

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had been valued under 10*l.* the rents were above that sum; sometimes treble the sum at which they had been originally valued; gives instances; one house valued at 6*l.*, the rent of which was 17*l.*; in another where the house was valued at 8*l.*, it was held on lease at 25*l.*, it was raised to 12*l.* 10*s.*; thinks that 25*l.* was an excessive rent, and that 16*l.* or 18*l.* would be a fair rent for it; was guided by the rents, but did not come up to them in reporting to the Board; never recommended the Board to raise a tenement to 10*l.*, unless the rent paid was actually more than 10*l.*, or unless he and the guardian were of opinion that the house might be let for more than 10*l.* If he thought that the house would only let for 10*l.* did not recommend the valuation to be raised to that amount, even if it were let for 12*l.*; would not recommend the valuation to be raised to 10*l.*; would not recommend the valuation in such a case to be raised beyond 8*l.* Thinks that would be sufficient, because such houses are often let at weekly rents, which are uncertain, and it would not be fair to take the sum of those weekly rents. If a house would let by the year for 12*l.* would not raise that house above 9*l.*; thinks that would be enough with reference to the existing valuation of the higher class of houses. Thinks the cases in which the objections were sustained, both those of houses of considerable value objected to as too highly valued, and those of houses of small value which were objected to as too low, were cases of real errors committed in the original valuation. There were no objections, that he recollects, on the ground of overvalue from tenements of small value; means by small value under 10*l.* The houses under that value were generally valued too low.

Houses valued at 10*l.*

The valuations were generally adopted at even sums, thus:—1*l.*, 2*l.*, 3*l.*, 4*l.*, 5*l.*, 6*l.*, 7*l.* 10*s.*, 8*l.*, 10*l.*, 12*l.*, 12*l.* 10*s.*, 15*l.*, 17*l.* 10*s.*, 20*l.*, 22*l.* 10*s.*, 25*l.*, and so on. There are few or no valuations at sums in the intervals between those sums. Adopting that sort of valuation facilitates the calculation of the rate. There is an observation in one of the books published by the Commissioners, suggesting that the rate should be struck in the decimal parts of a 1*l.*

Knew parties to object to houses in Herbert-street valued at 60*l.* when the tenant was paying 90*l.* The objections came from the landlord, although he was receiving 90*l.*; does not know whether that was independent of taxes.

Mr. O'Connor, Assistant Valuator.

First revision.

Mr. CHRISTOPHER O'CONNOR, Assistant Valuator, *examined.*

Was appointed an assistant valuator for the purpose of revising the valuation which was objected to previous to the first rate being struck, about March, 1840; believes he was appointed by the valuator of the city district and not by the Board. The Board were aware of his appointment; was handed a number of written objections by the clerk of the Union. Is not a professional valuator; is acquainted with the value of houses in Dublin generally; had never been employed to value houses before; has had a good deal of dealing in houses on his own account; was acquainted with the letting value of houses generally. Was appointed to accompany Mr. M. Walsh and Mr. M. Butler, the guardians of Patrick's ward. Visited the tenements, the valuation of which was objected to; there were about 200 or 300, as he best recollects. The total number of valuations in St. Patrick's ward is about 2,147. He and one of the two guardians visited the tenements objected to together, and took extracts from the valuation book relating to the tenements objected to. Did not take the valuation book with them. Found a great many of the objections well founded, both those which were made on the ground of too low a valuation, as those which were made on the ground of too high a valuation. Thinks that about two out of each three of the objections were well founded. Found that the original valuation was, in many cases, very much below the rents. That observation applies both to houses of a small value and houses of large value, but principally to houses of a small value. In speaking of houses of a small value means houses which had been originally valued under 10*l.* Knows instances of houses originally valued under 10*l.* which he found it necessary to raise to 20*l.* and 25*l.*; some were raised from 6*l.* to 25*l.* Generally inquired the rents paid. In general found, with reference to the smaller class of houses, that the original valuation was not more than half the rent. Thinks that that was generally the case with regard to that class of houses. An occupier of a house, of which the rent was 20*l.*, as he best recollects, complained that he had been valued under the sum of 10*l.*, for the purpose of disfranchising him. Knew of other complaints of the same sort; cannot say whether the complaint was general, or not. Found that some of the objections, on the ground of too high a value being put on tenements, were well founded, and reduced the valuations accordingly. In other cases, found that the valuations objected to as too high were not high enough, and raised them accordingly. In coming to a conclusion as to what ought to be the value of a tenement, he and the guardians who accompanied him consulted together. Was sometimes accompanied by one of the guardians of the ward, and sometimes by the other. Except a part of one day, was always accompanied by one of those guardians; that was only for a short time, during which he revised from five to seven tenements. One of the guardians also visited those tenements, and approved of his decision. Always had the police valuation with him. Generally inquired the rents. Never adopted the rent as the proper value. Did not adopt the police valuation; adopted a value generally considerably under the rent, and in general under the police valuation. The rent was often considerably too high; adopted what would be a fair rent as the value. If the houses revised by him were now to be let, is sure they would bring the valuation which he set on them; they might bring more; will not say they might bring less; generally speaking they would bring more. In setting a value on a tenement objected to, could not say whether he was adopting a higher scale of valuation than had been applied to the other tenements in the parish, or not. Considered only the tenements objected to, and paid no attention to the valuation of the tenements to which no objection had been made. Concludes that he valued the tenements objected to on the same scale as the

Revision in Patrick's Ward.

Two-thirds of the objections well founded.

Objections on the ground of disfranchisement.

Inquired the rent.

Made no reference to valuation of adjoining tenements.

other tenements had been valued, because his revision was adopted; and, from an inspection of the books since, was occupied about a fortnight or three weeks with the revision. Reported about four times to the Board during that time. The Board adopted the reports without alteration. Some of them were surprised at the errors which appeared to have been in the original valuation. Believes the original valuation of that district was made by one of Mr. Lawrenson's assistants. Is not aware of any inequality existing between the valuation of that district and any other in the south city. Is generally acquainted with the valuation of the south city. Does not refer to the valuation as now revised for the purpose of a new rate, but to the valuation as revised in the first instance. In the district revised by him, there are few or no first-class houses; they are generally middle-class houses, or of a poorer class. The middle-class houses were generally correctly valued originally; but the poorer class were decidedly undervalued. When he reported to the Board, there were from four to seven members present. They adopted the report, but not as a matter of course. There was at first a difference of opinion amongst the Board, as to adopting his reports; but finally they were unanimously adopted. The difference of opinion which first arose was respecting houses which he had raised from sums under 10*l.* to 10*l.*, 12*l.*, 15*l.*, and up to 25*l.*; but in every instance the revised valuation was adopted.

Middle class houses correctly valued.

Mr. EDWARD VAUGHAN, Valuator of the rural districts, *examined.*

Mr. Vaughan, Rural Valuator.

The rural portion of South Dublin Union, of which he was appointed valuator, comprises 44,000 acres. The south bank of the Grand Canal is the boundary of the district of which he was appointed valuator. His appointment in this Union took place about a week after his appointment to value the rural districts of the North Dublin Union. Began both the same day; that is, sent assistants to number the tenements; and afterwards proceeded to value in person. Went day about to the north and south Unions. Valued both Unions in two months; was allowed three months, but was a month away in the county Galway and in the county Tyrone, valuing for private individuals. His assistant went over the Union, and numbered the tenements on the map, inquired the names of the occupiers and owners, entered the latter in the field-book, and made such other observations and inquiries as he considered would be of use in setting the value on it. The person so employed in the Rathmines and Donnybrook electoral divisions is an architect. Having made this preliminary survey, he accompanied him, the valuator, and pointed out the localities of the various holdings, and the advantages and disadvantages. Were able to value, in that way, 400 houses a-day. In valuing the other districts, did not take the assistant with him, as the holdings were distinct upon the map. Told his assistant to make inquiries as to the rents of houses. Was not so well acquainted with the value of city property (such as Rathmines) as with that of land. Had the police valuation; took it with him, and compared it as he went along. Inquired the rent of about every twentieth house.

Duties of assistant valuator.

Police valuation.

Began the valuation at Donnybrook. Mr. Askins is one of the guardians of Donnybrook; he said he would be happy to give any assistance. Heard that he was a person on whom he could place confidence. He is a builder, and valued the parish of Donnybrook several times for grand jury taxes. Spent a day with him in the electoral division of Donnybrook, comparing the police valuation with the rents which Mr. Askins was well acquainted with. Had the police valuation; did not set down the rents in his book; wanted only to establish a scale for his valuation. Adopted a considerably lower scale than the police valuation. The latter was on a rack-rent scale, made on a supposition that the tenant could not be bound to keep the place in repair. The police valuation of Donnybrook was considered very irregular. Thinks that any valuation so made would be considered irregular; one house might require five times as much repair as another. Thinks the police valuers inquired the rents, and set them down as the value, and made no allowance for repairs.

Began the valuation in Donnybrook division.

Police valuation on a rack-rent scale.

There is great diversity of land in this Union. There is mountain, not worth 1*d.* an acre, and land worth 20*l.* an acre. There are the following classes of property:

Classes of property in rural divisions of South Dublin Union.

1. Villa property.
2. Land used for agricultural purposes, but the value of which is enhanced by being in the vicinity of house or villa property (including building ground).
3. Localities occupied by large farms.
4. Localities occupied by small farms, of a size sufficient to support a family.
5. Crowded localities.
6. "Town fields" round Donnybrook, Rathmines, Rathfarnham, and part of Palmerstown.
7. Houses in towns and villages.
8. Mills and factories.
9. Mountain districts about 10,000 acres.

Valued the second class as agricultural ground, and not as building ground. Knows land to be let for 20*l.* which is valued at 6*l.* 12*s.* The person who pays that 20*l.* an acre does so on the speculation of letting it for building ground, but for agricultural purposes it is only worth 6*l.* 12*s.* Was desired to value it in that way by the guardians and the commissioners. Thinks that that person might re-let it for 20*l.* to a solvent tenant, who would take it on the same speculation.

Valuation of building ground.

As to the third class, the same remark applies as in North Dublin. The large farmers complained of the valuation, which came nearer to the rents they paid than the valuation of holdings near Dublin. Did not go so near the letting value on the south side as he had done on the north. Land of the same quality on the south side lets higher than on the north. Valued it at the same acreable rate. Knew that the effect of this was to make it more under the letting value, but did so to lessen the number of objections, having had experience of the difficulty of maintaining a valuation which comes near the letting value. The plan of

Valuation of large farms.

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valuing, as agricultural ground, land held at high rents, in anticipation of its being eventually used as building ground, gave great dissatisfaction to the rate-payers of the electoral division furthest removed from Dublin. Taking the valuation of a farm of 100 acres, occupied solely for agricultural purposes, and not with a view to its being ever used as building ground, and supposing it let at the utmost rent that a solvent tenant would pay, thinks that the valuation is about one-sixth lower. Thinks that on the Marquis of Lansdowne and Sir C. Domville's property the valuation comes up to their rents. The mode in which they let their lands is to fix the rent and then select the tenant. They do not ask for the utmost that a solvent tenant will give. Thinks that when a solvent tenant agrees to pay the utmost value, he does not intend to keep the farm in its present condition. Thinks that his valuation is a little under the utmost that might be obtained from a solvent tenant who would keep the farm in its present condition. The South Dublin Union is valued a little lower than the North.

Localities occupied by small farms.

Districts occupied by small farms, the occupiers of which support themselves and pay their rent out of the produce of the land.—The greater part of the electoral divisions of Clondalken, Whitechurch, and Tallagh, and part of Palmerstown, are of this character. Valued these holdings according to an acreable value, which was the same as that fixed on for large farms, if the land was of the same quality. Charged nothing additional on account of the farms being smaller. Would consider it a very cruel principle to go on, to charge the small holders with a higher valuation, merely because their necessities oblige them to pay a higher rent. Is perfectly aware that they pay a much higher rent than the occupiers of large farms.

Houses in towns and villages.

House property in towns and villages.—Rathmines is of a similar character in a great degree to city property; a great portion of it is occupied by the better classes, many of them by persons of the mercantile class, who have counting-houses in Dublin. Thinks his valuation is within one-fourth of the rent of that class of houses. The occupier does not in general pay the taxes, or repair or insure the houses. Thinks if the taxes and repairs and insurance were deducted from the rent paid, his valuation would be within about a sixth of the rent so reduced. Considered houses perishable property, and on that account did not value them to the utmost amount that could be paid by a solvent tenant.

Shops.

Shops.—There are some shops in Rathmines, Donnybrook, and Palmerstown. Thinks that in the valuation of shops his valuation is within a sixth of the rent paid, reduced by the amount of taxes, repairs, and insurance. Thinks he is as near the rent in the valuation of shops as in that of private houses. Is aware that in the city there is a greater difference between the valuation and the rent of shops, than between the valuation and the rent of private houses, but thinks that in his own valuation he has not made any such difference. In fact, there is not such a difference between the rent of shops and private houses in the towns and villages of the rural divisions as in the city.

Houses occupied by the humble classes.

Streets in towns and villages occupied by the poorer classes.—There is a greater difference between the rent and the valuation of such houses, than between the rent and valuation of houses of a higher class. The persons who occupy those houses pay a weekly rent, and neither repair nor insure. The rent is very precarious, and takes trouble to collect. There is a class of persons who make it a sort of business to let such houses. They look after the tenants and get the rents paid, and those rents, so paid, are extravagantly high, but it is an undesirable sort of property in which respectable people do not like to be concerned. Those extravagant rents are double the valuation. Thinks it right that the valuation of such houses should not be higher than one-half such rents. When there are two or three families in a house, the whole rent collected from them is very exorbitant, and more than double the amount of the valuation. Thinks there is not so great a disproportion between the valuation and the rents of small cottages occupied by one family. Supposes that the valuation of such cottages is about one-half of the rent. They are let at a weekly rent. The rent of such cottages is from 1*s.* to 2*s.* a-week, that is, from 2*l.* 12*s.* to 5*l.* 4*s.* a-year. His valuation is about half that.

Mountain districts. Tallaght and Whitechurch E. D.

Mountain districts.—There is a great extent of mountain, about 15,000 acres, in the electoral divisions of Tallagh and Whitechurch. A great portion of it is enclosed and let at an acreable rent. The part which is not inclosed is grazed in common. The skirts of the mountain are inclosed, and each tenant has liberty over the mountain in proportion to the extent of his arable rent. Those farms range from five to fifteen acres of arable. The rents which they pay is about 1*l.* an acre for the arable, with the right over the mountain. This applies particularly to Mr. Cobbe's estate; had his rental while making the valuation. From the way in which it is held it was impossible to mark the boundaries of the holdings on the Ordnance maps. The estate is held in *rundeal*, that is, there may be twenty occupiers of one field, each holding a few ridges; and it is the same with all the fields which may be in tillage in a townland. Where a field which has been tilled becomes laid down again in grass, it becomes common to the whole. Was obliged to adopt Mr. Cobbe's rental. Thought his rent was a fair one. Found an estimate of the value of the whole townland, and compared it with the total of his rent-roll for that townland. The estate is held at will, and the county cess is paid by the landlord. Believes that the landlord could get a higher rent for the land; supposes he could get 10 per cent. more from a solvent tenant. Thinks a valuation is correct if it amounts to a fair rent between landlord and tenant, even though a higher rent may be got from a solvent tenant. It would be impossible to maintain a valuation against the objections which would be made to it if it went up to the utmost that could be obtained from a solvent tenant.

Occupation in common.

Revision.

The revision in South Dublin was performed by a committee of inspection for each division; the committee of inspection consisted of the guardians for that division; they went round with the valuators and visited the tenements, the valuation of which was objected to. Each com-

mittee of inspection was supposed to consist of the two guardians for the division; but in practice only one actually went round to visit the tenements. In consequence of this arrangement there were very few alterations made in the valuation, although there were a great many objections. There were a couple of hundred objections, but after the tenements had been thus inspected, not more than thirty were reduced. Some cases of objection appeared so vexatious and frivolous that the valuation was raised as a punishment. The guardians who attended on this inspection appeared actuated by a disposition to act fairly in every case. The object of this inspection was not to inquire into the scale of valuation adopted, but to see whether the individuals who objected had any reason to complain.

There was an appeal to the quarter sessions by Mr. Lynam, of Mount Seskin, in the division of Tallaght; he holds the whole townland, and he appealed against the area as returned by the Ordnance survey, and consequently against the valuation; also that he was charged with land as mountain which ought to have been exempt as bog; he, Mr. V., was out of town and Mr. Lynam compromised the appeal with the guardians. He, Mr. V., would give Mr. Lynam 500*l.* for the farm held at the original valuation. That was the only appeal.

Advertisement for objections.

Six or eight months after the rate was struck the Board put an advertisement in the papers, calling on any person who had any complaint to make of the valuation to send in objections. There were about 30 sent in. They were chiefly respecting contents and exemptions. Those objections have been referred to him, Mr. V., as the valuator, to report on. A great many of those are peculiar cases,—nunneries, school-houses, dispensaries, charities, and the like, claiming exemptions. There are some of them which complain of excess of valuation. These latter are chiefly from the occupiers of mills and factories. There are a few objections as to the valuation of particular farms, few of which he, Mr. V., thinks will be sustained. He, Mr. V., is also called on to value the houses, the building of which has been completed since the original valuation was made; there are a considerable number of them. The revision which is now going on only affects the cases of objections above referred to and the new buildings. There is no general revision of the valuation intended nor required. The Board consider the scale fair enough: witness thinks they will not revise except in cases where objections are made, or in cases where new buildings are erected.

Distribution of the rate.

Does not know of any disputes between landlords and tenants with regard to the distribution of the rate which has been levied. There appears to be considerable doubt amongst them as to whether the rate which has been levied is to be considered as a year's rate or half a year's rate, and therefore they do not know whether the proportion of the rate, payable by the landlord, is to be deducted from the whole year's rent or from the half year's rent. Heard of cases in the city where the rent was more than double the valuation, and the tenant sought to deduct from the landlord more than the whole amount of the rate which he had paid.

Written statement by Mr. Lawrenson, City Valuator.

Statement sent by Mr. Lawrenson, Valuator of the City District, previous to his Examination.

"On the 24th day of August, 1839, the Board of Guardiansof the South Dublin Union advertised for tenders to contract for the valuation of the rateable property of the Union; and on the 2nd of September following I was declared contractor for the South city electoral division of the Union, embracing the parishes of St. Mark, Peter, Andrew, Werburgh, Bridget, John, Michael, Audeon, Nicholas in, Nicholas out, Luke, Catharine, Patrick, Anne, and James. The Board required the valuation to be completed on or before the 30th of November, and that their wishes might be complied with, I employed seven assistant valuators, with a competent staff of clerks. I take it that it is not necessary for your purpose to enter here into a detail of all my arrangements in the completion of this return; but so far as the character and complexion of my proceedings, I can have no hesitation in laying them before you. Then, first, that my labours might be completed within the period required by the guardians, I resolved on having seven assistants, who, together with myself, would form eight valuators, or four pairs, for I had determined that the valuation in every instance should be the result of two opinions. The employment was therefore in the hands, as it were, of four distinct parties; and that uniformity might be the result of the complete and united return of all, I alternately changed the assistants one to another, successively visiting each myself, or moving through the staff, that the common principle of my opinions might be diffused through all. This I believed to be a desirable course, and I cannot say, on the whole, that my expectations were not to a very considerable extent realized.

"The names of my assistants were, Edward Dowling, John Fisher, William Jordan Lambert, William Seton, John P. Gaynor, Roger Magennis, and Hugh Motherwell. I should not think it of any importance now to advert to the religious or political opinions of those gentlemen, but for recent public discussions upon Poor Law appointments in Ireland; and from those discussions I am led to state that when my assistants were appointed, they were selected by me from amongst the most competent persons that presented themselves for this employment, without reference to their religious or political opinions. When my selections were made, and being desirous of having an independent staff, it occurred to me that four of those persons were Protestants and three Roman Catholics, but circumstances afterwards showed me that four were Catholics and three Protestants. One of this staff was and is an intelligent member of the corporation of Dublin, and a Conservative in politics. A second was recommended to me by two very respectable members of the Board of Guardians, of conservative principles, who had opposed my own appointment upon political grounds (as subsequently acknowledged by one of those gentlemen to me). Yet I did not hesitate appointing their nominee, who also is Conservative in principle. A third, I have strong reason to know was not and is not in the confidence of the reform party in Dublin. A fourth, possessed no

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Written statement by Mr. Lawrenson, City Valuator.

decided feeling, and the other three hold moderate opinions, but are decided reformers. With regard to myself, in religion I am a Roman Catholic, and in politics a reformer, but neither one or the other influenced me in the patronage of the responsible public employment that devolved upon me, as may be collected from the circumstances I have just detailed. I have already stated that the assistants were paired in the progress of their labours, and my arrangements induced me to pair a Roman Catholic and Protestant together—a reformer and conservative. The reason of my doing so must be very obvious; but I may be permitted to remark that this arrangement and its motives were alone known to myself, and that it was followed to the end of the employment as far as the same could be well adhered to. In addition to the instructions of the Poor Law Commissioners to valuators, which the field-books in the hands of the assistants contained, I had also printed instructions of my own conveyed to those assistants, and which I beg to annex for your information. The principles which governed the judgment of the valuator in forming the net value in each case may be pretty accurately collected from those instructions, but should you desire any further information upon this head I shall afford such information to your questions as it may be in my power to supply. Let me now introduce a copy of the printed instructions to which I have referred.

"'14, *Summerhill, September* 5, 1839.

"'*Instructions to the Assistant Valuators now employed upon the Valuation of Property (under the Poor Law Act) for the South Dublin Electoral District of the South Dublin Union.*

"'GENTLEMEN,—As the Poor Law enactment, under which you are now proceeding to value the rateable property within your authority, makes special reference to the character of property liable to be rated, and, at the same time, makes certain exceptions in reference to many cases that will, doubtless, come before you; it appears to me desirable that you should have both confirmed and excepted cases plainly set down, in the shape of Instructions for your guidance, so that, in complying with the Act of Parliament, your proceedings may not be embarrassed by any extension of your labours beyond its operation and control. By the Act referred to the following are liable,—buildings, open mines, commons, rights of commons, other profits out of land, canals, navigation, or rights of navigation, rights of way, and other rights or easement over land, and tolls in respect of such rights, all other tolls, turf bogs or banks, when a rent is payable for the same.

"'The following are the exceptions,—turf bogs or banks used exclusively for fuel or manure, when no rent is payable for the same; mines which have not been opened seven years previous to the making of the rate; mines, once abandoned, must be re-opened for seven years before they can be rated. All houses of worship, all schools exclusively used for charitable purposes, hospitals, infirmaries, burial-grounds, or buildings, land, or hereditaments dedicated to or used for public purposes; but where any private profit, by use or occupation, may be made of any or in any way out of the above exceptions, the same must be valued and rated to the extent so used or occupied, according to its value to any indifferent person.

"'There are many cases recited above that will not come before you in your present district, but their general importance will plead a justification for their brief insertion here.

"'The Act requires that you shall value each holding (or as the case may be) at its fair annual value, that is, at what the same would be let for from year to year, to indifferent parties, in the state in which you may then find it, divesting yourself of all the other relations by which the property may stand, either in reference to rack-rents or to a beneficial interest, in any wise produced. That is, you shall not be influenced in your valuation of any property by what A. B. may rent it at, or by what C. D. may hold it for; but your guide shall be, what it may be fairly worth to either from year to year. This will be your common rule, and your more general rule will be to make certain that all will bear a direct and relative proportion to each other in their respective peculiarities, advantages, and localities. A careful inspection of the premises, and a reference then to its advantages or disadvantages, with a recollection of its local situation, will not fail to lead you immediately to the proper conclusion.

"'It is presumed here that all rates, taxes, insurance, and repairs, are paid for by the tenant, and such is the rule in Ireland, but you will find exceptions, and where the landlord is liable to those charges you will note it accordingly. You will be careful in your inquiries upon this head, as your valuation book must be filled up in the respective columns, as far as the same can be ascertained or is practicable.

"'Should any difficulty, either of an extended or partial nature, arise to you in the course of your labours, my attention must be called to it. However, my attention to you respectively will be close, as I shall be as desirous as possible to have the valuation uniform and equitable, one property with another, one locality with another, considered. I shall, therefore, have such opportunity of promptly settling any cause of difficulty that may arise, that you will not be interrupted in the regular course of your employment; I am, at the same time, desirous that you should avoid those difficulties as much as possible, as a too ready willingness upon your part, to refer differences of opinion to me, would not be calculated in the end to ensure a better opinion, perhaps, than the one that both might calmly and rationally form, avoiding the hasty decision of reference. I dread, further, that hasty decisions would be but calculated to engender opinions in each, unfavourable perhaps to the capacity of the other; a state that would be ill suited to the harmonious working of all engaged in the very important undertaking in which they are employed.

"'It will be, therefore, most advisable to avoid differences of opinion, but at the same time, doubtless, circumstances may arise that might warrant a difference of opinion, and that could be settled only by a third party.

"'In the case of public establishments, such as mills, distilleries, breweries, factories, &c., great care should be taken lest that the too ready conclusion of, "Oh! its a very valuable concern, and

does an immense trade," might prove unfair, if adopted in considering the value of such premises; for to charge any establishment upon its trade, is highly objectionable in any valuation of real property. This admits of too general an illustration for detail here; but you are to consider the premises, in such case, more as buildings of a certain magnitude, in a certain locality, and condition of repair, than as vehicles through which personal property alone is conveyed.

"'There are many circumstances, however, that contribute to render those establishments desirable, and hence enhance their real value, and great care must be accordingly taken in such cases; with this view, I shall be anxious to join you in visiting such establishments.

"'Whenever a commonage presents itself, you are to value the same according to the rent obtainable by the owner, including any general profits that such owner may derive out of them.

"'A right of fishery is to be valued upon the ordinary principle of "what it may be worth from year to year," all outgoings and expenses considered.

"'In reference to canals, water-courses, navigations, tolls, gas pipes, water pipes, railways, &c., those require a special mode of proceeding, and one to which my personal attention will be directed.

"'All premises, whether yards, building ground or other land, distinct stabling, waste plots or commons, slaughtering yards, stalls, or houses, timber yard, or any other yard, building, or premises, used or applied to any purpose, are to be valued, save when the same may be solely used for charitable or public purposes, and from which no person, or corporation of persons, derive any profit, the same being intended to this end.

"'However, you will visit all, and note the exceptions in their proper places. With regard to myself, I shall be always with one of you during this employment, alternately with each, and by this means I hope to ensure a relative uniformity in our important proceedings.

R. LAWRENSON.'"

"In following out these instructions, I apprehend that I have but followed the wishes of the Legislature, and I had them submitted to the Board of Guardians, and the Assistant Commissioner, Mr. Hall; one of the most steady, intelligent, and independent public officers that it was ever my fate to have had intercourse with. Those instructions met with the approbation of both guardians and commissioner, when they were then issued by me to my assistants, and no instructions of any nature, directly or indirectly, but those, I pledge my reputation were ever issued by me to my assistants; indeed, the complexion of this staff, and the precaution I adopted in forming it, are my best proofs of the perfect independence of my conduct throughout this entire employment. The portion which I have marked in brackets is that which most directly governed their opinions in forming the net value; indeed the rest was merely advice, and I have made this allusion, that your attention may be the more closely drawn to the passages referred to. You will perceive that those instructions imply that the net value in each case was to be assumed upon the fact on recollection of what it may be fairly worth from year to year in its present condition and situation to a tenant, who would undertake to keep it in the same state, and pay all taxes, rates, &c., with insurance; in fine, what it was fairly worth from year to year to a tenant who would live in it, as it was, and where it was, and maintain it in the same condition, and pay every charge to which it was fairly and commonly liable, including insurance. Under those circumstances the valuation was compiled, and returned by me to the Board of Guardians on February 3rd, 1840, but agreeable to the Act of Parliament, the same lay open for public inspection for 21 days; during the progress of which many objections were tendered to the sums respectively set against many houses. I was not unprepared for such a result; for to affect that my labours were or would be perfect, I would be but attempting to establish that which is unknown to human nature. I know of nothing in our system that is perfect, and I did not expect that my proceedings should be so; but to discharge my duty to the best of my ability was my desire, and beyond this I did not expect to succeed with the public. In the interim, those objections were to be investigated, and the Board called upon me to revisit the houses respectively to which they referred, and report upon them. At this period my services were retained by the Commissioners of the Metropolitan Police, in effecting a valuation return of their new district, known as the Kingstown division, (then coming, for the first time, under their authority.) I was solely and entirely responsible for the efficient and immediate completion of this labour; and so much did it engross my time, that I was wholly unable to comply with the request of the Board of Guardians. The Board of Guardians then very considerately formed themselves into a committee for revisiting those premises, merely requiring of me to recommend them one competent person for each ward to revalue with them such premises as might require revision. Those assistants being procured, and in the same independent manner that suggested my former appointments, they, with the two guardians of each ward, respectively visited the premises complained of, and made many alterations; but from subsequent opportunity afforded me of seeing those premises, as I will by and by refer to, I cannot say but that I entirely approve of those alterations with some one or two exceptions which I had afterwards corrected. I do not wish to screen any circumstance connected with this class of objections; and I have to say that they principally related to houses returned under the value of 10*l*. But not only do I adopt the alterations made (with the one or two exceptions mentioned), but I am prepared to say that hundreds of houses were not revised in this instance, that should have been attended to—should have been revised, and that the value of should have been very considerably increased. This circumstance came to my knowledge from having been employed by the Board of Guardians to make a return of *new* property; that is, of property created since the period of the first valuation (new houses say); and, upon this employment, I had the parish books carried with me, containing a return of the former valuation; when, to my great surprise, I detected some of the most glaring cases that could possibly be, exhibiting a want of judgment in some of those valuations that was very much to be lamented. Those cases did not relate to any particular class of property, but to all, and were the result of the labours of persons in whose judgment I had reposed much confidence; the one a builder, the

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Written statement by Mr. Lawrenson, City Valuator.

other a surveyor; professional persons, and each of whom had been previously upon similar employment. I immediately communicated with the Board of Guardians upon the subject, as will be seen by my letter on their minutes of September 3rd, 1840. They at once very properly empowered me to have them corrected, when I entered upon a complete revision of the whole, examining into all, and making many alterations. Some increased in value, and some lowered; but the great majority increased in value; and this employment was concluded on September 22nd, when the same was adopted by the Board of Guardians.—(See their minutes.)

"If I am asked what proportion the valuation bears to the actual rent, my reply must be of a general nature; and first I should say that, in the city of Dublin, middle-men prevail to the very fullest extent; and so fully so, that their numbers are almost innumerable. They are actuated by such different motives, different principles so guide them, circumstances so often control them, and the judgment of all so varies, that there is no common or fair rule of letting property here, such as one would find in a rural district. It is in Dublin,—get the highest rent by such means as will bring about such a result. In trading streets, shops are so transformed, and the other portions of the houses so let, as to preclude one of asking what the house produces. The effect of this principle varies with the character of the districts of the city, but is most felt in the first-class streets, where such exorbitant rents are demanded and promised payment for, as to shut out the hope of the tenants,—success in trade. And in those districts I should say that, in following out the terms of the Act of Parliament, by returning the property at the fair annual value, I have been infinitely below the rents that are obtained. In the second-class districts, I should say that I have approached the value much nearer; that is, that the valuation more closely approaches the actual rent. In the third-class districts, my opinion is that, as exorbitant rents are never obtainable here, I have nearly approached the letting value —the actual rent paid.

"The first-class districts are such as Grafton-street, Westmoreland-street, College-green, Dame-street, &c.

"The second class may be found to be Castle-street, Parliament-street, St. George's-street, Merrion-row, &c.; and the third class consists of such as High-street, Francis-street, Thomas-street, Meath-street, Townsend-street, &c. With regard to the private streets, such as Leeson-street, Harcourt-street, Fitzwilliam-street, Merrion-street, Mount-street, Pembroke-street, Dawson-street, &c., I am of opinion that I have approached the value in the proportion of 15 per cent. less than the rent paid. On the whole, I must again repeat that there is no uniform principle of letting property in Dublin. Not so with a rural district, where one agent, or two or three agents, will have an entire district of country under one management, one system of letting, governed by the same uniform notion, when the actual rent paid is so easily traced as to afford a pretty correct notion of the decided proportion the valuation bears to the rent actually paid. But if I again refer to Dublin, I do assert that it is wholly impossible to say what proportion the valuation, *upon a common scale*, bears to the *actual rent paid*. My desire would be, however, to state that, whenever I found the premises *fairly* let to the occupying tenant, the valuation would appear to be about 15 per cent. under the actual rent paid. I can more fairly illustrate this view by the following scale, which will show a pretty accurate view of the result of the valuation as compared with the rent paid:—

Poor Law Valuation.			Supposed Actual Rent paid.			Difference per Cent.			Poor Law Valuation.			Supposed Actual Rent paid.			Difference per Cent.		
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
4,500	0	0	5,000	0	0	Say 10	0	0	700	0	0	800	0	0	Say 12	0	0
4,000	0	0	4,500	0	0	„ 11	0	0	650	0	0	750	0	0	„ 13	0	0
3,600	0	0	4,000	0	0	„ 10	0	0	600	0	0	700	0	0	„ 14	0	0
3,000	0	0	3,400	0	0	„ 12	0	0	550	0	0	650	0	0	„ 15	0	0
2,500	0	0	2,850	0	0	„ 12	0	0	500	0	0	600	0	0	„ 16	0	0
2,200	0	0	2,500	0	0	„ 12	0	0	450	0	0	540	0	0	„ 16	0	0
2,000	0	0	2,300	0	0	„ 13	0	0	400	0	0	480	0	0	„ 16	0	0
1,800	0	0	2,000	0	0	„ 10	0	0	350	0	0	420	0	0	„ 16	0	0
1,700	0	0	1,850	0	0	„ 8	0	0	300	0	0	360	0	0	„ 16	0	0
1,600	0	0	1,750	0	0	„ 8	0	0	250	0	0	300	0	0	„ 16	0	0
26,900	0	0	30,150	0	0	106	0	0	4,750	0	0	5,600	0	0	150	0	0
2,690	0	0	3,015	0	0	Say 11	0	0	475	0	0	560	0	0	15	0	0
1,500	0	0	1,650	0	0	Say 9	0	0	240	0	0	280	0	0	Say 14	0	0
1,400	0	0	1,550	0	0	„ 10	0	0	220	0	0	260	0	0	„ 15	0	0
1,300	0	0	1,450	0	0	„ 10	0	0	200	0	0	240	0	0	„ 16	0	0
1,200	0	0	1,350	0	0	„ 11	0	0	190	0	0	220	0	0	„ 14	0	0
1,100	0	0	1,250	0	0	„ 12	0	0	180	0	0	200	0	0	10	0	0
1,000	0	0	1,150	0	0	„ 13	0	0	175	0	0	195	0	0	„ 10	0	0
900	0	0	1,000	0	0	„ 10	0	0	170	0	0	190	0	0	„ 10	0	0
850	0	0	950	0	0	„ 10	0	0	165	0	0	185	0	0	„ 11	0	0
800	0	0	900	0	0	„ 11	0	0	160	0	0	180	0	0	„ 11	0	0
750	0	0	850	0	0	„ 11	0	0	155	0	0	175	0	0	„ 11	0	0
10,800	0	0	12,100	0	0	107	0	0	1,855	0	0	2,125	0	0	122	0	0
1,080	0	0	1,210	0	0	Say 11	0	0	185	10	0	212	10	0	Say 12	0	0

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Poor Law Valuation.	Supposed Actual Rent paid.	Difference per Cent.
£. s. d.	£. s. d.	£. s. d.
150 0 0	170 0 0	Say 11 0 0
145 0 0	165 0 0	„ 12 0 0
140 0 0	160 0 0	„ 12 0 0
135 0 0	155 0 0	„ 13 0 0
130 0 0	150 0 0	„ 13 0 0
125 0 0	145 0 0	„ 14 0 0
120 0 0	140 0 0	„ 14 0 0
115 0 0	130 0 0	„ 11 0 0
110 0 0	125 0 0	„ 12 0 0
105 0 0	120 0 0	„ 12 0 0
1,275 0 0	1,460 0 0	124 0 0
127 10 0	146 0 0	Say 12 0 0
100 0 0	115 0 0	Say 13 0 0
95 0 0	110 0 0	„ 13 0 0
90 0 0	105 0 0	„ 14 0 0
85 0 0	95 0 0	„ 11 0 0
80 0 0	90 0 0	„ 11 0 0
75 0 0	85 0 0	„ 11 0 0
70 0 0	80 0 0	„ 12 0 0
65 0 0	75 0 0	„ 13 0 0
60 0 0	70 0 0	„ 14 0 0
55 0 0	65 0 0	„ 15 0 0
775 0 0	890 0 0	127 0 0
77 10 0	89 0 0	Say 13 0 0

Poor Law Valuation.	Supposed Actual Rent paid.	Difference per Cent.
£. s. d.	£. s. d.	£. s. d.
50 0 0	60 0 0	Say 16 0 0
45 0 0	55 0 0	„ 18 0 0
40 0 0	50 0 0	„ 20 0 0
35 0 0	42 10 0	„ 19 0 0
30 0 0	35 0 0	„ 14 0 0
25 0 0	30 0 0	„ 16 0 0
20 0 0	25 0 0	„ 20 0 0
15 0 0	20 0 0	„ 25 0 0
12 0 0	15 0 0	„ 20 0 0
10 0 0	12 10 0	„ 20 0 0
282 0 0	345 0 0	188 0 0
28 4 0	34 10 0	Say 20 0 0
8 0 0	10 0 0	Say 20 0 0
6 0 0	8 0 0	„ 25 0 0
5 0 0	7 10 0	„ 33 0 0
4 0 0	6 0 0	„ 33 0 0
3 0 0	4 0 0	„ 25 0 0
2 0 0	3 0 0	„ 33 0 0
1 0 0	2 0 0	„ 50 0 0
29 0 0	40 10 0	219 0 0
4 2 10 2/7	5 15 8 4/7	Say 30 0 0

SUMMARY.

	Poor Law Valuation.	Supposed Actual Rent paid.	Difference per Cent.
	£. s. d.	£. s. d.	£. s. d.
No. 1 . .	2,690 0 0	3,015 0 0	11 0 0
2 . .	1,080 0 0	1,210 0 0	11 0 0
3 . .	475 0 0	560 0 0	15 0 0
4 . .	185 0 0	212 0 0	12 0 0
5 . .	127 10 0	146 0 0	12 0 0
6 . .	77 10 0	89 0 0	13 0 0
7 . .	28 0 0	34 0 0	20 0 0
8 . .	4 0 0	5 0 0	30 0 0
	4,667 0 0	5,271 0 0	124 0 0
	583 7 6	658 17 6	15 10 0

OBSERVATIONS.

Property from	Valued under Supposed Actual Rent.
£. £.	
1,750 to 5,000	About £11 per cent.
850 — 1,650	11 „
300 — 800	15 „
175 — 280	12 „
120 — 170	12 „
65 — 115	13 „
12 10*s.* to 60	20 „
2 — 10	30 „

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"I do not mean to say that this scale is the *bonâ fide* result of deliberate inquiry, and it is not given by me as such. Both cases are assumed, but assumed by one whose experience in the matter to which it refers has enabled him to say that, whenever circumstances opened to his view the actual rent paid, he almost invariably found the proportions in this scale, as now set down, to be fully borne out,—not from any fixed rule or determination in his mode of proceeding, but from his individual notions in each case of the fair annual value of the premises. This scale, therefore, may be taken as a fair index of the proportion that *his* valuation generally bears to the actual rent paid, rack-rent and beneficial interests not considered; and I think, when one compares the supposed value and supposed actual rent paid, that an occupier, in any of the cases mentioned, should not fairly complain, though the approximation *per centum* of the net value to the rent paid is more closely approached by me than I find to be the case in any of the published reports that I have yet seen. Therefore I do think that, as no rational man could complain of my scale, and as the proportion here between the net value and the actual rent paid, in all cases from 65*l.* upwards, is generally but 12 per cent., it can admit of no doubt but that the valuations of Ireland bear infinitely too great a disproportion to the rents paid. But where we consider property valued at 50*l.* down to 10*l.*, though an apparent approximation exists in each case to the rent paid, yet, by reason of its descending scale, a very great difference in the per-centage appears, as compared with the previous class. And further, in property valued at 8*l.* down to 1*l.*, a still greater per-centage appears to influence the return; though, in both cases, the valuations and the rents appear to approach each other very closely. I should say that, with regard to the two last classes, I do not disapprove of the disproportion, and it seems to be but a leaning to those who are least able to contribute to the common burthen; and, independent of this, I do not see how any remedy lies for the correction of the apparent inequality; for it certainly is no advantage by design in favour of the latter class, and appears to arise solely from a mere arithmetical decline in value; but it arises, nevertheless, to an extent that would wholly shut out much of the present Parliamentary constituency; not, in my mind, from any want of the actual and *bonâ fide* qualifications being in their possession, but arises from causes peculiar to the rateable value fixed for TAXING purposes, seldom or never approaching to within 30 per cent. of the actual and absolute value of the premises.

R. LAWRENSON."

Comparison of Rents and Valuations,

CITY OF DUBLIN. (where rent ascertained), SOUTH DUBLIN UNION.

Comparison of rent with valuation.

No.	Street.	Rent. £.	s.	d.	Valuation. £.	s.	d.	Observations.
	COLLEGE WARD:—							
40	Brunswick-street	50	0	0	45	0	0	
25	Dolier-street	80	0	0	60	0	0	
8	,,	100	0	0	65	0	0	
179	Townsend-street	100	0	0	45	0	0	
99	,,	35	0	0	20	0	0	
7	Mark-street	24	0	0	20	0	0	
56	Fleet-street	50	0	0	40	0	0	
31	George's Quay	44	0	0	22	0	0	
		483	0	0	317	0	0	
	MERRION WARD:—							
6	Cumberland-street, South	30	0	0	20	0	0	
27	Clare-street	38	6	2	30	0	0	
5	Holles-street	52	10	0	45	0	0	
2	Park-street	35	0	0	32	10	0	
3	Grattan-street	40	0	0	30	0	0	
6	Mount-street, Lower	60	0	0	57	10	0	
93	,,	52	10	0	42	10	0	
		308	6	2	257	10	0	
	STEPHEN'S WARD:—							
47	Mount-street, Upper	160	0	0	112	0	0	
	ANDREW'S WARD:—							
11	Chatham-street	36	0	0	25	0	0	
8	Parliament-street	120	0	0	90	0	0	
41	Temple Bar	27	0	0	20	0	0	
8	Trinity-street	60	0	0	35	0	0	
25	Anglesey-street	55	0	0	32	10	0	
19	Chatham-street	42	0	0	30	0	0	
7	Eustace-street	50	0	0	40	0	0	
59	Grafton-street	100	0	0	80	0	0	
14	Chatham-street	46	0	0	40	0	0	
25	Fownes-street	65	0	0	30	0	0	Expended £200.
12	Trinity-street	45	0	0	22	10	0	
18	Cope-street	15	0	0	10	0	0	
37	Wicklow-street	50	0	0	37	10	0	
76	Fleet-street	40	0	0	40	0	0	
22	George's-street, South	45	0	0	40	0	0	
25	Temple Bar	30	0	0	15	0	0	Registered as £10.
42	William-street	70	0	0	45	0	0	
		896	0	0	632	10	0	

Comparison of Rents and Valuations—*continued.*

SOUTH DUBLIN UNION.

No.	Street.	Rent.	Valuation.	Observations.
CASTLE WARD:—				
70	Stephen-street	36 0 0	22 0 0	
13	Cork Hill	60 0 0	50 0 0	
56	York-street	55 0 0	45 0 0	
3	Fade-street	27 0 0	14 0 0	
56	Stephen-street, Upper	46 0 0	30 0 0	
48	Stephen-street, Lower	28 12 0	20 0 0	
4	Golden-lane	25 0 0	16 0 0	
79	Bride-street	40 0 0	30 0 0	
		317 12 0	227 0 0	
PATRICK'S WARD:—				
33	High-street	46 0 0	30 0 0	
35	Harcourt-street	96 0 0	80 0 0	
36	,,	98 0 0	80 0 0	
25	Cuffe-street	50 0 0	32 10 0	
5	Upper Kevin-street	24 0 0	12 10 0	
17	Wood Quay	43 0 0	30 0 0	
2	Wilme Court	13 0 0	8 0 0	
9	Bride-street	46 0 0	35 0 0	
22	Back-lane	18 4 0	12 10 0	
29	,,	10 0 0	10 0 0	
1	Bride-street, New	10 0 0	6 0 0	
2	,,	10 0 0	6 0 0	
3	,,	10 0 0	6 0 0	
4	,,	10 0 0	6 0 0	
5	,,	10 0 0	6 0 0	
8	,,	16 0 0	10 0 0	
10	,,	16 0 0	10 0 0	
2d 11	,,	13 0 0	10 0 0	
12	,,	13 0 0	10 0 0	
13	,,	13 0 0	10 0 0	
14	,,	13 0 0	10 0 0	
15	,,	13 0 0	10 0 0	
16	,,	13 0 0	10 0 0	
17	,,	13 0 0	10 0 0	
18	,,	13 0 0	10 0 0	
3	Bull-alley	20 0 0	10 0 0	
4	,,	20 16 8	15 0 0	
2 or 5	,,	20 0 0	12 10 0	
16	,,	20 16 8	14 0 0	
19	,,	20 16 8	12 10 0	
20	,,	20 16 8	12 10 0	
21	,,	20 16 8	12 10 0	
22	,,	26 0 0	12 0 0	
23	,,	27 13 9½	14 0 0	
24	,,	27 13 9½	12 0 0	
26	,,	20 16 8	12 0 0	
27	,,	20 0 0	12 0 0	
28	,,	20 0 0	12 0 0	
1	Camden-buildings	15 0 0	10 0 0	
2	,,	15 0 0	10 0 0	
3	,,	15 0 0	10 0 0	
4	,,	15 0 0	10 0 0	
5	,,	15 0 0	10 0 0	
6	,,	20 0 0	15 0 0	
6½	,,	18 0 0	12 10 0	
7	,,	18 0 0	12 10 0	
8	,,	18 0 0	12 10 0	
9	,,	13 0 0	10 0 0	
		1078 11 7	736 0 0	
AUDEON'S WARD:—				
1	Fumbally-lane	14 0 0	10 0 0	
1	Plunket-street	21 0 0	10 0 0	
37	,,	37 0 0	20 0 0	
30	Corn-market	52 0 0	40 0 0	
		124 0 0	80 0 0	
CATHERINE'S WARD:—				
3	John's-lane	16 16 0	10 0 0	
97	Thomas-street	50 0 0	20 0 0	
127	,,	46 0 0	40 0 0	
		112 16 0	70 0 0	

APPENDIX.

South Dublin.

Comparison of rent with valuation.

Return of Rents and Valuations—*continued.*

SOUTH DUBLIN UNION.

No.	Street.	Rent.	Valuation.	Observations.
		£. s. d.	£. s. d.	
JAMES'S WARD:—		22 0 0	16 0 0	
19	James-street	20 0 0	10 0 0	
138½	,,	45 0 0	27 10 0	
18	Thomas-street	20 0 0	10 0 0	
28	Rainsford-street	28 0 0	12 0 0	
8	Robert-street	15 0 0	10 0 0	
48	James-street	25 0 0	25 0 0	
73¾	,,	21 0 0	16 0 0	
143	,,	24 0 0	14 0 0	
22	,,	220 0 0	140 10 0	

Summary of preceding Table.

SUMMARY of the Preceding Table.

Ward.	Number of Cases.	Rent.	Valuation.	Per Centage.
		£. s. d.	£. s. d.	
College	8	483 0 0	317 0 0	As 100 to 66.
Merrion	7	308 6 2	257 10 0	As 100 to 83.
Stephen's	1	160 0 0	112 0 0	As 100 to 70.
Andrew's	17	896 0 0	632 10 0	As 100 to 70.
Castle	8	317 12 0	227 0 0	As 100 to 71.
Patrick's	48	1,078 11 7	736 0 0	As 100 to 68.
Audeon's	4	124 0 0	80 0 0	As 100 to 64½.
Catherine's	3	112 16 0	70 0 0	As 100 to 62.
James's	9	220 0 0	140 10 0	As 100 to 64.

Rents of shops compared with valuation of houses.

INSTANCES of RENTS of SHOPS, compared with Valuations of the Houses of which the Shops are a part.

No.	Street.	Rent of Shop only.	Valuation of House.	Ward.
		£. s. d.	£. s. d.	
15	Dolier-street	45 0 0	60 0 0	College Ward.
15	Townsend-street	30 0 0	25 0 0	Ditto.
42	City Quay	15 12 0	20 0 0	Ditto.
32	,,	13 0 0	17 10 0	Ditto.
33	George's Quay	22 0 0	22 10 0	Ditto.
6	Luke-street	15 0 0	20 0 0	Ditto.
8	Hawkins-street	20 0 0	35 0 0	Ditto.
10	Drury-lane	13 0 0	12 0 0	Andrew's Ward.
2	Temple-bar	13 0 0	20 0 0	Ditto.
32	South King-street	34 0 0	27 10 0	Ditto.
33	,,	30 0 0	52 10 0	Ditto.
22	Wellington Quay	26 0 0	47 10 0	Ditto.
8	Exchange-street, Lower	13 0 0	14 0 0	Castle Ward.
28	Ship-street, Great	20 0 0	45 0 0	Ditto.
13	Golden-lane	13 0 0	20 0 0	Ditto.
73	Patrick-street	31 0 0	30 0 0	Patrick's Ward.
1	Meeting-house Yard	15 12 0	15 0 0	Audeon's Ward.
103	Francis-street	16 8 0	15 0 0	Ditto.
9	Meeting-house Yard	10 8 0	10 0 0	Catherine's Ward.
7	Watling-street	13 0 0	12 0 0	James's Ward.

VALUATION of HOUSES from £5 to £10, compared with Police Valuation.*

CITY OF DUBLIN. SOUTH DUBLIN UNION.

	Name of Ward.	Number of Tenements valued to Poor Rate.	Of whom there are valued to Police Tax at the following Sums:— £2	£2 10	£3	£4	£5	£6	£7	£7 10	£8	£8 15	£9	£10	£11 5	£12	£12 10	£13	£14	£15 and upwards.
At £5	St. Andrew's	16	..	..	..	..	1	1	..	1	..	..	..	8	..	..	4	..	..	1
	St. James's	54	2	..	3	5	10	3	1	8	3	..	..	9	..	..	3	..	..	7
	Castle	21	..	..	..	..	4	..	..	2	..	..	..	3	..	..	7	..	..	5
	St. Stephen's	29	..	..	..	..	22	..	..	1	2	..	..	1	..	..	3			
	Merrion	44	..	..	1	..	14	1	..	11	1	..	..	4	..	..	3	..	..	9
	St. Patrick's	50	1	..	3	4	4	4	..	7	..	..	..	11	..	..	3	..	..	13
	College	23	..	..	..	..	5	2	..	4	1	..	..	6	..	..	2	..	..	3
	St. Audeon's	44	..	..	..	..	12	2	1	7	1	..	..	11	..	..	2	..	1	7
	St. Catherine's	42	1	..	4	..	12	1	1	5	1	..	..	6	..	1	6	..	..	4
	Donnybrook, E. D.	54	..	..	..	..	7	25	7	1	6	2	3	3						
	Rathmines, E. D.	5	..	..	..	2	2	..	..	..	..	..	..	..	..	..	1			
	Total	382	4	..	11	11	93	39	10	47	15	2	3	62	..	1	34	..	1	49
At £6	St. Andrew's	15	..	..	..	..	1	..	..	..	1	..	..	4	..	..	2	..	..	7
	St. James's	51	1	5	14	..	7	1	..	6	3	..	..	7	..	..	3	..	..	4
	Castle	42	..	..	2	..	3	..	..	5	..	..	..	5	..	..	8	..	..	19
	St. Stephen's	10	..	..	..	..	2	..	..	1	2	..	..	4	..	..	..	..	..	1
	Merrion	16	..	..	..	..	4	..	..	5	..	..	..	6	..	..	1			
	St. Patrick's	39	..	..	1	1	5	8	..	9	..	..	..	6	1	..	3	..	..	5
	College	18	..	..	..	..	7	..	..	6	1	..	..	1	..	..	2	..	..	1
	St. Audeon's	73	..	..	1	..	12	2	..	15	..	..	..	21	..	..	13	..	1	8
	St. Catherine's	56	..	..	6	..	3	7	..	7	2	..	..	10	..	1	12	..	..	8
	Donnybrook, E. D.	56	..	..	..	..	5	4	..	4	14	..	4	14	..	6	..	..	1	4
	Rathmines, E. D.	9	..	..	..	..	..	1	..	..	..	..	..	8						
	Total	385	1	5	24	1	49	23	..	58	23	..	4	86	1	7	44	..	2	57
At £6 10	St. Andrew's																			
	St. James's																			
	Castle																			
	St. Stephen's																			
	Merrion	1	..	..	..	..	..	..	..	..	..	..	..	1						
	St. Patrick's																			
	College																			
	St. Audeon's																			
	St. Catherine's																			
	Donnybrook, E. D.	1	..	..	..	..	..	..	1											
	Rathmines, E. D.																			
	Total	2	..	..	..	..	..	..	1	..	..	..	..	1						
At £7	St. Andrew's																			
	St. James's	5	..	..	..	..	..	..	..	5										
	Castle	1	..	..	..	..	..	..	..	..	..	..	..	1						
	St. Stephen's																			
	Merrion																			
	St. Patrick's	1	..	..	..	..	..	..	..	1										
	College	1	..	..	..	..	..	..	..	..	..	..	..	1						
	St. Audeon's																			
	St. Catherine's	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1			
	Donnybrook, E. D.	13	..	..	..	..	1	1	..	3	..	..	..	5	..	1	..	1	1	
	Rathmines, E. D.	7	..	..	..	..	..	1	..	..	5	..	1							
	Total	29	..	..	..	..	1	2	..	9	5	..	1	7	..	1	1	1	1	
At £7 10	St. Andrew's	17	..	..	..	..	..	..	..	2	..	..	..	6	..	..	2	..	..	7
	St. James's	2	..	..	..	..	..	..	..	1	..	..	..	1						
	Castle	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
	St. Stephen's	1	..	..	..	..	..	..	..	1										
	Merrion	2	..	..	..	..	..	..	..	..	..	..	..	1	..	..	1			
	St. Patrick's	4	..	..	..	..	..	..	..	3	..	..	..	..	..	1				
	College	1	..	..	..	..	..	..	..	..	1									
	St. Audeon's	7	..	..	..	..	..	..	..	..	..	..	..	1	..	..	2	..	..	4
	St. Catherine's	2	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1			
	Donnybrook, E. D.	1	..	..	..	..	..	..	..	1										
	Rathmines, E. D.																			
	Total	39	..	..	..	..	..	..	..	9	1	..	..	9	..	1	6	..	..	13
At £8	St. Andrew's	9	..	..	..	..	..	..	..	1	..	..	..	3	..	..	1	..	..	4
	St. James's	11	..	..	..	..	..	..	..	4	..	..	..	4	..	2	..	..	..	1
	Castle	9	..	..	..	..	..	..	..	4	..	..	..	1	..	..	1	..	..	3
	St. Stephen's	7	..	..	..	..	5	..	..	..	..	..	..	..	..	..	..	..	..	2
	Merrion	9	..	..	..	..	3	..	..	3	..	..	..	2	..	..	..	..	..	1
	St. Patrick's	12	..	..	..	1	1	..	1	1	..	..	..	..	..	..	6	..	..	2
	College	5	..	..	..	..	1	..	..	1	..	..	..	..	..	..	1	..	..	2
	St. Audeon's	10	..	..	..	..	1	..	..	2	..	..	..	4	..	..	2	..	..	1
	St. Catherine's	20	..	..	..	..	..	..	..	2	1	..	..	5	..	1	9	..	..	2
	Donnybrook, E. D.	83	..	..	..	..	3	1	..	1	9	..	..	26	..	11	7	1	7	17
	Rathmines, E. D.	8	..	..	..	1	2	..	..	..	..	..	..	2	..	2	..	..	..	1
	Total	174	..	..	..	2	16	1	1	10	10	..	..	47	..	16	27	1	7	36

* This table comprises the whole of that part of the South Dublin Union, which is within the Parliamentary Boundary of the City of Dublin. But the Electoral Divisions of Rathmines and Donnybrook are part of the rural district, and were valued by Mr. Vaughan.

Valuation of Houses from £5 to £10.—*concluded.*

CITY OF DUBLIN. SOUTH DUBLIN UNION.

Number of Tenements valued to Poor Rate.		Of whom there are valued at Police Tax at the following Sums: —																	
NAME OF WARD.		£2	£2 10	£3	£4	£5	£6	£7	£7 10	£8	£8 15	£9	£10	£11 5	£12	£12 10	£13	£14	£15 and upwards.
At £9																			
St. Andrew's																			
St. James's																			
Castle																			
St. Stephen's																			
Merrion																			
St. Patrick's																			
College																			
St. Audeon's	1	..	..	..	..	..	..	..	..	..	..	1							
St. Catherine's																			
Donnybrook, E. D.	19	..	..	..	..	..	3	..	1	..	..	2	3	..	4	..	2	2	2
Rathmines, E. D.	4	..	..	..	..	..	..	..	..	..	..	1	..	..	1	..	..	2	
Total	24	..	..	..	..	..	3	..	1	..	..	4	3	..	5	..	2	4	2
At £10																			
St. Andrew's	88	..	..	..	..	..	..	..	9	1	..	..	6	..	1	13	..	..	58
St. James's	242	..	..	1	1	17	..	..	28	2	..	..	54	2	4	33	..	..	100
Castle	100	..	..	..	..	1	..	..	3	..	..	..	16	..	..	19	..	..	61
St. Stephen's	47	..	..	..	..	6	..	..	8	3	..	1	10	..	..	8	..	..	11
Merrion	109	..	..	..	..	9	..	..	4	3	..	..	36	4	4	20	..	..	33
St, Patrick's	243	..	..	..	16	20	12	..	17	..	..	..	58	..	2	40	..	2	76
College	138	1	..	..	2	7	4	..	13	8	..	..	21	..	4	11	..	1	66
St. Audeon's	356	..	1	2	7	13	2	1	20	1	2	..	70	2	5	84	..	1	145
St, Catherine's	303	..	..	3	1	16	9	1	23	5	..	..	57	..	16	61	1	2	108
Donnybrook, E. D.	56	..	..	..	1	..	..	..	..	..	..	..	4	..	13	8	..	3	27
Rathmines, E. D.	10	..	..	..	..	..	..	..	..	..	..	..	1	..	5	..	..	1	3
Total	1692	1	1	6	28	89	27	2	125	23	2	1	333	4	54	297	1	10	688
Gross Total	2727	6	6	41	42	248	95	14	259	77	44	13	548	5	85	409	5	25	845

THIRD REVISION, in progress at date of Inquiry.

LETTERS received complaining of VALUATION,

With Report of Guardians, and Decision of Board.

CITY OF DUBLIN. SOUTH DUBLIN UNION.

Date.	Name.	Residence.	Guardian's Report.	Board's decision.
1841. Feb. 4	Glorney, Samuel	31, James-street	Valued at £80, but £60 considered the full value by Mr. Shannon and Mr. Gaven.	Report confirmed to be reduced accordingly next rate.
Feb. 1	Corkran, Sutton	91, Gt. Brunswick-st.	Original valuation £27. 10*s.* raised to £35, no change in house to warrant it being raised.—S. T. DIXON.	Future valuation to be 27*l.* 10*s.*
Feb. 9	Faucett, Rev. Mr.	Marine School	Mr. Faucett does not occupy apartments in the school.	Not to be rated in future, any rate collected to be returned.
Feb. 11	Tims, Mr.	109, Thomas-street	. . .	. . .
Jan. 25	White, S.	50, Dawson-street	Should not be raised beyond £90 a year, valued at £100. —W. REILLY.	Report confirmed.
Feb. 11	Leech, Samuel	5. Hatch-street	. . .	. . .
Jan. 28	Hardwick, A.	17, South Frederick-street.	Recommended to be reduced to £47. 10*s.*, valued at £52. 10*s.*—J. MACKEY.	. . .
Feb. 4	Egan, J. C.	Stephen's Green.	Valued at £80, recommended to be reduced to £70.	To be reduced accordingly.
Feb. 3	Lefroy, Thomas, jun.	Leeson-street	These houses of Mr. Lefroy are not finished, and ought not to be rated, should not be valued at more than £100 a year.	Report confirmed.
Feb. 1	Dombrain, J.	36, Leeson-street	These houses not finished, and not to be rated, but the ground ought.	Report confirmed.
Feb. 4	Langlois Desiree	3, Upper Fitzwilliam-street.	Rated at £110, to be reduced to £95.	Report confirmed.
..	School-house	Hatch-street	Landlord to be rated for the poor rate.	Report confirmed.
..	Scott, J. J.	3, Merrion-square	To be reduced from £130 to £120.	Report confirmed.

VALUATION OF £10 COUNTY ELECTORS (registered 1833 to 1840), so far as ascertained.

UNTY OF DUBLIN. SOUTH DUBLIN UNION.

Division	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A.	R.	P.	Net Annual Value as in Rate-Book. £.	s.	d.	Observations.
	Barnwall, Patrick	April 7, 1840	Land	Golden Bridge	4	0	20	16	0	0	
	Bracken, James	October 20, 1836	House and garden	Dolphin's-barn	1	0	0	17	0	0	
	Beagan, John	June 20, 1838	House, garden, &c.	Inchicore-road	0	0	15	12	0	0	
	Greene, John	June 20, 1835	House and stable	Golden-bridge	0	0	27	20	0	0	
	Griffith, John	June 24, 1839	House garden and yard.	Ditto	0	0	12	5	0	0	
	Gibbins, Richard	October 16, 1839	Out offices and land	Dolphin's-barn	30	0	0	120	0	0	
	Hackett, Michael	January 6, 1840		Brooklawn	41	3	9	150	18	4	
	Savage, Patrick	January 5, 1839	House and land	Richmond-road	4	2	10	16	0	0	
	Smith, Hugh	January 5, 1839	House and rear and an unfurnished house.	Golden-bridge	0	0	12	2	10	0	
					81	3	25	359	8	4	
	Lenahan, Thomas	October 23, 1839	House and land	Ballyboden	0	0	30	6	0	0	
	Murphy, John			Ditto	0	3	0	13	11	6	
	Gahan, Patrick	April 7, 1840	House, offices, and land.	Rockbrook, Newtown.	18	3	30	24	12	3	
	Gavan, Thomas	April 8, 1840	Ditto	Newtown	43	2	35	79	0	1	
	Jenkins, Nicholas	June 27, 1840	House, offices, garden, and land.	Kilmashogue	26	0	29	45	5	0	
	Jones, Jones	October 27, 1840	House and garden	Ballyboden	1	1	10	72	12	6	
	Dunne, Patrick	October 20, 1837	House, offices, and land.	Scholarstown	94	0	30	228	7	6	
					185	1	4	469	8	10	
	Bennett, Samuel	April 9, 1835	House, garden, and stable.	Rathmines	0	0	8	15	0	0	
	Brierly, Thomas	October 8, 1835	House and garden	Richmond-hill	0	0	20	25	0	0	
	Brophy, W. S.	June 17, 1836	House, garden, &c.	Mount-pleasant	0	0	16	45	0	0	
	Barclay, John	January 7, 1837	Ditto	Dunnville, Cullenswood.	0	0	16	48	0	0	
	Briscoe, Wm. Thomas	January 6, 1838	House and garden	Rathmines	0	0	20	40	0	0	
	Brassington, Thomas	April 8, 1838	House, garden, and stable.	Rathgar-road, ditto	0	0	20	30	0	0	
	Butler, Hon. T. F.	October 18, 1838	Cottage with stables, &c.	2, Rathmines Terrace.	0	1	0	36	0	0	
	Coffey, James	April 8, 1840	House	Rathmines	0	0	10	14	0	0	
	Cooper, William	April 8, 1835	House, garden, &c.	13, Barry's-row	0	0	16	26	0	0	
	Carey, John	October 9, 1835	House, &c.	Ranelagh	0	0	12	24	0	0	
	Cox, James	June 17, 1836	House, garden, &c.	Rathmines-road	0	0	1	50	0	0	
	Doyle, James	June 22, 1835	Small house and garden.	Rathmines	0	0	18	14	0	0	
	Doherty, John	October 10, 1838	House, lawn, lodge, &c.	Ditto	1	3	0	60	0	0	
	Flinn, John	October 20, 1836		Rathmines	0	0	10	12	0	0	
	Gilligan, Michael	February 26, 1840	House, out-offices, and land.	Harold's Cross	6	0	12	28	0	0	
	Geoghegan, Henry	June 20, 1838	House, garden, and stables.	Rathmines	0	0	20	47	5	0	
	Hanlon, James	April 7, 1840	Garden	Rathmines	0	0	8	10	0	0	
	Hayes, Peter	January 9, 1840	House, garden, &c.	Ranelagh	0	0	6	18	0	0	
	Hodges, George	January 7, 1840	House, offices, and garden.	Rathmines	0	1	0	38	0	0	
	Hackett, Patrick	October 9, 1835	House, &c.	Miltown	0	0	6	14	0	0	
	Lynam, James	June 17, 1836	House and garden	Rathmines	0	1	0	50	0	0	
	Maher, Nicholas	April 9, 1835	House and garden	Harold's Cross	0	0	8	18	0	0	
	Maguire, Thomas	October 11, 1836	House, garden, &c.	Rathmines	0	0	20	45	0	0	
	Mullins, William	April 9, 1838	House and garden	Cambridge-terrace, Rathmines.	0	0	20	30	0	0	
	M'Dermott, George	Ditto	House, garden, and stable.	Rathgar-road	0	0	20	30	0	0	
	M'Clare, John W.	April 7, 1840	House, garden, and field.	Harold's Cross	2	0	0	35	0	0	
	Monks, Nathaniel	October 23, 1840	House, garden, and stable.	Rathmines	0	1	0	50	0	0	
	Plunkett, Luke	January 9, 1841	House	Miltown	0	0	4	3	10	0	
	Sullivan, Richard	April 9, 1838	House, &c.	Rathmines-road	0	0	20	32	0	0	
	Tomlinson, John	October 9, 1835	House	Rathmines	0	0	10	9	0	0	
	Tiernan, John	January 9, 1837	House and land	Dunnville Avenue.	13	0	0	71	9	0	
	Taylor, William	January 8, 1838	House, garden, &c.	Rathgar-road	0	0	20	30	0	0	
	Tyndall, George	June 24, 1839	Ditto	Ditto	0	0	20	30	0	0	
	Tobin, Patrick	January 6, 1841	House and garden	Rathmines	0	1	0	12	0	0	
	Walsh, Nicholas	October 24, 1840	House and garden	Harold's-cross	0	0	16	38	0	0	
	Young, Charles	April 9, 1838	House, garden, &c.	Old Mount Pleasant	0	0	16	25	0	0	
					26	1	33	1103	4	0	
	Alker, Samuel	April 7, 1840	House and garden	Fortfiel-terrace, Templeogue.	3	2	16	56	5	2	
	Cunningham, Michael	June 24, 1839	House	Tallaght	0	0	15	5	0	0	
	Doyle, Joseph	April 6, 1840	House and land	Killenarden	67	1	0	92	7	6	
	Doyle, James	April 6, 1840	House and land	Killenarden	67	1	0	95	3	0	
	Downes, Morgan	June 30, 1840	Ditto		12	3	15	12	5	6	
	Devine, John	,,	Ditto	Ballymaice	15	1	25	10	15	8	
	Dunne, Patrick	October 9, 1838		Kilnemenagh, Green Hills.	25	1	5	56	4	10	
	Doyle, Edward	June 19, 1838	House and land	Killenardin	38	0	30	58	12	10	
	Doyle, Simon	,,	Ditto	Ballinascorney	3	1	7	2	9	9	
	Eustace, Alexander	June 19, 1838	House and land	Ballinascorney	85	1	0	10	0	6	
	Fox, Thomas	April 9, 1835	Ditto	Tallaght	17	0	10	28	11	0	
	Fox, John	June 22, 1835		Whitestown	77	2	8	100	0	0	
	Field, James	October 23, 1839	House	Knocklyne	0	0	8	5	0	0	
	Healy, Bryan	April 7, 1840	House and land	Ballynascorney	20	1	35	15	16	6	

Valuation of £10 County Electors (registered 1833 to 1840),—*concluded.*

COUNTY OF DUBLIN. SOUTH DUBLIN UNIO

Electoral Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A.	R.	P.	Net Annual Value as in Rate-Book. £.	s.	d.	Observations.
TALLAGHT.	Healy, Patrick	January 20, 1840	House, land, and offices.	Corballis, or Corbally.	54	3	4	68	6	0	
	Hopkins, Simon	January 9, 1840	House and land	Lugmore	24	1	20	15	12	6	
	Jordan, John	October 26, 1840	House, offices, and land.	Old Bawn	53	1	0	99	0	0	
	Jones, James	April 7, 1840	Ditto	Ballynascorney	15	0	30	14	3	0	
	Kilbride, Patrick	January 7, 1841	House and land	Killenarden	13	1	20	11	14	0	
	Kilbride, Andrew	April 6, 1840	Ditto	Ballymaice	27	2	25	24	19	10	
	Kenry, Charles	January 20, 1840	House and land	Lugmore	29	0	15	24	5	6	
	Kirwan, James	January 9, 1840	Ditto	Corballis, or Corbally.	49	1	0	62	15	0	
	Kilbride, William	April 6, 1840	Ditto	Ballymaice	3	2	20	3	6	3	
	Mahon, John	April 6, 1840	Ditto	Killenarden	15	2	30	12	15	3	
	Maguire, John	June 10, 1838	House and land	Killenarden	31	1	20	77	1	3	
	Mathews, Patrick	October 26, 1840	Ditto	Corballis, or Corbally.	37	1	10	16	0	0	
	O'Hara, Bryan	June 19, 1838	Ditto	Killenarden	11	0	0	8	14	0	
	Richardson, Richard	January 6, 1840	House, offices, and land.	Friarstown	24	2	0	22	2	0	
	Reilly, Andrew	October 11, 1836	House and land	Ballyroan	8	0	2	50	0	0	
	Read, Nicholas	April 6, 1840	Ditto	Killimmey	85	0	0	152	0	0	
	Spooner, Thomas	April 7, 1840	Ditto	Killenarden	18	1	30	12	1	3	
					935	2	0	1218	8	1	
RATHFARNHAM.	Byrne, Patrick	April 7, 1840	Garden, front and rear.	Rathfarnham	0	2	0	9	1	0	
	Byrne, Edward	October, 1833	House	Ditto	0	0	10	1	5	0	
	Chambers, John	January 8, 1836	Cottage, garden, and stables.	Rathfarnham	0	3	5	26	12	9	
	Casey, Patrick	April 8, 1840	Cottage and rear	Roundtown	6	0	0	12	0	0	
	Fox, Thomas	January 8, 1840	Farm-house and offices.	Green Hills	142	0	0	300	0	0	
	Gregory, Jacob	January 6, 1838	House, garden, and land.	Rathfarnham	18	3	0	99	7	6	
	Grange, John	October 23, 1839	Thatched cottage.	Crumlin-road	1	0	0	5	0	0	
	Howard, James	January 9, 1834	House, offices, and and garden.	Roundtown	0	2	0	38	0	0	
	Hallaghan, Thomas	June 20, 1838	Two new houses, gardens, &c.	Greville Terrace, Rathgar-road.	0	1	0	56	0	0	
	Heffron, Andrew	January 7, 1840		Greenfield, Crumlin-road.	0	1	0	20	0	0	
	Kennedy, James	June 17, 1836	Thatched house and lands.	Green Hills	13	2	0	30	0	0	
	Kavanagh, James	January 8, 1840	Two houses	Silver Acre, Rathfarnham.	0	2	10	15	7	2	
	Price, Henry	January 17, 1840	Cottage and garden	Roundtown	0	0	3	3	10	0	
	Ramsay, John	June 20, 1835	House and garden	Parnell-place, Hd. Cross.				27	0	0	
	Rutledge, Michael	October 23, 1840	Houses.	Roundtown	0	0	14	8	10	0	
	Moore, Hugh	June 27, 1840	House, stables, and yard.	Rathgar-road	0	0	16	33	0	0	
	M'Gloin, John	January 9, 1833	Cottage and garden	Rathfarnham-road, near Roundtown.	0	0	4	6	0	0	
					184	1	22	689	13	5	
				Gross total	1413	2	4	3840	2	8	

SUMMARY of Returns of £10 Householders and £10 Freeholders and Leaseholders*.

(Table referred to in the Local Reports, pp. 255 and 262.)

CITY OF DUBLIN. NORTH AND SOUTH DUBLIN UNIONS.

£10 Householders whose rating ascertained.		Number of the preceding who are rated at the following Sums: Under £5.	Under £6.	Under £7.	Under £8.	Under £9.	Under £10.	Under £12 10	Under £15.	Under £17 10	Under £20.	Under £25.	Under £30.	Under £35.	Under £40.	At £ and upward
North Dublin Union, Return No. 1, Registries 1833 to 1839.	930	13	26	33	40	56	59	154	168	242	273	370	479	570	646	28
South Dublin Union, Return No. 1, Registries 1833 to 1839.	1,296	33	49	55	58	70	76	266	321	418	467	611	730	851	925	37
North and South Dublin Unions, Return No. 1, Registries 1840.	985	18	33	45	66	82	87	261	302	400	451	550	647	715	772	21
Total	3,211	64	108	133	164	208	222	681	791	1,060	1,191	1,531	1,856	2,136	2,343	86
£10 Freeholders and Leaseholders whose rating ascertained.																
North Dublin Union, Return No. 2, Registries 1833 to 1839.	391	..	3	4	5	10	10	29	31	51	63	97	146	192	234	15
South Dublin Union, Return No. 2, Registries 1833 to 1839.	474	6	8	10	10	12	12	55	74	98	107	158	220	275	312	16
North and South Dublin Unions, Return No. 2, Registries 1840.	147	1	3	3	4	5	5	16	18	26	34	48	58	66	80	6
Total	1,012	7	14	17	19	27	27	100	123	175	204	303	424	533	626	38
Gross Total £10 Householders and £10 Freeholders and Leaseholders.	4,223	71	122	150	183	235	249	781	914	1,235	1,395	1,834	2,280	2,669	2,969	1,25

* The returns of which the above is a summary, are very voluminous, and it has not been judged necessary to publish them in detail. The originals have been deposited in the Irish office.

CORK UNION

APPENDIX.

Cork.

Extracts from Minute Book of Board of Guardians.

Extracts from Minute Book.

AT the first meeting of the Board of Guardians of the above Union, held at the House of Industry, on Tuesday, the 4th day of June, 1839, at noon, pursuant to the order of the Poor Law Commissioners, present 47 guardians,

Appointment of Valuation Committee.

It was Resolved,—That the following gentlemen do constitute a Committee, for the purpose of conferring with the Assistant Commissioner upon the most effective steps for insuring the completion of the valuation of all assessable property, and the declaration of the workhouse of the Union, at the earliest period consistent with the forms prescribed by the Act of Parliament and the order of the Poor Law Commissioners.

The three Chairmen.	Colonel Burke,	John Bagnell,
	Thomas G. French,	Horace Townsend,
	Sir T. Deane.	J. J. Murphy, and
	William Fagan,	Thomas R. Sarsfield, Esqrs.
	Lionel J. Westropp,	

That this Committee do meet *de die in diem* until their report is ready, and that they do hold their first meeting at the Commercial Buildings to-morrow, at noon.

At the second meeting of the Board of Guardians, held on the 17th of June, 1839,

Report of Valuation Committee adopted.

The Valuation Committee having handed in their first report,—Resolved, That the same be adopted, subject, however, to the gentlemen named as superintendents and valuators being individually proposed for the consideration of the Board.

Appointment of superintendents and valuators.

The following gentlemen were then proposed and adopted, namely:—

Superintendents.—William Travers, John Fleming Beale, and James Wherland.

Valuators.—	Geoffry O'Connell,	James Russell,
	Thomas Anthony,	Nicholas White,
	William White,	William Hallinan,
	William Kenealy,	Edward Sullivan,
	John Haynes,	John Barry,
	Thomas Devereux,	Markham M'Carthy.

The Committee resolved to meet at the committee room of the Commercial Buildings, to-morrow, Tuesday, the 18th instant, for the purpose of instructing the valuators, who were required to attend.

At a meeting of the Board of Guardians, held at the Board-room of the House of Industry, on Monday, the 1st day of July, 1839, pursuant to adjournment, William Crawford, Esq., in the chair,

Resolved,—That the following resolutions be adopted by this Board, as recommended by the Valuation Committee, viz.:—

Recommendations of Valuation Committee.

Resolved,—That we recommend to the Board of Guardians that the payment for the valuation of the houses within the electoral division of Cork, as well as the towns of Cove and Passage, shall be 2½*d.* per house; that a house be considered to mean every building, be it dwelling-house, warehouse, or other tenement, having a separate entrance, and that every building or all buildings connected, and to be communicated with by one outward entrance, be considered one house. That the valuators shall be entitled to the sum of 2*l.* 19*s.* per 1,000 statute acres; the above to include all expenses. That the Committee are decidedly of opinion that without the Board of Superintendents there will not be sufficient accuracy, nor without the number of valuators mentioned will there be the requisite despatch.

Approved of by Board.

Resolved,—That the guardians approve of the rate of payment proposed to be given as remuneration for the services of the valuators.

Resolved,—That the Committee be requested to superintend the valuation of the Union, and allocation of the remuneration to the valuators; and that so soon as the services of the superintending valuators are requested to check the value of any portion of the Union, the Committee forthwith instruct them to proceed to discharge that duty.

Resolved,—That Richard Gould be added to the Valuation Committee.

At a meeting of the Board of Guardians, held at the Board-room of the House of Industry, on Monday, 15th July, 1839, pursuant to adjournment,

The minute of last meeting, held on the 1st day of July, was read, and confirmed by the following letter, received from Mr. Stanley, assistant secretary to the Poor Law Commissioners:—

Poor Law Commission Office, Dublin,
6th July, 1839.

SIR,

Appointment of valuators confirmed by Poor Law Commissioners.

REFERRING to the minutes of the proceedings at a meeting of the guardians in Cork Union, held on the 1st instant, and of the Valuation Committee, I am directed to signify to the Board the Commissioners' approval, generally, of the arrangement proposed.

I am at the same time to state that as the list of valuators includes two of the persons originally named to act as superintendants of the valuation, it is presumed that the sum to be expended will not exceed an amount produced by the rate specified in the resolutions to which

APPENDIX.

Cork.

Extracts from Minute Book.

the approval of the Commissioners is limited. Forms of valuators' bonds, and contracts, are forwarded herewith.

I am, &c.,

(Signed) WILLIAM STANLEY, *Assistant Secretary.*

To the Clerk of the Guardians, Cork Union.

Resolved,—That the valuators be directed to proceed with their labours with every dispatch consistent with the correct discharge of their duties.

That a calculation be prepared for the Valuation Committee, by Mr. Gould, of the sundry sums to be inserted in the various calculations to enable the gross annual value to be ascertained of Patrick-street, and of two or three farms already gone over by the valuators.

That the valuators' bonds and contracts be submitted to the Valuation Committee for their due execution.

July 29, 1839.

Mr. Gould having given in the various calculations of the probable annual average cost of repairs, insurance, and other expenses, in pursuance of the resolution of last Board day,

Resolved,—That the said calculations be submitted to the Poor Law Commissioners for their approval.

August 12, 1839.

Report of Valuation Committee.

The Valuation Committee reported that they empowered, on their last meeting-day, their clerk to employ such assistants as he may require for the fair copying of the valuation and rate-books as each ward and division may respectively be transmitted to him by the valuators, which was approved of by the Board.

Mr. John M'Donnell was added to the Valuation Committee.

September 9, 1839.

Resolved,—That a draft, No. 2, be drawn and granted to our clerk for the sum of 10*l.* towards the payment of clerks copying the wards and electoral divisions, for payment of incidental expenses, for three maps of the wards to assist the valuators, and for printing notices to landed proprietors, to be debited for preparing the valuation and rate-books, and credited treasurer.

October 23, 1839.

Notice ordered to be given of Board sitting to receive suggestions as to the Valuation.

Resolved,—That notice be given of the intention of the guardians to sit from twelve to four daily for the purpose of receiving suggestions as to the valuation on the part of the public, who are invited to attend; and notice is hereby given by the clerk of the Union that the rate is intended to be declared with as little delay as possible, and that the books are now open for inspection.

That the following notice shall be placed on the Board book:—

Notice by the guardians of the time and place where the valuation for rating purposes may be seen. 1st and 2nd Vic., ch. 56, s. 69.

Notice.

Cork Union.—The guardians of the poor of the Cork Union hereby give notice that the valuation whereon it is proposed that a rate shall be made of the rateable property within the said Union, will be open for the inspection of the rate-payers in the said Union, at the House of Industry, in the city of Cork, where the same may be seen, between the hours of ten and four of the 11th day of November, 1839, and of the 21 succeeding days, Sundays excepted.

WILLIAM CRAWFORD, *Chairman.*
JOSEPH HAYES.
CHARLES MATTHEW.

R. A. Deane, Clerk to the Union.

Order in which revision of the several Electoral Divisions to be proceeded with.

Resolved,—That our clerk be authorised to publish that the guardians will take into consideration, on Monday next, the valuation of the Lee ward, and that the Board will continue to sit daily to discuss the valuation of the several wards and electoral divisions of the Union, in the following order:—

Cork Electoral Division, No. 1.

Wards.

1. Lee Ward.	7. Exchange Ward.
2. St. Patrick's Ward.	8. Custom House Ward.
3. Glanmire Ward.	9. Blackrock Ward.
4. Corn Market Ward.	10. Bishopstown Ward.
5. St. Finn Barrs Ward.	11. St. Mary's Ward.
6. Mansion House Ward.	12. St. Anne's Ward.

Electoral Divisions.

No. 2. Inniskenny.	9. Grenagh.
3. Carrigaline.	10. Whitechurch.
4. Monkstown.	11. Carnavar.
5. Cove.	12. Rathcoony.
6. Ballincollig.	13. Kilquane.
7. Blarney.	14. Glanmire.
8. Inniscarra.	

Resolved,—That all questions are answered through the chairman of the meeting of the day relative to the valuation.

October 28, 1839.

Valuation Books open for inspection.

Resolved,—That the valuation books be open for inspection at the House of Industry daily, Sunday excepted, between the hours of ten and four o'clock, where the rate-payers may be at liberty to take extracts of same; but in doing so will be restricted to the use of pencil, the guardians being of opinion that neither pen or ink should be allowed in the room.

The guardians having been engaged this entire day in hearing objections as to the valuations of the Lee ward in Cork division, and having heard the several objections, decided thereon, after hearing the valuator's opinion, it was resolved,—That this Board do adjourn until twelve o'clock to-morrow to hear any objections (if any), commencing with the St. Patrick's ward.

Revision of Lee Ward commenced.

October 29, 1839.

The guardians were engaged this day in examining objections to the several valuations, and decided thereon.

October 30, 1839.

The guardians were engaged this day in examining objections to the valuation, and deciding thereon.

October 31, 1839.

The guardians were engaged from 10 till 4 this day in hearing objections against the valuation in presence of the valuators, examining into them and deciding thereon.

November 1, 1839.

The guardians were again engaged this day examining the several valuations, hearing objections, and deciding in each case submitted in the presence of the valuators.

November 2, 1839.

Resolution of Board for appointment of a Public Officer to inspect Valuation.

Resolved,—That the guardians of the Cork Union having in part inspected the valuations, find that necessarily much discrepancy prevails in the values assigned to several lands and tenements relatively, and are of opinion that it will be essential, in order to secure a just relation in all the districts, that a public officer to be charged with the inspection of the valuation, should be appointed. That such officer should be permanent, and that the Poor Law Commissioners be requested to sanction such appointment.

Resolved,—That a copy of the foregoing resolution be handed to the Assistant Poor Law Commissioner, that he may be enabled to explain its application to his Board on his projected visit to Dublin.

November 4, 1839.

Inequality of Valuation between the North and South Electoral Divisions.

Resolved,—That an inequality of the valuation exists between the North and South electoral divisions, and that the northern valuators be requested to value one division of the south districts, and the southern valuators one division of the northern divisions, and report the result as speedily as possible to this Board, and that our clerk be instructed to furnish the valuators with books, names, and acres, but not valuations.

November 5, 1839.

The Board was engaged this day, hearing objections and inspecting the several valuation books in the presence of the valuators and deciding on them.

November 6, 1839.

The guardians were engaged this day in examining the different objections in the Carnavar electoral division, and on investigation it was the opinion of the guardians that a fair relative valuation was kept up in this division.

November 7, 1839.

Special Board summoned to reconsider Resolution for re-valuing portions of the North and South Rural Districts.

Resolved,—That a special Board be summoned to meet on Saturday next, in order to reconsider the resolution passed for sending the country valuators to revalue portions of the North and South rural districts, information having been since received by the guardians leading to a contrary conclusion.

November 8, 1839.

The Board was this day engaged in hearing further objections to the valuations, and no person being in attendance at 2 o'clock, the Board adjourned until 12 tomorrow.

November 9, 1839.

Only one Townland in each to be re-valued.

It was proposed from the chair that the resolution of the 4th of November should be suspended, and on the guardians voting, there appeared against the suspension 11, for the resolution 7. But it was unanimously agreed upon, that instead of going over the whole divisions for the present, that Carrigrohan townland in Ballincollig should be valued by the northern valuators, and Farranastig townland, in the White Church Division by the southern valuators, to proceed on Monday, and report to the Board on Wednesday, provided the weather was favourable.

Mr. Jeffreys' objection in reference to timber plantations.

The Board having taken into consideration the objection made by Mr. Jeffreys in reference to the valuation of a timber plantation on his property and urged on the ground that the valuation should not have exceeded what such land would bring from year to year if not planted, that is, at no more than 5*s.* an acre, whereas the valuators appointed by this Board estimated said land at 1*l.* per acre on account of its enhanced value, by reason of the said plantation,

Referred to Poor Law Commissioners.

It was unanimously resolved,—That the objection of Mr. Jeffreys be referred to the Poor Law Commissioners, with the view of obtaining legal advice on the following queries :—

Firstly, on what principle are the valuators to proceed in valuing plantations. Is it the ascertaining what the land if not planted would let to a solvent tenant from year to year; is it what said land in its actual state would bring, if let from year to year; or is it by first estimating how much the plantation has improved the land as a perpetuity, and then reducing said estimate to an annual value.

Secondly. If land improved by being planted, is to be valued in its natural, or according to such improvement; is land deteriorated by plantation to be valued on the same principle, and estimated at a less rate than if not planted; for instance, in the site of demesnes and ornamental ground which may not produce from year to year in its actual state what it would bring as arable or pasture land; finally is there to be a different principle adopted in valuing ornamental

APPENDIX.

Cork.

Extracts from Minute Book.

plantations from that employed in valuing woods grown for the purpose of profit, and if so, what is that difference of principle.

November 13, 1839.

The valuators of the southern district returned the townland of Farranastig in the Whitechurch division. The Board was engaged this day in discussing the valuations and hearing objections.

November 14, 1839.

Appointment of permanent Valuator to be further discussed.

Resolved,—That the question of the appointment of a permanent valuator shall receive further discussion, and that Monday the 2nd day of December be appointed for that purpose.

The Board was engaged this day in hearing a number of objections to the valuation, and the guardians having decided in each case with the sanction of the valuators, and in their presence, the Board adjourned till 12 o'clock to-morrow.

November 15, 1839.

A communication was this day received from the Poor Law Commissioners, sanctioning and directing the publication in the newspapers as to the inspection of the valuation for 21 days (exclusive of Sundays) pursuant to the 69th section of the 1st and 2nd Vic. chap. 56.

The Board was engaged this day in hearing a number of objections to the valuation, and decided thereon.

The valuators of the Northern division returned the townland of Carrigrohanemore in he Ballincollig division.

November 16, 1839.

The Board was engaged this day in examining numerous objections to the valuation in presence of the several valuators, and having decided thereon with their consent.

November 18, 1839.

Board engaged this day in hearing objections to the valuation in the presence of the valuators, and the valuation of Mr. Newenham's demesne having been under consideration for a great portion of the day, it was resolved in consequence of the disagreement of the valuators, that the other valuators should revise same, namely, Messrs. Ahern, Haynes, and O'Connell, and report to the Board on Thursday next.

November 19, 1839.

Minutes of Appeals to be made in Valuation Book.

Resolved,—That the officer of the Union be instructed to make a minute of each appeal against the valuation, and that the chairman shall, on the original book of the valuation, mark how each case has been disposed of.

The guardians were engaged this day in hearing the several objections to the valuations.

November 21, 1839.

The Board was engaged this day in hearing objections to the valuations in the presence of the valuators.

November 22, 1839.

Messrs. O'Connell, Haynes, and Ahern, valuators, returned the valuation of Mr. Newenham's property at Coolmore, in conformity with the resolution of the 18th of November.

The Board was engaged this day hearing objections to the valuations in the presence of the valuators.

November 23, 1839.

The Board was occupied in hearing objections to the valuations in the presence of the several valuators.

The valuators for the Carnavar Electoral Division agreed to reinspect the valuation of the townland of Droumbee.

November 27, 1839.

Queries respecting the rating of Barrack Canteens.

Resolved,—That the following questions be put to the Poor Law Commissioners.

"Are barrack canteens rated in England, and on what principle is the value ascertained?"

"Is the whole rate to be paid by the occupier of such canteens?"

The Board was engaged this day in hearing objections to the valuations in the presence of the several valuators.

November 28, 1839.

Board engaged this day in hearing objections to the valuations,

November 29, 1839.

Board engaged this day in hearing objections to the valuations.

Resolved,—That the valuators be directed to make out their several accounts in order to enable the guardians to consider the same previous to ordering their payment.

November 30, 1839.

The Board was engaged in hearing objections and making alterations in presence of the valuators, and with their concurrence.

December 2, 1839.

The Board was engaged this day in hearing objections to the several valuations.

December 3, 1839.

Resolution for a full revision of Valuation of the entire Union.

The necessity for procuring a rate to supply the immediate wants of the poor in this Union coerced the Board to limit the valuators to a period of time for valuing the Union not quite sufficient for effecting a full, equal, or satisfactory valuation thereof.

Resolved,—That, in order to satisfy the public mind and prevent the numerous appeals which will be otherwise made, this Board do take immediate measures to effect, before a second rate, a full revision of the entire Union.

Resolved,—That an application be made to the Poor Law Commissioners to aid this Board in appointing three competent persons to act jointly in such revision, such appointment to be but for one year.

December 30, 1839.

The valuation of the Cork Union, under the Act of 1st and 2nd Vic., ch. 56, having been completed, and the rate-books having been prepared in conformity thereto,

Valuation completed and certified.

Resolved,—That the same be certified to the commissioners, and entered on the minutes of the proceedings.

January 20, 1840.

Proposed and seconded,—That the valuators be required, with reference to the payment of their remuneration, to furnish the guardians with accounts, in the sections in which they worked, showing what portion of the sum of 2½*d.* per house, and 2*l.* 19*s.* per thousand acres, agreed to be paid, each section is entitled to, and that the same be examined by the clerk.

February 3, 1840.

Resolved,—That the valuators' accounts are passed for payment, as certified by our clerk; but that a declaration to the following effect be made by each valuator, as to their attendance on the revision, previous to their payment, viz.:—" I have attended the Board of Guardians on the revision of my valuation (*blank*) days, as charged in my prefixed account."

February 12, 1841.

Resolution that Valuators performed their duty with integrity, ability, and fidelity.

Resolved,—That we consider that the valuators of the rateable property in this Union under the Poor Law, have performed their duty with integrity, ability, and fidelity, and that the secretary certify this resolution to any of the said valuators who may apply for the same.

February 17, 1840.

Proposed and seconded,—That Mr. William Travers, not being satisfied with the apportionment of remuneration for valuation allotted to him, be informed that the proper course is to embody his wishes in a memorial.

February 26, 1840.

Resolved unanimously,—That an application be made to the Poor Law Commissioners for an advance of the sum of 1,000*l.*, through the Exchequer Bill Loan Commissioners, in pursuance of the 89th section of the 1st and 2nd Vic., chap. 56, for the payment of the valuators in pursuance of their agreement and bonds, and for preparing the valuation and rate book: and that said sum will be repayable in five years by yearly instalments, and secured upon the rates of this Union, pursuant to the said clause.

March 16, 1840.

Resolution for appointment of two revising Valuators.

Resolved,—That two persons be appointed for the purpose of revising the valuation of the entire Union; and that an advertisement be inserted in the papers calling on fit and proper persons to offer themselves as candidates on Monday, the 6th of April next, each candidate stating the terms upon which he will undertake that duty.

March 23, 1840.

Notice by Thomas G. French, to be taken into consideration on next Monday, of the propriety of appointing one additional supervisor to the two already advertised for, making in the entire three persons for revising the entire valuation already made; and the propriety of excluding all the persons heretofore engaged in the valuation, and appointing persons not hitherto employed.

April 20, 1840.

Mr. Voules requested to prepare instructional letter for revising Valuators.

Resolved,—That, with a view to the distinct and specific instruction of the persons who may be appointed to revise the valuation of this Union, Mr. Voules be requested to compose an instructional letter on the subject, comprising directions for every case which can possibly arise in the Union; and that, with a view to the right understanding of the subject, by the guardians as well as by the valuators, he be requested to lay such letter, when prepared, before this Board.

That, in the hope of obtaining as correct a valuation for this Union as possible, it is resolved, that three persons not heretofore employed shall be now chosen for re-valuing the entire property in all the electoral divisions of this Union.—Carried by the casting voice of the chairman.

That this Board, having regard to the previous expression of their opinion that the appointment of three permanent valuators is necessary to counteract the fluctuating value and condition of the large amount of property assessable in this Union, consider that the present is a fitting season at which to make such an appointment; they therefore resolve to invite the attention of three competent persons, to be appointed at a salary of 100*l.* a-year each for the first year, and the same sum for the future years jointly between the three, or 33*l.* 6*s.* 8*d.* to each, to go through the whole of the former valuation, to adjust and equalize the same, and to keep the same relatively fair, just, and equal; to hold the office during the pleasure of the guardians and the commissioners; and that the election do take place on Monday, the 4th day of May next; testimonials to be sent in the Thursday previous.

May 4, 1840.

Resolved,—That the resolutions respecting the revision of the valuation of the Union be taken into consideration on this day fortnight, with the view of fixing the remuneration to be allowed for such revision, and the number of persons to be employed therein.

August 17, 1840.

One revising officer to be appointed.

Resolved,—That one officer to revise the valuation of the Union be appointed; that he shall be a permanent officer for this purpose; and shall be paid a salary to be fixed at the next meeting.

APPENDIX.

Cork.

Extracts from Minute Book.

Duties of Revisor.

August 31, 1840.

In pursuance of the resolution of last board-day, that a proper officer should be appointed to revise the valuation of the Union and for other duties, it was resolved that the following be defined as his duties:

1. To investigate all objections made by rate-payers to valuation of their own property.
2. To investigate all objections made by rate-payers in reference to the valuation of the property of other parties.
3. To revise the valuation of each district as the Board may direct.
4. To assist in making out the rate-books.
5. To fix a value on all new buildings as they become inhabited, and improvements and deteriorations in the property of the Union.
6. To attend at the trial of the appeals.
7. To attend at the board-room for the above purposes whenever the guardians shall direct.
8. To report on all those subjects to the Board from time to time, as occasion may arise.

And 16 candidates for the office of revisor of the Union having appeared, a poll took place, when there appeared for—

Mr. Timothy Lane	19 votes.
Edward Carroll	5
James Whirland	5
Daniel Daly	1
George F. Delany	1

Mr. Timothy Lane appointed Revisor.

Resolved,—That Mr. Timothy Lane be and is hereby duly elected revisor of the valuation of the Cork Union.

September 21, 1840.

A letter from the Poor Law Commissioners, confirming the appointment of Mr. Timothy Lane as revisor, was read.

Committee of revision appointed.

October 19, 1840.

Resolved,—That a committee of five be appointed to arrange and direct the manner in which the revision of the valuation of the Union shall be proceeded with, and that the revisor be directed to report from week to week to the committee the progress made in such revision, and that committee shall report each week to the Board.

The following gentlemen were appointed a committee: John M'Donnell, Robert A. Rogers, Edward England, Littleton Lyster, and William Fagan.

December 14, 1840.

Ordered,—That the clerk be requested to summon the gentlemen composing the Revision Committee to meet at 10 o'clock on every Thursday, such summonses to be issued weekly.

January 4, 1841.

Ordered,—That the revisor be directed, for the present, to attend to and investigate the complaints of parties making objections in the first instance.

January 25, 1841.

Ordered,—That the revising officer be directed to attend this Board on Monday next, and to be then prepared with all books and documents necessary for the information of the Board; and that on that day this Board do take into consideration all matters connected with the revision of the valuation of this Union.

Barrack canteens and new houses to be rated.

February 1, 1841.

Resolved,—That Mr. Lane at once proceed to bring into charge barrack canteens, which were omitted, and also bring into charge all new houses and buildings for the purposes of the next rate, and report next Monday.

Amount at which Gas Company to be rated.

March 22, 1841.

Resolved,—That the amount to be charged as the valuation of the ground occupied by the Gas Company in the city of Cork division, in the rate-books now making out, be 750*l.* for 54,750 square feet of ground occupied by their pipes, as per return handed in by Bartholomew Gibbings, Esq.

Resolved,—That the following notice of the valuation be published in the newspapers preparatory to the striking of a rate:—

"Notice that the Guardians intend to make a Rate.

"Cork Union.

Notice of new valuation being made.

"I hereby give notice, that a new valuation of all the property situated within each of the electoral divisions of the above Union, and rateable to the relief of the poor under the provisions of 1st and 2nd Vic., chap. 56, has been completed, and that the guardians of the said Union intend to make a rate for the relief of the poor according to such valuation. And I further give notice, that the said new valuation is lodged and will lie at the Office of the Clerk of the Union, at the workhouse, from Wednesday, the 31st March instant, to Tuesday, the 20th day of April, inclusive, and will be shown by me there on any day, except Sunday, between ten o'clock in the forenoon and four o'clock in the afternoon.

"Signed this 29th day of March, 1841,

"R. ALLEN DEANE, Clerk to the Guardians."

Evidence.

Messrs. WILLIAM HALANAN, and JOHN AHERN, Valuators, *examined*..

Were appointed with Mr. John Haynes (who has since left Ireland) in June 1839, to value the Blarney, Inniscarra, Grenagh, Whitechurch, Carnavar, Rathcooney, and Kilquane electoral divisions of the Union of Cork.

Messrs. Halanan and Ahern, Valuators.

Mr. Halanan had previously valued the parish of Ballenora in the south liberties of Cork, and some townlands in the county for the purposes of the county and city rates. Mr. Ahern is a farmer and lives within three miles of Cork. Mr. Haynes had been a tithe proctor for a considerable time.

Qualifications of Valuators.

Were furnished with the Commissioners' circulars on valuation and rating, and with the county cess applotment. They valued together. Used the county cess applotment only to ascertain areas. Could not rely on it as to value, from its incorrectness, some ploughlands being valued in it higher than others in which the lands were much better.

Documents furnished to Valuators. Use made of them. County Cess Valuation inaccurate.

Neither inquired nor ascertained amount of rent.

Did not ascertain Rent.

Did not estimate the gross produce and reduce it by the outgoings of the tenant in order to ascertain the value, but formed their opinion at once of the net value. Adopted the same system in the villages as in the rural districts. Estimated local advantages and disadvantages from their own knowledge of the different localities.

Did not estimate gross produce, in order to ascertain net value.

Visited each tenement. The inquiries made by them on visiting each tenement were as to its boundaries and extent, and the names of the occupant and immediate landlord, which they ascertained either from the occupant himself or from his neighbours.

Inquiries made by valuators on visiting each tenement.

The test of value which they adopted was what, in their opinion, each tenement was worth to a solvent tenant, reserving reasonable remuneration for capital, time, and labour. The value was struck according to the prices of farming produce at the time of the valuation. Made no difference when there was a lease or when there was not. Put a higher value on small farms on which there were houses, than on large farms. Farms of 60 acres and upwards are most prevalent in the portion of the Union which they valued. The only instances in which they instituted a comparison between their valuation and the rent was with respect to three or four farms in the townlands of Lisard and Drumbee, the result of which was that the amount of the rent as stated to them by the tenants, was double the amount of such valuation. Valued houses and land separately when occupied together.

Test of value.

Value, how struck.

Leases.

Large and small farms.

Only compared rent of three or four farms with valuation. Result of comparison.

Allowed for repairs what would keep the house in the same state as they found it in. Made no allowance for insurance.

Supposed the tenant bound to manage the farm so as to deliver it up at the end of the year, and estimated the value by what would be given for it by a person bound by covenant to keep it in such condition. Made no allowance for any profit to be derived from the occupation. Made no reference to the value which the owner had put upon the tenement in the registry court.

Did not attend to the value which owner had put on tenements in Registry Court.

The most usual mode of letting lands in this part of the Union is from year to year. Lord Middleton, who is the greatest landed proprietor, has not granted any leases since he came into possession of the estate, though a great portion of it has fallen out of lease. Mr. Jeffries of Blarney is in the habit of granting leases for a term of only five years; but Captain Rogers, Mrs. Puxley, Mr. Atkins, and Mr. Putland, who are owners of several townlands in this part of the Union, grant leases for three lives, or 31 years.

Usual mode of letting lands.

There is much competition for land in this Union. Made no allowance for the effects of such competition in raising the market price of land. Such competition has raised the market price above what a solvent tenant could afford to pay, reserving a reasonable remuneration for his time, labour, and capital. Considers one third of the produce to be such reasonable remuneration.

Competition for land.

Reasonable remuneration; one-third of produce.

The valuation of this portion of the Union gave very general satisfaction to both landlords and tenants. There were no appeals lodged against it.

Valuation satisfactory. No appeals.

The disposition to lower the valuation is most prevalent. The supposed reasons of tenants for wishing to keep the value low is the expectation that the valuation will probably be taken by landlords as the criterion of the true value. The valuation is supposed to be below the rent.

Disposition to lower valuation.

Messrs. JOHN BARRY and DANIEL FOLEY, Valuators, *examined*.

Messrs. Barry and Foley, Valuators.

Were appointed in June, 1839, with Mr. Nicholas White, who has since gone to reside in London, valuators of the rateable property within the wards of Glanmire, Mansion House, St. Finn barr's, Cornmarket, Bishop's-town, and Blackrock, being one half of the electoral division of the city of Cork.

Appointment.

Mr. Barry's qualification for the appointment was his having been a builder by profession, having always lived in the city, and having a property in houses in it; Mr. Foley's qualification was his having been an extensive manufacturer, and having built extensively in the city, of which he is a native. Mr. White was extensively engaged in agricultural business, and had acted as agent and overseer for several properties in the neighbourhood of the city.

Qualifications.

Were furnished with the Commissioner's circular on valuation and rating, and with the county cess applotment for the city. Always valued together.

Documents furnished.

The only use made of the county cess applotment was to ascertain the extent of the different holdings. Did not rely on it as to value, in consequence of its being much lower, and struck on a different principle from the Poor Law valuation, a deduction of from 20 to 25 per cent. having been made in the county cess valuation of the city wards below the real value.

County cess applotment only used to ascertain extent of holdings. Not relied on as to value.

Always required to know the amount of the rent, but were unable in general to ascertain it correctly, the tenants in some instances refusing to state it at all, and in others understating

Valuators unable to ascertain rent.

APPENDIX.

Cork.

the amount, but in no instance did they make any memorandum in their field books of the amount.

Local advantages and disadvantages how estimated. Each tenement visited. Inquiries made.

Estimated local advantages and disadvantages from their own general knowledge of the city and liberties, and the value of houses and tenements in the different streets and districts. Visited each tenement. The inquiries made by them on visiting each tenement were as to the extent of the premises, the names of the real occupant, and of the landlord, the rent, and whether any and what fine had been paid or improvements made by the tenant.

Name of real occupant how ascertained. Test of value. Leases.

Ascertained the name of real occupant, either from himself or by inquiring from his neighbours. The test of value which they adopted was not the rack-rent, but the fair rent which a solvent tenant could afford to pay, after deducting repairs, rates, and taxes. Made no difference when there was a lease.

Comparison between valuation and rent.

Instituted a comparison between the value set by them upon each tenement, and the rent actually paid whenever they could ascertain it correctly, the result of which was, that their valuation was about 15 per cent. higher than the old county cess valuation, but that in general it was lower than the rent.

Value of houses.

Estimated the value of each house by its state of repair and its locality. Made an allowance for such repairs as would keep the house in the state they found it. Did not calculate the amount of allowance for insurance. That was done by the guardians.

Allowance for insurance calculated by Guardians. Made no allowance for any profit to be derived from occupation. No reference made to value set on tenements in Registry Court. Valuation-books opened for inspection of rate-payers.

In estimating what a tenement would let for, did not make any allowance for any profit to be derived by the tenant from the occupation.

Made no inquiry whether the owner had registered out of the tenement, and in estimating the value made no reference whatever to the value which the owner had set upon it in the Registry Court.

Commenced the valuation on 3d June, and completed it on 20th October, 1839, when the valuation-books were left open for the inspection of the rate-payers for upwards of a month, during which the valuators attended the Board of Guardians which sat daily to hear objections against the valuation. After hearing the objections, and examining the objectors and the valuators, the Board of Guardians either dismissed the objection or directed the valuators to revisit the tenement and to reconsider their valuation, which the valuators accordingly did, and if they still retained their original opinion, the valuation was confirmed; the Board of Guardians in no instance taking upon themselves to alter the valuation without the valuators' consent,

Proceedings adopted by guardians for revising valuation.

Little difference between first and second valuation.

There was very seldom any difference in value made between the first and last valuation, except in cases where the valuators had been misled in the first instance, by untrue representations as to the extent of the premises.

Valuation satisfactory to rate-payers and landlords.

The rate-payers and landlords are in general content with the valuation.

The only appeal lodged against the valuation in the district which they valued was by the Gas Company for excessive valuation.

Prevalent grounds of objection; excess of value.

The prevalent ground of objection both by tenants and landlords was excessive valuation.

There were objections by a few persons on the ground of other properties being valued too low comparatively with theirs, but all these objections were settled satisfactorily by the guardians and valuators.

Disposition to lower valuation.

The disposition to lower the valuation is most prevalent. Had no opporttunity of ascertaining the reasons of landlords for lowering the valuation. The supposed reason of tenants for wishing to lower the valuation is that it exceeded the county cess valuation.

Mr. Lane, revising valuator.

MR. TIMOTHY LANE, Revising Valuator, *examined.*

His qualifications.

Was appointed by the Board of Guardians on 31st August, 1840, at a salary of 120*l.* per annum, to revise the valuation which had been made of all the rateable property within the Union. Is also collector of grand jury cess within the liberties of the county of the city of Cork, and has been so since July, 1836, in which capacity he has had an opportunity of becoming acquainted with the value of property in Cork and its neighbourhood. Was furnished with no documents to assist him in the revision, except the rate-books, which had been prepared by the valuators. Was instructed by the Board to attend to any objections made to the valuation, and to visit the tenements of all parties complaining, for the purpose of revising the valuation already made. The valuation of the rural districts has given very general satisfaction, and he has only been called on in very few instances to revise it, but has been very frequently called on by parties in the city complaining of an excessive valuation.

Was furnished with rate-books. Instructions of Board to revising valuators. Valuation of rural districts has given satisfaction. But in the city the contrary.

In most of the places visited has left the value as it was, conceiving that there was no ground of complaint. In some instances, however, he has lowered the valuation, and in a very few instances increased it. It is also his duty to value all newly erected buildings, and to insert them in the rate-book. The test of value which he adopts is what a solvent tenant could fairly afford to pay for the premises. There have been three rates made in this Union since it was declared. The two first rates were made on the original valuation, but the last has been made pursuant to his revised valuation.

Valuation of newly erected buildings. Test of value. Three rates made since Union declared. Two on original, and one on revised valuation.

From his knowledge of the mode of letting lands in this part of the country, considers that there is a growing disinclination on the part of landlords to grant new leases on the expiration of the old ones, and believes that there is an anxiety on their part to let their lands from year to year on the English system. Has instituted no comparison between the rent and the valuation, as he considers it would be impossible to ascertain correctly the rents of the rate-payers within this Union.

Usual mode of letting lands.

Impossible to ascertain rents of 10*l.* electors in this Union.

VALUATION of £10 COUNTY ELECTORS (registered 1832 to 1840) so far as ascertained.

COUNTY CORK. Marked thus * registered in 1832, and not since re-registered. CORK UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
Buckley, Denis	April 1, 1840	Lands and houses	Temple Hill	90 0 0	85 10 0	
Barrett, William	,,	Land and house	Coolashanavally	28 2 0	25 13 0	
Bradley, Michael	,,	Ditto	Ditto	40 2 0	38 9 6	
Barrett, John	,,	Ditto	Old Abbey	65 2 0	47 19 0	
Barry, William	,,	Houses	Ballincollig	. .	14 10 0	
Buckley, Daniel	,,	Land and house	Berrings	22 0 0	14 6 0	
*Buckley, John	Nov. 19, 1832	Ditto	Lisavirra	15 0 0	3 0 0	
*Buckley, Timothy	Nov. 22, 1832	Ditto	Lyradaune	73 0 0	47 9 0	
Cahill, Rev. John	Sep. 20, 1836	House, offices, and land.	Coolshanavally	31 0 0	52 12 0	
Connell, Christopher	Nov. 1, 1836	Land and house	Lisavirra	16 0 0	3 4 0	
Callaghan. John Patrick	Sep. 29, 1840	Land and houses	Ballyshonan	178 0 0	149 12 0	
*Connell, Timothy	October 17, 1832	Ditto	Bridgetstown	25 1 30	20 19 8	
*Crowley, Jeremiah	October 17, 1832	Land	Callace	8 0 0	7 4 0	
*Collins, Cornelius	October 23, 1832	Land and house	Gurtuatray	17 0 0	10 12 6	
*Downey, Lawrence	Nov. 19, 1832	Ditto	Ballincollig	5 0 0	12 5 0	
*Dinneen, Thomas	Nov. 24, 1832	Land, house, and mill.	Scrusleigh	6 0 0	9 10 0	
Flynn, Humphrey	Nov. 1. 1836	Land and houses	Monalonhy	65 0 0	55 5 0	
Gallwey, James	Nov. 27, 1840	Ditto	Lisnashandrune	102 0 0	94 7 0	
Horgan, Denis	April 1, 1837	Land and house	Corryhualarght	31 0 0	25 11 6	
*Herlihy, Timothy	Oct. 18, 1832	Ditto	Lisladeen	28 0 22	21 2 0	
*Horgan, Daniel	,,	Ditto	Gorrovogh	6 0 0	6 0 0	
*Haly, Daniel	Oct. 19, 1832	Ditto	Knocknamariff	84 0 0	69 6 0	
Keeffe, William	April 2, 1840	Ditto	Currababa	26 2 0	25 16 9	
*Keeffe, Timothy	Nov. 12, 1832	Ditto	Bally halogue	21 2 15	13 3 8	
*Keeffe, Cornelius	,,	Ditto	Ditto	62 2 0	39 1 3	
*Keeffe, Owen	Nov. 13, 1832	Ditto	Ditto	47 2 0	34 13 9	
*Keleher, John	Nov. 20, 1832	Land and quarry	Ballincollig	18 0 0	29 0 0	
Looney, John	April 2, 1840	Lands and houses	Gurtuatray	15 3 0	13 2 4	
M'Carthy, Charles	Sep. 21, 1837	Land and house	Rea Gruloch	75 0 20	54 9 2	
*M'Carthy, Daniel	Oct. 20, 1832	Ditto	Carhue	16 0 0	13 4 0	
*Mahony, Patrick	Nov. 20, 1832	Ditto	Ahareenagh	42 2 0	27 12 0	
*Riordan, John	Oct. 30, 1832	Land and houses	Bridgetstown	34 2 29	31 4 3	
*Swiney, James	Oct. 20, 1832	Ditto	Ditto	21 2 20	17 6 0	
*Swiney, Denis	,,	Ditto	Ditto	33 3 7	27 0 8	
*Sullivan, Timothy	,,	Ditto	Coolyderve	140 3 6	116 2 11	
*Sullivan, Jeremiah	Nov. 20, 1832	Land and house	Ballyshonan	32 0 0	28 0 0	
*Sullivan, Timothy	Nov. 21, 1832	Ditto	Ditto	46 2 0	37 19 6	
Walsh, James	Nov. 1, 1836	Ditto	Grenagh, North	88 0 27	72 4 8	
Ahern, Michael	Nov. 28, 1839	Houses	Ann Mount	. .	14 0 0	
*Ahern, William	Oct. 16, 1832	Land and house	Ballynagoul	19 1 5	12 1 0	
Byrne, James	Nov. 28, 1839	House	Ann Mount	. .	7 0 0	
Beale, John Fleming	Sep. 26, 1840	Land and house	Bally Brassil	52 2 0	85 12 6	
*Barry, James	Oct. 16, 1832	Ditto	Killacloyne	62 2 0	39 10 0	
*Barry, Patrick	,,	House, offices, mill, and land.	Transtown	10 0 0	48 0 0	
Cashman, William	Nov. 13, 1835	Land and house	Killadonaghue	48 2 0	74 18 0	
Cashman, John	,,	Ditto	Ballyvinney, North	150 0 0	120 0 0	
Coakley, Patrick	Sep. 26, 1839	Ditto	Ballywilliam	16 0 0	24 0 0	Rated jointly with James Healey in Cork Union.
Cotter, John	Sep. 30, 1839	Ditto	Ann Mount	31 0 0	37 17 6	
Curtin, Daniel	April 2, 1840	House and demense	Carriguafoy	9 0 0	62 10 0	
Coghlan. Rev. T. Lloydd	Sep. 29, 1840	House and garden	Spy Hill	. .	60 0 0	
*Coakley, Patrick	Oct. 16, 1832	Land and house	Ballyvaloon	27 0 0	42 0 0	
*Cremin, Jeremiah	Nov. 15, 1832	Ditto	Killadonogue	72 2 0	126 0 0	
Drew, William Moore	Sep. 20, 1836	House	Harbour Row (Cove)	. .	35 0 0	
Dorney, Roger	Nov. 28, 1837	Ditto	Lynch's Quay (do.)	. .	20 0 0	
Daly, Daniel	April 2, 1838	Land and house	Kilquane	246 2 0	143 1 3	
Daly, Patrick	Sep. 26, 1839	Ditto	Ballygohig	148 3 0	130 3 1	
Daly, Charles	Nov. 27, 1839	House	Ann Mount	. .	9 0 0	
Daly, Cornelius	Sep. 26, 1839	House and land	Coolgrunisk	146 0 0	131 8 0	
Ellis, Henry	June 26, 1837	Ditto	Dunkettle	2 2 0	42 10 0	
Flynn, William	Nov. 1, 1836	House	Bishop-street (Cove)	. .	5 0 0	
Fowlne, Michael	Nov. 28, 1837	Ditto	Midleton-street	. .	10 0 0	
Forrester, John	Nov. 27, 1839	Land and house	Killunah	71 2 24	57 6 5	
Geary, John	,,	Ditto	Ditto	30 0 25	22 12 4	
*Gleeson, Patrick	Oct. 18, 1832	House	Whitepoint (Cove)	. .	7 0 0	
*Geary, Simon	Nov. 19, 1832	Land and house	Ringacoultig	25 0 0	18 0 0	
Hogan, Daniel	Sep. 26, 1839	Ditto	Knockraha	137 0 0	143 17 0	
Hart, James	Nov. 27, 1839	Ditto	Rowgurrane	42 0 0	50 6 0	
Healy, Daniel	Nov. 28, 1839	Ditto	Ballybrack	88 0 0	48 8 0	
Hogan, John	Sep 21, 1840	Land and houses	Knockraha	89 0 0	89 0 0	
*Healy, Daniel	Nov. 17, 1832	Land and house	Carrignafoy	94 0 0	150 0 0	Rated in book jointly as Messrs. Healy.
*Healy, Timothy	,,					
*Healy, James	Nov. 20, 1832					
Kirby, James	Nov. 3, 1835	Ditto	Killacloyne	31 0 0	34 11 0	
Keeffe, Constantine	Nov. 28, 1839	Ditto	Ballybrack	207 0 0	134 11 0	
Keleher, John	Nov. 30, 1839	Ditto	Ringacoultig	21 0 0	20 10 0	
Kirby, John	Nov. 14, 1832	House and garden	Ballynoe	. .	2 10 0	
*Kiely, Bartholomew	Nov. 19, 1832	Land and house	Coolgreene	29 0 0	24 9 0	
Lewis, Abraham	Nov. 27, 1839	Ditto	Factory Hill	45 0 0	146 5 0	
Little, John	Sep. 29, 1840	House	Bellvelly	. .	5 0 0	
*Lyons, John	Oct. 19, 1832	Land and distillery	Glentown	18 2 0	377 15 0	
Murphy, William	Nov. 1, 1833	Land	Killacloyne	40 0 0	46 0 0	
M'Carthy, John	Nov. 27, 1839	House	Ann Mount	. .	8 0 0	
O'Brien, William	April 1, 1836*	Houses, offices, mill, and land.	Transtown	57 0 0	105 12 9	
Ring, Simon	Sep. 26, 1839	House	Harbour Row (Cove)	. .	40 0 0	
*Terry, Patrick	Oct. 15, 1832	Ditto	Belvelly	. .	6 0 0	
Linehan, Daniel	April 2, 1838	Land and houses	Droumgariff	95 0 0	68 17 0	
Linehan Denis	Sep. 11, 1838	Ditto	Ditto	47 0 0	29 7 6	

Valuation of £10 County Electors, (registered 1832 to 1840.)—*concluded.*

COUNTY CORK. Marked thus * registered in 1832, and not since re-registered. CORK UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Name or Situation of Property as stated in Rate Book.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
KERRICURRIHY.	Ahern, Bartholomew	April 2, 1840	Land and house	Adamstown	24 0 0	19 10 0	
	Ahern, Maurice	,,	Ditto	Ditto	24 0 0	19 10 0	
	Busteed, Shaw	Sep. 21, 1835	Land	Shannon Park	19 2 38	29 0 0	
	Bickerton, George	Sep. 21, 1836	House, coach-house, and stable.	Passage	. .	25 0 0	
	Brian, Patrick	April 2, 1840	Land and house	Adamstown	24 0 0	19 5 0	
	*Cogan, William	Oct. 24, 1832	House and land	Shannon Park	28 0 13½	45 10 0	
	*Cotter, William, sen.	Oct. 19, 1832	House	Passage	. .	5 10 0	
	*Cotter, William, jun.	,,	Ditto	Ditto	. .	8 0 0	
	Daly, Timothy	Sep. 26, 1839	House and land	Ballygarvan	105 0 0	141 15 0	
	Deane, David	,,	Land and offices	Ballyorban	70 0 0	77 0 0	
	*Donegan, Michael	Nov. 24, 1832	House and land	Shannon Park	33 1 33	53 0 0	
	*Dowd, Denis	,,	Ditto	Hill Town	3 2 0	4 0 0	
	Foott, Richard	June 3, 1835	Ditto	Barnahealy	7 0 0	23 15 0	
	Hegarty, Daniel	Sep. 29, 1840	House	Passage	. .	20 0 0	
	*Hayes, Thomas	Nov. 20. 1832	Ditto	Ditto	. .	2 10 0	
	Irwin, John Caulfield	April 3, 1835	Land, house, and offices.	Passage, West	13 0 0	61 0 0	
	*Jeffords, William	Oct. 18. 1832	House and land	Carrigaline	22 2 0	45 0 0	
	*Jeffords, John	Nov. 20, 1832	Ditto	Ditto	24 0 0	48 0 0	
	*Kenefick, John	,,	Ditto	Ditto	46 0 0	69 0 0	
	Leary, Denis	April 2, 1840	Land and house	Adamstown	80 0 0	21 10 0	
	Leary, Simon	,,	Ditto	Ditto	23 0 0	7 5 0	
	*Linehan, Cornelius	Oct. 19, 1832	House and land	Carrigaline	2 1 0	4 0 0	
	M'Carthy, John, sen.	Sep. 16, 1834	House, concerns. and lands.	Rafeen	52 0 0	69 0 0	
	M'Namara, John	Jan. 1, 1835	House and land	Ballygarvan	50 0 0	50 0 0	
	Morrogh, Henry	Nov. 1, 1836	Two houses	Passage	. .	20 0 0	
	*Murphy, John	Nov. 20, 1832	House and land	Raheens	2 1 17	5 0 0	
	*Sullivan, Thomas	,,	Land, houses, mill, and kiln.	Kilnahone	48 2 0	178 0 0	
	Wallis, Michael	Sep. 26, 1839	House, stores, and yard.	Passage	. .	38 0 0	
EAST MUSKERRY.	*Barter, Joseph	Nov. 20, 1832	Land and house	Ballinphelie	127 0 0	124 6 0	
	Cronin, John	Sep. 22, 1837	Houses and land	Ryefield	80 0 0	68 0 0	
	Denlea, James	Nov. 29, 1839	Land and house	Ballyvorisheen	224 0 0	123 4 0	
	Fitzgerald, Richard	Sep. 29, 1840	Land	Corran	45 0 0	27 0 0	
	Horgan, Denis	Nov. 27, 1839	Land and house	Ballinaraha	45 3 0	45 15 0	
	Hayes, Michael	April 2, 1840	Ditto	Ardnamodoun	200 0 0	210 0 0	
	Halahan, John	Sep. 29. 1840	House and offices	Goggins Hill	. .	12 0 0	
	Keily, Bartholomew	April 2, 1840	Land and house	Ballinahara	66 2 26	66 13 2	
	*Keily, Jeremiah	Nov. 19, 1832	Land and houses	Ditto	133 1 14	110 0 0	
	*Keily, Timothy	,,	Ditto	Dawstown	176 0 0	194 16 0	
	*Murphy, Richard	Oct. 19, 1832	House and land	Kilowen	107 0 0	109 13 0	
	*Nugent, Michael	Nov. 22, 1832	Ditto	Ryefield	41 2 0	29 1 0	
	*Nugent, Edmond	,,	Ditto	Ditto	41 2 0	29 1 0	
	*Tuomey, John	,,	Ditto	Ditto	57 2 0	46 0 0	

CITY ELECTORS.—*It has not been thought necessary to publish in detail the Returns of the Valuation, Acreage, &c. £10 Electors of the City of Cork, of which Classifications and Summaries appear in the Local Report. The originals have b deposited in the Irish office. The schedule, as prepared for the Commissioner, contained about 4000 names, and nearly hal these were traced in the rate-books.*

LIMERICK UNION.

Extracts from Minute Book of Board of Guardians.

Extracts from Minute Book.

2nd February, 1839.

A Committee of nine appointed to report to the general meeting, on the 20th instant, as to the best standard of poor-rate assessment.

A new valuation of the Union resolved upon.

20th February, 1839.

Resolved, That there appears to the Guardians to be no valuation of hereditaments now existing in the Union (with the exception of that in St. Michael's Parish) which can be made available for the purpose of estimating the net annual value of such hereditaments as are liable to be rated under the Poor Law Act; but that the tithe survey may be made useful in furnishing a basis for the valuation of the lands comprised in the Union.

That in the parish of St. Michael there exists a valuation which the Guardians conceive may without much difficulty be so corrected as to be made sufficient for the purposes of said Act.

10th April, 1839.

Clerk directed to advertise for proposals from competent persons for the valuation.

Advertisements for a valuator.

1st May, 1839.

Tenders read and considered.

Mr. Creaghe appointed valuator.

Resolved, That Mr. Piers Creaghe's proposal for the valuation of the Union be agreed to, subject to the approbation of the Poor Law Commissioners; and that the following Guardians be appointed a present Committee to superintend such valuation, subject to occasional changes at the approval of the Board, for the valuation of the different localities.

Valuation Committee.

For the City.—Messrs. Fisher, Shannon, Quinlan, Quin, and Wallace.

For the Country.—Messrs. Furnell, O'Grady, Barry, Potter, and Delmege.

15th May, 1839.

Letter read from the Secretary to the Poor Law Commissioners, approving of the appointment of Mr. Creaghe, but suggesting that he should be required to revise the tithe survey as he proceeded with the valuation.

17th June, 1839.

The valuator produced a written report of his proceedings in the District of Patrick's Well.

A letter from the Poor Law Commissioners being read, in which they desired that the property within the proposed wards in the Municipal Bill should be valued as quickly as possible.

Resolved, That Mr. Creaghe be directed to proceed accordingly with the valuation in the city of Limerick.

31st July, 1839.

Valuation of the electoral division of Patrick's Well

Resolved, That on Wednesday, the 14th August, Mr. Creaghe do make a special report of his valuation in the Patrick's Well Electoral Division, and that the clerk do notify the same to the several members of the Valuation Committee.

14th August, 1839.

examined by the Committee and Board of Guardians,

The examination of the valuation books in reference to the district of Patrick's Well was gone into, and various calculations made as to the proportion borne by Mr. Creaghe's standard of valuation to the ascertained amounts of rent, or to the sums actually paid for certain large properties in said district. For this purpose, four in number of those holdings were adopted by the Committee, viz., Tervoe, Cooper Hill, Elm Park, and Fort Etna; when, after a long investigation and a very general discussion of the subject, it appeared to be the opinion of the Committee and of the Board generally, that whether as regarded the net annual value in the first instance, or the incidental charges afterwards (particularly the charge of insurance), the valuator should amend his standard, in the former by adding 5*s.* per acre to his former estimate, and in the latter by assuming those charges rather in reference to such net annual value than to the full estimated value, which, as relates to the above-mentioned charge of insurance especially, he appears to have done.

and declared too low.

The result of the above discussion led to the consideration of the best standard of valuation to be adopted in future; when it was proposed by Mr. Scanlan, and seconded by Mr. Unthank,—

Resolutions declaratory of the principle on which the valuation should be made.

That, as it is essential to make an uniform rate, our valuator is to value the land to what a solvent tenant would pay for it from year to year, taking into consideration the situation and convenience of the property.

The foregoing resolution appearing to be expressed in terms too general for the guidance of the valuator, it was

Resolved unanimously, that it is expedient that the valuator should approximate as closely as possible to the net annual value; but at the same time to be rather under than over the same in his valuation of the tenements within the Union.

28th August, 1839.—Present 13 Guardians.

The principle adopted by the valuator approved of by the Committee.

Mr. Creaghe handed in his books to the Valuation Committee, who, on examining same, approved generally of the principle on which his valuation was then proceeding.

13th November, 1839.—Present 8 Guardians.

Valuator's report of progress.

The valuator attended to report on the progress he had made in the valuation of the Union.

Electoral Divisions then valued—Patrick's Well, Crecora, Fedamore, Ballybricken, Kilmurry, Caherconlish, Murroe, and Cappamore.

The valuator reported that he was then in the division of Abington, and that the rural districts of Castleconnell and Doon only remained to be valued at the Limerick side of the Union. The total number of statute acres valued he reported to be 68,684, and the number exceeding the return furnished to him he stated at 19,232 acres.

18th December, 1839.

Further report of progress.

The valuator having been called upon to give in a report of his valuation (as regarded the number of electoral divisions valued) handed the following statement to the clerk:—

APPENDIX.

Limerick.

Extracts from Minute Book.

Electoral divisions valued—eleven.

Total number of acres in same 91,292

Excess in the number of acres beyond that furnished to him . 28,135

22d January, 1840.

The valuator reported to the Board, that he had completed the valuation of the North Liberties, and of the electoral division of Kilfenaghta, and had nearly completed the South Liberties of Limerick.

5th February, 1840.

A letter from the valuator read, requesting to be allowed further time to complete the valuation of the Union. It was ordered that the Board of Guardians recommend to the Commissioners that the period for completing the valuation be extended to the 1st of June.

8th April, 1840.

Resolved, That it is the opinion of this Board that such portion of the valuation as is completed may be laid before the Board for inspection the next Board-day.

22d April, 1840.

A letter from Mr. Creaghe, stating that he had not yet completed the books ordered to be laid before the Board, having been read, it was

Valuator required to lay the valuation, so far as completed, before the Board.

Resolved,—That it is the desire of the Board that Mr. Creaghe should complete some one or more divisions of the Union, and lay the valuation before them at the next Board-day. The Board request that Mr. Creaghe will not neglect to comply with this direction of the Board.

6th May, 1840.

The valuator attending with the required books, they were found to be not sufficiently prepared; and it was finally arranged that such portion of them as would be perfected should be laid before the Board on the 3d June.

3rd June, 1840. Present, 18 Guardians.

The valuation books were produced by Mr. Creaghe for the inspection of the Board; and, it appearing that those of several of the electoral divisions were finally completed, viz., Crecora, Fedamore, Caherconlish, Kilmurry, Murroe, Cappamore, St. Mary's parish, Limerick, and part of St. Michael's, it was

Resolved unanimously,—That such of the valuation books as were finished should be sent to the Vice-Chairman for the inspection of the Guardians, and that, according as each division or ward was completed, notice should be given by the clerk to the Guardians of such division or ward; and that the period for completing the valuation should be further extended to the 1st of July.

Time for completing the valuation extended to the 1st July, 1840.

18th June, 1840.

The books of the following districts or wards, as completed by the valuator, were laid on the table, and afterwards forwarded to the office of the Vice-Chairman, for the inspection of the Guardians, viz., Ballybricken, Abington, Patrick's Well, Thomond Gate, and St. John's, making a total of 12 books then completed.

24th June, 1840.

The completed valuation books of St. Michael's, No. 1, William-street Ward, and Patrick-street Ward, Richmond-place Ward, and Glentworth-street Ward, were laid on the table.

1st July, 1840.

Time for completing the valuation extended to the 1st August, 1840.

A further period, viz., to the 1st August, granted to Mr. Creaghe for completing the valuation; and in reference to a former vote of the Board, that the completed valuation books should be deposited at the office of the Vice-Chairman, it was

Valuation books ordered to be left at the valuator's residence for inspection by the Guardians.

Resolved,—That the valuation books then completed should be left at Mr. Creaghe's residence for the Guardians' inspection, as a competent person would attend to explain them.

5th August, 1840.

Time for completing the valuation extended to the 12th August, 1840. The valuation of the entire Union ordered to be lodged at the valuator's house for inspection by the rate-payers, pursuant to the statute.

Further extension to the 12th August of the valuator's time for completing the valuation.

12th August, 1840. Present, 19 Guardians.

Resolved, That the valuation of all property in the Union rateable to the relief of the poor be this day lodged at the house of Mr. Piers Creaghe, Hartstonge Street, and remain open for inspection by the rate-payers for the time allowed by law, &c., and that the Notice thereof required by the Statute be forthwith given to all persons interested.

5th September, 1840. Present, 22 Guardians.

Sixteen objections taken to the valuation; nine of them allowed.

The minutes of the Board having been read, 16 objections to the valuation were laid before the Board, 9 of which were confirmed by the Guardians, after which the valuation books of the Union, which were opened for inspection during 21 days, pursuant to the resolution of the 12th August, were ordered to be brought down to the Board, the period for closing the inspection having arrived, and duly signed by the majority of the Guardians present, and countersigned by the clerk.

Inspection closed; and first rate struck at 5*d.* in the pound.

The first rate was then declared at 5*d.* in the pound; and it was proposed by Mr. Roche, M.P., seconded by Mr. Alton, and

Vote of thanks to Mr. Creaghe.

Unanimously resolved, That we consider our valuator, Mr. Piers Creaghe, entitled to our best acknowledgments for the ability and accuracy with which he has executed the arduous task committed to him, of preparing a valuation of the several rateable properties or hereditaments within the Limerick Union, an ability and accuracy so forcibly and satisfactorily demonstrated by the exceedingly few and trivial objections made to his valuation by the numerous persons interested, the small amount of 17*l.* 2*s.* 2*d.* of the large total of 240,106*l.* 17*s.* 10*d.* being alone (of those few and trivial objections) confirmed by the Guardians this day.

Ordered, That copies of the resolutions passed that day should be forwarded to the Poor Law Commissioners, and to his Excellency the Lord Lieutenant.

Evidence.

Mr. PIERS CREAGHE, Valuator of the Union, *examined.*

Mr. Creaghe, Valuator.

His qualifications.

Has been for many years an architect and civil engineer. Has resided in Limerick for six years and upwards, and previously for about nine years in the county Clare. Is not by profession a valuator of land, but frequently valued land for private persons and purposes before he was appointed valuator of the Union. Was highly recommended to the Board of Guardians by several gentlemen of property and influence in the neighbourhood,—most of them of the county Clare,—who signed a written testimonial in his favour. Was appointed on the 1st of May, 1839, and in the course of the same month commenced his valuation, beginning with the electoral division of Patrick's Well. The only documents furnished to him, for the purpose of assisting him in the valuation, were some tithe surveys and valuations. He made no use of these, finding, after a short examination, that they were likely only to mislead him. There was no uniformity in the valuation made by them of different parishes. Even as to the relative value of the different lands in a single parish, he does not think that any one of them furnished to him was correct. He had particular local means of information in the Patrick's Well District, being intimately acquainted with many of the resident proprietors, and well acquainted already with the nature of the lands there, some of which are among the best, and some among the worst (except the mountain districts), in the whole Union. He visited every tenement himself, and ascertained the name of the occupier, in general either from the returns given him by the landlords or their agents, or (which was oftener the case) from the bailiff or rent-warner who is usually to be met with on every estate, and in a few instances, from the occupiers and the neighbours. He did not at first make any inquiries as to the rents paid by the occupiers; but, after he had been proceeding with his valuation for four or five months, he was directed by the Assistant-Commissioner, Mr. Hawley, to ascertain the rent wherever he found it possible to do so; and accordingly, from that time forward, did ascertain it as far as he could. For information as to the rents of the occupiers, he in general applied to the landlords or their agents, sometimes to the tenants. There was at first some unwillingness on the part both of landlords and tenants to give information as to the rents. In the end, however, he procured some information as to the rent paid for every holding in the Union. The rents taken down in his field-books were not always those which he finally ascertained or had reason to believe that the tenants paid. He found that in many instances he had been at first misinformed about the rent. The landlord and tenant's proportions of the rate as calculated in the rate books, are founded on the latest and best information he could get down to the time he made that calculation; in many instances the rents on which he made that calculation were not the same as he had taken down in his field-books: believes he may have been in many cases misinformed to the end. In some instances, where there are leases, the full rent reserved is not in fact paid, but the landlord goes on from year to year accepting a part instead of the whole; sometimes as much each year as he can get the tenant to pay him; sometimes a fixed abated rent instead of the full rent, reserving to himself the right of demanding the full rent in subsequent years. Thinks that in the case of such an abated rent, where the abatement was of a fixed amount, the landlord or his agent would, generally speaking, mention that as the rent, whereas the tenant would be likely, in most cases of the kind, to mention the full rent. He found this to be the case where he had opportunities of comparing the statements of both. He was never guided in his valuation by the amount of the rent paid by the occupier. Thinks the rent is no test of the value of lands. Thinks that rents are calculated to mislead a valuator, and therefore, to guard against being misled by the rent, he in general, indeed in almost all cases, valued the tenement first, and then, and not till then, inquired about the rent. He did not in any case estimate the produce of the land: does not see how by doing so he could arrive at a satisfactory result as to the value of the land.

His reasons for beginning with Patrick's Well.

He visited every tenement.

His course of inquiry.

As to the names of the occupiers.

As to the rent.

Directed by Assistant Commissioner to ascertain the rent.

His observations on the information procured by him as to the rents.

Does not think the actual rent any test of the value of land.

He generally valued the land before he inquired about the rent.

He did not estimate the produce of the land.

In valuing land, he ascertained in each case, as accurately as he could, the quantity of land in the occupation of the tenant; and after he had satisfied himself as to the nature and quality of the land in its actual state, he supposed a person willing to take it as tenant from year to year, and undertaking to keep it in the state it was then in, and to pay all taxes upon it except tithe, and considered at what rent it ought to be let to such a person,—that is, what was the fair rent for him to pay. The fair rent in such a case was what he set down as the net annual value. By a "fair" rent he means a rent which leaves the tenant enough of the produce of the land for the comfortable subsistence of himself and his family. Thinks that ten acres of land, of the average quality of land in the county of Limerick, if let at a rent of the amount of the net annual value he would set upon it, ought to enable the tenant to have enough of potatoes and milk through the year, with a pig to kill for bacon. The butter would be required to pay the rent. Does not think a rent would be fair which would not enable a tenant paying it for that much land to derive from his occupation at least such a subsistence as he has described. It it more than many occupiers of thirty acres within this Union are able to get out of the land,—so high are the rents they pay for it. Thinks it would be monstrous to make the rack-rent a test of the value of land, or in any manner to measure the value by the rent actually paid. It frequently happens that where the land in two adjoining farms is of the same intrinsic value, a high rent per acre is paid for one of them, and a low, or a comparatively low, rent for the other. Does not think the utmost that can be got from a solvent tenant is or ought to be made the net annual value. The competition for land is so great, at least in this Union, that the rent that can be got is far

Test of value.

Fair rent

Thinks the utmost that can be got from a solvent tenant no criterion of the value of land.

APPENDIX.

Limerick.

Evidence.

higher than what he considers a fair rent. Understands by "a solvent tenant" a tenant able to pay his rent, and to keep paying it. Does not mean a person having capital. What a tenant can pay, reserving reasonable compensation for capital, time, and labour, is in his opinion the fair rent. He applied the same principle and the same standard without distinction to small farms and to large ones; and when the quality and condition of the land was alike in both, fixed upon the same rent per acre as the fair rent for each, and therefore as its net annual value. Did so because he considered the tenant entitled to remuneration for his capital, as well as for his time and labour; and a large farm requires a proportionably larger capital for its proper management. Means, in saying this, the capital necessary to keep it in its actual state, not what might advantageously be laid out in improving it. The actual state of the land was what in his opinion he had to consider. It was in that state that the supposed tenant was to keep it; and where, from the size of the farm, that could not be done without capital, he thought the tenant entitled to be compensated for the outlay of that capital. With regard to the small farms which did not require capital, the tenant's time and labour were all that was to be taken into account. Thinks the fair rent for a small farm not requiring capital, that is, a rent which would leave the tenant a reasonable compensation for his time and labour, is also a fair rent per acre for a large farm of land of the same quality and actual condition,—that it leaves the tenant of the latter enough to remunerate him for his capital as well as for his time and labour. Does not think it leaves him more than enough for that purpose. He did not make any distinction between the cases in which there were leases and those in which there were not, as he uniformly, without regard to the manner in which the tenant in fact held, supposed a letting from year to year of the land he was valuing. For this reason he did not make such inquiries as to the existence of leases as would enable him to say whether land in the Union is usually held from year to year or under lease. Thinks both modes of letting so frequent that neither can be properly said to be the usual mode of letting. Whenever he found a house and land occupied together, he valued them them separately. He supposed a separate letting of each from year to year, and his net annual value, as it appears in the rate-book, of the two together is the sum of the separate net annual values of both so ascertained, and then added together. In valuing a house, he always supposed the tenant to insure it, except in the case of the cabins and cottages in the country, which are never insured. Whether the house was in the city or country, he determined its value by its extent, and the advantages or disadvantages of its situation. The latter were of course very different in the case of a country house and a town house.

No distinction made between large and small farms—and why.

Outlay of capital in large farms, time and labour in small farms, entitled to mpensation.

Made no distinction on account of leases.

Valuation of houses and land where occupied together.

Valuation of houses.

He began his valuation of the city of Limerick with the parish of St. Michael, in which a survey and valuation had already been made by the Commissioners, appointed under a local act, for cleansing, lighting, and watching the parish. He examined that valuation, but did not in any instance adopt it. Does not think that it gave the true relative value of the tenements within the parish. Had to ascertain the parochial taxes of St. Michael's by means of that survey, but did not use it for any other purpose. The repairs for which he allowed were such as he thought necessary to preserve the tenement in the state in which he saw it externally. He did not consider the ability of the tenant to answer in damages for neglecting to make such repairs; he considered him as having to make them, and as making them; also as paying all taxes except (where tithes were payable) tithes, and then determined, according to the best of his judgment, what over and above the taxes and the expense of such repairs, it was reasonable that he should have to pay in the shape of rent. Did not enter into any calculation of any profit to be made by the tenant over and above the remuneration for his capital, time, and labour; did not allow for any such profit. Some persons might think the rent he considered fair left the tenant some such profit, but to think so they must consider the tenant entitled to nothing but bare subsistence, just enough to enable himself and his family to live. Did not consider the tenant bound to manage the farm as if he were to deliver it up at the end of the year. Lands let from year to year are not usually held or managed by the tenant as if he were not to expect to hold beyond the year; but the interest of a tenant from year to year is so far precarious that a person would not pay the same rent for land, which he was taking from year to year, as he might be induced to give if he got a lease of it. He took this into account in estimating the fair rent on a letting from year to year of the land he was valuing. He never considered or inquired, for the purposes of his valuation, whether the person whose tenement he was valuing had a registered freehold or not. The average amount for the last seven years of the county Limerick cess is 2*s.* 7*d.*, and of the county Clare cess, 4*s.* 10*d.* per acre; 10*s.* 6*d.* is the average for the same period of the city of Limerick cess. He cannot say what the average of the tithes in any part of the Union has been. He applied the same principle and standard all through in his valuation. Did not alter his mode or rate of valuation in consequence of the resolution passed at the meeting of the 14th of August, 1839. There has been no revision of the valuation, nor any alteration made in it, except the reduction (to the extent of about 17*l.*) mentioned in the resolution of the 5th of September, 1840, approving of the valuation, and thanking him for the manner in which he had conducted it. There has not been any appeal, or any notice of appeal, given. Believes that both landlords and tenants are satisfied with the valuation. Thinks the landlords as well as the tenants are in favour, generally speaking, of a low valuation.

Previous survey of St. Michael's parish, Limerick.

The repairs allowed for in the valuation.

Made no account of surplus profit.

Made no reference to the registry.

County cess.

Tithe.

The resolution of 14th August, 1839.

There has been no appeal.

Both landlords and tenants, generally speaking, satisfied with the valuation.

Both classes in favour of a low valuation.

Will not undertake to account for this: it is said by some to originate in a dread, on the part of the landlords, of an income-tax, of which, they apprehend, the valuation may be made the basis. Thinks that the resident landlords, who are very numerous in this Union, may be influenced by a wish to have their demesne and other lands in their own occupation valued low. The general disposition of occupiers and landlords throughout the Union is certainly to

leave his valuation as it is. Believes a few persons are disposed to think his valuation rather low; but he does not think he could have made it higher, following the principle and applying the standard he has described. The general, and, he believes, almost universal, feeling is, that it is quite high enough. Those who applied to him from time to time, while his valuation was under consideration, to have their tenements valued lower, did so on the ground of those tenements being, as they alleged, valued too high, without regard to any comparison between the valuation upon them and upon their neighbours. He has no doubt that the acreable contents of the several townlands and electoral divisions of the Union, as stated in the valuation books, were ascertained by him as accurately as they could be without an actual survey. He used his best exertions to learn the exact quantity or area in every instance, and took care to understate rather than overstate it. The Commissioners directed that no actual survey should be made for the purposes of the valuation except in extreme cases, as the Ordnance Survey, which would answer all purposes, would be published so soon, and it was therefore advisable to save the expense of a separate survey.

Extent of the Union as ascertained by him.

JAMES ALTON, Esq., Elected Guardian, *examined.*

J. Alton, Esq., Elected Guardian.
Guardian for Richmond Place Ward.
And an extensive proprietor.

Is one of the Guardians elected for Richmond Place Ward, in the Limerick Electoral Division. Was Guardian for the same ward last year (1840, 1841). Is owner, in fee-simple, of 550 acres in the south liberties of Limerick: has about 40 acres in his own occupation. As a proprietor, and as one of the Guardians of the Union, has given a great deal of consideration to the valuation: he thinks it very fair indeed. It has met, to his knowledge, with the decided approbation of all persons and parties, with one solitary exception: he alludes to Mr. Powell, who objects to it as being too low. Thinks that the rents paid by the occupiers in the Union generally, where they are fair, do not exceed, except by a small sum, the net annual value fixed by Mr. Creaghe, which, in some instances, the rent does not exceed at all. Thinks that where the highest rents that can be got are reserved, that only three-fourths of the amount are usually paid. Thinks about 30*s.* the English acre is the maximum in this Union of what he would consider the fair rent: he considers it would vary even in the case of what are considered good lands, from 1*l.* to 1*l.* 10*s.* per English acre. As to the rents he receives out of the tenements in the Union held under him, he would say that he receives upon the whole about 3*s.* per English acre more than the net annual value of those tenements as fixed by Mr. Creaghe. Considers the valuation of those tenements fair. Thinks the valuation, if at all different from what he would be himself disposed to make it, rather high. Thinks that it would require at least 15 English acres of the average good land of the Union, if set at 25*s.* per acre, to provide the tenant and his family with the fair means of subsistence, not allowing him any comfort in addition: this would allow him milk with his potatoes, and enable him to feed two or three pigs. He would say that a tenant so circumstanced, in the neighbourhood of Limerick, would be considered amongst others of his class as very comfortable. In general they cannot have milk: scarcely one in ten of the occupiers of small holdings in the Union has milk at any season of the year; they can hardly be said to know what milk is.

His opinion on the valuation.

Proportion of the valuation to the rent.

Thinks the fair rent for the good land of the Union is from 1*l.* to 1*l.* 10*s.* per English acre.

Small holdings near Limerick. Poverty of the occupiers.

RENT and VALUATION of £10 COUNTY ELECTORS, (registered 1829 to 1840,) so far as ascertained.

COUNTY LIMERICK. LIMERICK UNION.

Marked thus * registered in or previous to 1832, and not since re-registered.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Situation of Property in respect of which Voter Registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
PATRICK'S WELL.	*Behan, James	Oct. 16, 1832	House and land	Cloonana	54 3 19	62 10 0	98 15 0	
			Ditto	Ballycurrane	22 2 28	25 10 0	10 0 0	
	Corneal, John	Oct. 21, 1839	Land	Ditto	12 0 23	13 0 0	15 0 0	
			Ditto	Ditto	11 1 14	7 0 0	10 7 6	
	Corneal, Adam	,,	House and land	Ditto	22 2 28	21 0 0	10 0 0	
	Corneal, Benjamin	,,	House, offices, and land.	Ditto	90 2 33	98 0 0	41 17 6	
	Delmage, Henry	Oct. 23, 1839	House and land	Ditto	2 1 28	2 5 0	1 2 6	
	*Drew, John	June 3, 1829.	House, offices, and land.	Cloonana	40 2 0	59 10 0	72 0 0	
	*Dundon, Patrick	Nov. 15, 1832	House and land	Ditto	51 3 13	78 10 0	92 0 0	
	*Keas, John, Jun.	,,	Cottage and land	Carrig or Carrigogunnell.	64 3 6	91 10 0	120 0 0	
	Piper, John	Oct. 23, 1839	House and land	Ballycurrane	16 0 31	15 10 0	7 10 0	
	Sparling, John	,,	Ditto	Ditto	30 0 37	26 15 0	13 17 6	
CREGORA.	*Browne, Philip	Oct. 16, 1832	Ditto	Ballymartin	12 2 33	13 0 0	12 0 0	
	Costelloe, William	Oct. 23, 1839	House, offices, land, and 4 cabins.	Ballycahane	92 1 12	107 0 0	150 0 0	
	*Cahill, William	Oct. 10, 1832	Two houses and lands.	Kildonnell	11 3 0	8 10 0	10 10 0	
	*Carmody, Connor	Oct. 29, 1832	House and land	Garrane	33 1 30	36 10 0	38 0 0	
	*Connors, Michael	Nov. 15, 1832	Ditto	Greenhills	16 1 2	15 16 0	22 10 0	
	Dundon, John	Oct. 22, 1833		Ballycahane	16 2 6	16 0 0	26 0 0	
	Egan, John	,,	Land	Ditto	34 1 10	35 14 0	52 15 0	
			House and land	Ditto	45 1 17	42 0 0	70 0 0	
	*Fitzgerald, Henry	Oct. 29, 1832	Ditto	Ballymartin	63 3 37	61 0 0	79 0 0	
	*Fitzgerald, Edmond	Nov. 15, 1832	Ditto	Dooneen	10 2 39	8 10 0	12 0 0	
	Hogan, Thomas	Oct. 23, 1839	House, offices, and land.	Greenhills	22 0 20	21 10 0	30 0 0	
	*Hinchy, John	Oct. 30, 1832	Two cabins and land.	Ballymartin	25 0 17	19 10 0	21 15 0	
	*Hartigan, Patrick	Nov. 5, 1832.	House and land	Ballyregan	32 1 23	26 0 0	28 0 0	
	*Hartigan, Daniel	,,	Ditto	Ditto	38 2 11	31 16 0	33 0 0	
	*Halpin, William	Nov. 15, 1832	Ditto	Greenhills	16 0 31	16 10 0	22 0 0	
	*Keane, John	,,	Ditto	Ditto	22 2 16	22 15 0	30 10 0	
	*M'Grath, Patrick	Oct. 30, 1832	Ditto	Kildonnell	33 2 36	26 0 0	38 0 0	
	O'Brien, Patrick	Oct. 23, 1839	Ditto	Greenhills	14 2 12	15 5 0	20 0 0	
	Quaid, John	June 20, 1840	Ditto	Manister	14 0 34	20 0 0	24 0 0	
	Scanlan, Denis	Oct. 23, 1839	Ditto	Greenhills	16 0 31	17 0 0	22 0 0	
	*Sheahan, Bryan	Oct. 10, 1832	Ditto	Graigue	4 3 17	6 0 0	7 0 0	
	*Sheahan, Daniel	Oct. 29, 1832	Ditto	Kildonnell	12 2 32	8 10 0	13 5 0	
FEDAMORE.	Connell, Patrick	Oct. 23, 1839	Ditto	Kilpeacon	41 1 8	31 0 0	34 17 6	
	*Callinan, James	July 20, 1829	Ditto	Boulivoord	19 1 30	19 0 0	24 0 0	
	*Cooney, Patrick	Oct. 10, 1832	Ditto	Kilpeacon	29 0 25	26 10 0	27 0 0	
	*Gleeson, Michael	Nov. 15, 1832	Ditto	Cloghadoloorty	5 2 27	8 10 0	11 0 0	
	*Howard, Daniel	,,	Ditto	Ditto	8 0 2	9 15 0	16 0 0	
	*Howard, William	,,	Ditto	Ditto	13 0 25	17 0 0	25 5 0	
	*Howard, Timothy	,,	Ditto	Ditto	19 1 30	19 10 0	37 5 0	
	*Howard, Martin	,,	Ditto	Ditto	13 0 25	13 10 0	25 5 0	
	*Hassett, Thomas	,,	Ditto	Fanningstown	32 0 36	32 10 0	38 0 0	
	*Kelly, Denis	July 20, 1829	Ditto	Boulivoord	26 0 30	25 7 0	28 17 6	
	*Kelly, Thomas	,,	Ditto	Ditto	19 1 30	19 0 0	24 0 0	
	*Kelly, Patrick	,,	Ditto	Ditto	26 0 30	25 0 0	28 17 6	
	Morrissy, John	Oct. 23, 1839	Ditto	Kilpeacon	47 3 5	49 0 0	72 0 0	
	M'Namara, Michael	Oct. 26, 1840	Ditto	Fanningstown	31 2 13	35 0 0	50 5 0	
	*Morrissy, Thomas	Nov. 15, 1832	Ditto	Kilpeacon	48 0 30	33 10 0	40 5 0	
	*Scanlan, Timothy	,,	Ditto	Fanningstown	35 0 37	28 0 0	33 12 6	
	*Talbert, Michael	July 20, 1829	Ditto	Boulivoord	45 1 31	47 0 0	61 5 0	
BALLYBRICKEN.	*Brown, Patrick	Oct. 26, 1829	Ditto	Ballyneety	12 0 23	16 15 0	24 0 0	
	Collins, William	Jan. 5, 1837	Ditto	Ditto	24 2 8	27 0 0	31 5 0	
	Croker, John	Oct. 21, 1834	Two houses and land.	Ditto	26 3 11	18 0 0	24 0 0	One of two rated jo
	*Collopy, Timothy	April 22, 1830	House and land	Boherload	21 0 9	22 4 0	32 10 0	
	*Collopy, Patrick	,,	Ditto	Ditto	26 1 4	25 4 0	35 0 0	
	Dwyer, William	Oct. 24, 1836	Ditto	Ballybricken	25 1 19	22 10 0	30 0 0	
	Dwyer, Daniel	,,	Ditto	Ditto	17 3 34	20 11 0	23 15 0	
	Foley, Lewis	Oct. 23, 1839	Ditto	Inch St. Laurence	26 2 36	33 4 0	43 7 6	
	*Fitzgerald, William	Nov. 15, 1832	Ditto	Boherload	6 1 3	7 0 0	9 15 0	
	Hammond, John	Jan. 11, 1840	Ditto	Ditto	50 2 38	60 0 0	76 17 6	
	Higgins, John	June 29, 1840	Ditto	Cahirelly	42 0 18	40 15 0	52 0 0	
	Hinchy, James	Oct. 24, 1836	Ditto	Ballybricken	55 3 26	59 16 0	87 17 6	
	*Kirby, Maurice	Oct. 29, 1832	Ditto	Rochetown	68 0 5	76 10 0	75 5 0	
	Marshall, John	Oct. 24, 1836	Ditto	Inch St. Laurence	30 3 20	39 0 0	57 0 0	
	*Moylan, Laurence	June 3, 1829.	Ditto	Cahirelly West.	16 2 14	21 10 0	12 0 0	
	*O'Brien, Patrick	Oct. 29, 1832	Ditto	Inch St. Laurence	30 3 4	37 0 0	50 0 0	
	Ryan, Patrick	June 29, 1840	Ditto	Gurtboy	32 1 23	36 10 0	48 0 0	
	*Callaghan, Charles	Jan. 13, 1831	Ditto	Lombardstown	28 1 15	39 0 0	42 0 0	
	*Callaghan, Carroll	,,	Ditto	Ditto	28 1 15	36 15 0	42 0 0	

Rent and Valuation of £10 County Electors, (registered 1829 to 1840,)—*continued.*

COUNTY LIMERICK. LIMERICK UNION.

Marked thus * registered in or previous to 1832, and not since re-registered.

Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Situation of Property in respect of which Voter Registers.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observations.
					A. R. P.	£. s. d.	£. s. d.	
KILMOCHAR.	*Condon, David	Oct. 13, 1832	House and land	Rathjordan	61 2 8	84 0 0	226 0 0	
	Dwyer, Thomas	Oct. 23, 1839	Five houses and land.	Ditto	72 3 22	61 0 0	72 0 0	
	Dwyer, William, Jun.	,,	Ditto	Ditto	77 1 15	67 0 0	88 0 0	
	*Dea, Thomas	April 22, 1830	Douse and land	Boherroe	63 0 27	66 0 0	82 0 0	O'Dea in rate-book.
	English, John	April 7, 1835	Ditto	Ditto	55 0 4	58 0 0	73 10 0	
	Flood, John	Oct. 23, 1839	Ditto	Rathjordan	22 2 28	25 0 0	31 17 6	
	*Flood, James	April 22, 1830	Ditto	Mount Minet	30 3 4	33 0 0	40 0 0	
	*Fitzgerald, William	,,	Ditto	Grenane	18 2 20	19 3 0	21 0 0	
	*Guerin, James	Nov. 26, 1832	Ditto	Gallibola	74 0 37	88 0 0	145 10 0	
	*Hammond, Patrick	Oct. 29, 1832	Land	Ballybrood	10 0 19	12 18 0	15 10 0	
	*Londrigan, Thomas	Nov. 5, 1832.	House and land	Gallibola	20 2 20	22 4 0	33 15 0	
	Maher, Patrick	Oct. 22, 1839	Ditto	Rathjordan	12 0 23	15 0 0	17 5 0	
	Ryan, John	,,	House, offices, and land.	Gallibola	98 3 9	118 0 0	156 17 6	
	*Ryan, Owen	Oct. 29, 1832	House and land	Ballybrood	8 3 4	11 8 0	14 0 0	
	*Ryan, Daniel	,,	Ditto	Corelish	29 0 24	38 14 0	48 0 0	
CONLISH.	Bartley, Patrick	Oct. 23, 1839	Ditto	Killinure	63 1 27	54 10 0	64 0 0	
	*Moore, Michael	Oct. 13, 1832	Ditto	Woodfarm	53 3 33	38 0 0	47 0 0	
	Ryan, John	Oct. 23, 1839	Ditto	Killinure	82 0 0	69 10 0	84 0 0	
CAPPAMORE.	*Butler, John.	June 3, 1839.	House and land	Drumclogher	30 1 24	24 0 0	30 0 0	
	*Blackwell, Thomas	April 22, 1830	Ditto	Ditto	45 1 16	28 10 0	39 0 0	
	*Blackwell, Darby	,,	Ditto	Ditto	22 2 28	14 10 0	21 0 0	
	*Blackwell, John	,,	Ditto	Ditto	22 2 28	14 10 0	19 10 0	
	*Blackwell, Michael	Oct. 10, 1832	Ditto Ditto	Dromsally Ditto	5 0 14 28 0 6	4 6 0 17 15 0	6 4 0 21 16 0	It does not appear whether there are two distinct occupiers of this name in the Townland.
	*Bourke, John	,,	Two houses and land.	Portenard	25 3 26	5 15 0	4 12 0	
	*Bourke, James	,,	Three ditto ditto	Ditto	11 2 39	5 15 0	5 10 0	One of two joint occupiers.
	Crowe, James.	Oct. 23, 1839	Land & 4 cabins House and land Ditto	Killurah Ditto Ditto	46 1 18 1 0 11 3 0 38	36 15 0 1 5 0 2 8 0	43 0 0 1 16 0 5 0 0	It does not appear whether there are two distinct occupiers of this name in the Townland of Killura.
	*Callaghan, John	April 26, 1830	Ditto	Drumclogher	12 3 33	10 10 0	12 16 0	
	*Callaghan, Patrick	April 22, 1830	Ditto	Ditto	1 3 6	1 10 0	1 16 0	
	*Cantlon, John.	Oct. 29, 1832	Land and 10 cabins.	Portenard	96 3 34	34 8 0	35 0 0	Widow Bridget Cantlon in Rate-book.
	*Dillon, Daniel.	Oct. 26, 1829	House and land	Turagh	47 0 34	38 14 0	40 0 0	
	*Hayes, William	April 22, 1830	Ditto Ditto	Dromsally Ditto	3 2 2 13 2 1	3 2 0 10 16 0	4 10 0 15 10 0	Not ascertained whether there are two persons of this name in Dromsally.
	*Keane, Patrick	,,	Ditto	Dromclogher	44 1 4	34 13 0	43 16 0	
	*Kennedy, Richard	Oct. 29, 1832	Ditto Land Two houses and land.	. . . . . Portenard	26 3 12 11 2 20 299 2 26	24 16 0 8 10 0 70 0 0	30 0 0 7 0 0 48 0 0	Sole occupier of the two first of these tenements, and one of two joint occupiers of the third.
	Mally, John, Sen.	Oct. 26, 1840	Ditto	Tower-hill	69 0 6	62 0 0	92 10 0	The premises thus rated are in the occupation of John and James Maley according to Rate-book, in which no second John Maley appears.
	Mally, John, Jun.	,,	Ditto	Ditto	..	..	..	
	*Maley, Denis	Oct. 29, 1832	House and land	Dromalta	22 0 10	24 0 0	30 0 0	
	*Molony, Patrick	,,	Ditto	Ditto	17 3 35	8 16 0	11 16 0	
	*O'Connor, Francis	April 22, 1830	Ditto	Dromsally	66 1 26	55 6 0	66 10 0	
	Ryan, Rev. John	Oct. 24, 1836	Ditto	Tuoragh	21 2 10	18 1 0	26 10 0	
	Ryan, Timothy	Oct. 23, 1839	Ditto	Tower-hill	106 3 25	86 10 0	138 0 0	
	Ryan, James	,,	Ditto	Dromalta	34 3 25	24 0 0	25 0 0	
	*Ryan, Thomas	April 22, 1830	Ditto	Pallisbeg	8 3 15	8 12 0	11 10 0	
	*Ryan, Edmond	,,	Ditto	Drumclogher	26 2 36	21 2 0	27 16 0	
DOON.	*Molony, Michael	Oct. 29, 1832.	4 houses, office, land, and 8 labourers' houses.	Portnard	507 3 32	50 0 0	. . .	Christian name not given in rate book; he is rated jointly with three other persons. Rent, if any, not ascertained.
	*Moore, Thomas	,,	House and land	Ditto	21 0 9	7 0 0	9 12 0	
ABINGTON.	Boyle, William Boyle, Patrick	Oct. 23, 1839	Ditto	Mungfune	45 2 21	30 0 0	28 0 0	Joint occupiers.
	*Boyle, George	June 3, 1829.	Ditto	Ditto	57 0 8	36 0 0	28 0 0	
	*Barry, John	Oct. 10, 1832	Ditto	Knocknagurteen	21 0 9	17 15 0	19 4 0	
	Casey, William	Oct. 23, 1839	Ditto	Annagh	21 0 0	21 5 0	25 4 0	
	Carey, James	,,	Ditto	Belvedere	59 2 0	45 0 0	45 0 0	
	*Campbell, Denis *Campbell, Edmond	Oct. 26, 1829	Ditto	Ballyvoreen	226 3 3	35 0 0	36 0 0	Joint occupiers.
	*Connell, Thomas	Oct. 29, 1832	Ditto	Knocknagurteen	29 0 26	22 15 0	27 0 0	Martin Connell in rate-book
	Doolay, James	Oct. 23, 1839	Ditto	Belvedere	61 1 13	36 0 0	35 0 0	The name is properly Dunlay in the Clerk of the Peace's List for 1832 and in rate-book.
	*Duhy, George.	June 3, 1829.	House, office, and land.	Wilton	88 1 20	76 10 0	120 0 0	Under agent to Lord Cloncurry: has since become (Jan. 11, 1840) a 20*l.* freeholder.
	Guinane, Timothy	Oct. 23, 1839	House and land	Annagh	25 0 17	19 15 0	29 10 0	
	Hanly, John	June 26, 1838	2 houses and land	Coolnahilla Powell	39 2 29	41 15 0	56 0 0	
	Haesy, John	,,	Ditto	Ditto	34 0 2	34 0 0	44 0 0	One of two rated jointly.

Rent and Valuation of £10 County Electors, (registered 1829 to 1840,)—*continued.*

COUNTY LIMERICK. LIMERICK UNION.

Marked thus * registered in or previous to 1832, and not since re-registered.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
ABINGTON.	Humphrys, David	Oct. 23, 1839	House and land	Glenstall	64 3 6	29 0 0	5 0 0	Widow Humphri in rate-book, pe haps the widow Patrick Humphri named below.
	Humphrys, John	,,	Ditto	Ditto	129 2 13	35 0 0	20 0 0	
	Humphrys, John	,,	Ditto	Ditto	170 0 0	54 0 0	46 6 0	
	*Heffernan, Patrick	June 3, 1829.	Ditto	Ballyvoreen	16 0 31	11 0 0	12 0 0	
	*Hourigan, John	Nov. 16, 1830	House, office, and land.	Annagh	66 0 29	56 10 0	44 8 0	
	Kiely, Patrick	Oct. 23, 1839	House and land	Dromela	45 2 15	20 13 0	18 12 0	
	*Leader, George	June 3, 1829	Ditto	Abington	12 0 23	8 0 0	9 16 0	
	Molony, Denis	Oct. 23, 1839	Ditto	Annagh	23 1 38	18 15 0	27 16 0	
	O'Connor, William	,,	House, office, and land.	Cappanuke	122 2 26	114 0 0	158 0 0	
	Ryan, Michael	Jan. 5, 1837	House and land	Murroe Wood	19 3 14	12 12 0	12 12 0	
	Ryan, Martin	Jan. 26, 1838	2 houses and land	Coolnahilla Powell	39 2 29	41 15 0	56 0 0	One of two rate jointly.
	Ryan, John	,,	Ditto	Ditto	56 2 31	56 18 0	73 10 0	
	Ryan, Thomas	Oct. 23, 1839	Ditto	Annagh	28 1 15	26 2 0	34 0 0	In rate-book one of the is named Thomas Ry (Darby,) another Th mas Ryan (Walte and the third Thom Ryan (John.)
	Ryan, Thomas	,,	Ditto	Ditto	20 0 39	20 12 0	21 10 0	
	Ryan, Thomas	,,	Ditto	Ditto	23 1 38	21 17 0	26 0 0	
	Ryan, Michael	,,	Land	Belvedere	19 1 30	10 0 0	. .	Rent, if any, not a certained.
	Ryan, Denis	,,	House and land	Cappanuke	57 0 32	48 15 0	56 0 0	
	Ryan, James	,,	Ditto	Annagh	12 0 23	11 15 0	14 10 0	These premises appear be occupied by two d tinct persons of t same name: it do not appear which them is the registe freeholder.
					15 1 22	13 12 0	18 4 0	
	Ryan, John	,,	Ditto	Ditto	33 2 17	35 10 0	39 16 0	
					46 0 26	41 10 0	55 6 0	
	Ryan, William	,,	Ditto	Ditto	13 3 2	12 15 0	13 0 0	
	Ryan, John Patrick	Jan. 11, 1840	Ditto	Cappanuke	81 3 30	90 0 0	130 0 0	John Ryan in rat book.
	*Ryan, Denis	June 3, 1829.	Ditto	Annagh	5 2 27	6 2 0	6 2 0	
	*Ryan, Owen	April 11, 1831	Ditto	Ashroe	58 1 10	43 10 0	50 0 0	
	*Ryan, Martin	Nov. 15, 1832	Ditto	Ditto	35 2 22	24 0 0	21 16 0	
MURROE.	Bourke, Edmund	Oct. 23, 1839	Houses and land	Boher	38 3 20	46 15 0	39 0 0	Joint occupiers.
	Bourke, Patrick							
	Connell, James	April 13, 1840	House and land	Madeboy	30 3 4	25 10 0	32 0 0	
	Connell, Martin	Oct. 23, 1839	Ditto	Ditto	29 0 35	25 10 0	31 0 0	
	Callaghan, Darby	,,	Ditto	Ditto	19 0 5	12 6 0	16 0 0	
	Collopy, Thomas J.	,,	Ditto	Kishiquirk	35 2 21	40 10 0	33 0 0	
	Collopy, John	,,	Ditto	Ditto	81 0 0	77 10 0	88 0 0	
	Collopy, Thomas	,,	Ditto	Ditto	37 1 0	39 8 0	46 0 0	
	*Callaghan, Daniel	Oct. 12, 1832	Ditto	Madeboy	19 0 5	11 16 0	16 0 0	
	Dwyer, John	April 13, 1840	Ditto	Boher	31 2 13	34 8 0	46 0 0	
	*Donnelly, William	Nov. 15, 1832	Ditto	Kishiquirk	9 2 35	13 0 0	18 0 0	
	Finucane, John	Oct. 23, 1839	Ditto	Cloughnadromin	121 1 38	165 18 0	206 0 0	
	*Fitzgerald, Thomas	June 3, 1829.	Ditto	Kishiquirk	81 0 0	77 10 0	88 0 0	
	Hanafin, James	Oct. 23, 1839	Ditto	Ditto	35 2 21	39 15 0	38 0 0	
	Hickey, Connor	,,	Ditto	Madeboy	22 2 28	17 10 0	24 0 0	
	*Hassett, James	Nov. 15, 1832	Ditto	Killeenagarriff	14 2 12	13 10 0	17 0 0	
	*Higgins, James	,,	Ditto	Ditto	37 1 0	34 0 0	46 0 0	
	*Kirby, Philip	Oct. 29, 1832	Ditto	Kildromia	74 2 1	57 10 0	59 5 0	
	Lynch, Patrick	April 13, 1840	Ditto	Kishiquirk	21 0 9	20 5 0	24 0 0	
	*Lyons, Denis	Nov. 15, 1832	Ditto	Killeenagarriff	14 2 12	8 18 0	11 0 0	
	Maley, Patrick	Oct. 23, 1839	Ditto	Madeboy	20 3 16	14 15 0	18 0 0	
	Maley, James	,,	Ditto	Ditto	20 3 16	14 15 0	18 0 0	
	Maley, John	,,	Ditto	Ditto	27 0 21	25 8 0	29 10 0	
	*Moloney, Patrick	Oct. 29, 1832	Ditto	Killeenagarriff	17 2 1	11 18 0	14 0 0	
	*Moloney, Edward	,,	Ditto	Ditto	19 1 30	15 15 0	19 5 0	
	*Moloney, John	,,	Ditto	Ditto	38 3 20	30 10 0	38 17 6	
	*M'Cormick, James	Nov. 15, 1832	Ditto	Madeboy	78 0 10	92 14 0	109 0 0	
	Ryan, Patrick	Oct. 23, 1839	Ditto	Boher	17 3 10	21 5 0	17 5 6	
	Ryan, Michael	,,	Ditto	Madeboy	11 1 14	9 10 0	12 0 0	
	*Ryan, John	Nov. 15, 1832	House and land	Ditto	17 0 1	13 10 0	14 12 0	
CASTLE CONNELL.	Butler, William	Jan. 5, 1837	Ditto	Coolready	19 1 30	12 10 0	14 0 0	
	*Brown, Thomas	April 22, 1830	Ditto	Mount Pelier	0 3 9	1 15 0	1 1 0	
	*Butler, James	Oct. 10, 1832	Ditto	Coolready	19 1 30	12 10 0	14 0 0	
	*Bourke, William	,,	Ditto	Ditto	6 1 36	4 10 0	6 0 0	
	*Conway, Cornelius	June 3, 1829.	Ditto	Ballynacourty	8 16 0	6 0 0	7 0 0	
	*Cox, Edward	,,	Ditto	Coolready	24 1 7	11 5 0	7 15 0	
	*Carroll, Patrick	April 22, 1830	Ditto	Ditto	19 1 3	12 10 0	14 0 0	
	*Cox, William	Oct. 10, 1832	Ditto	Ditto	6 1 34	4 10 0	4 10 0	
	Gillespie, Edward	April 13, 1840	Ditto	Mount Pelier	0 3 9	2 15 0	1 1 0	
	*Goggin, William	June 3, 1829.	7 houses and land	Ditto	31 0 2	18 10 0	20 0 0	
	*Healy, Thomas	Oct. 29, 1832	Land	Ditto	4 0 7	3 15 0	6 0 0	
	Keane, Peter	April 7, 1835.	House and land	Gardenhill	9 2 35	8 10 0	4 0 0	
	*Kelly, Patrick	Oct. 29, 1832	Ditto	Knocksentry	17 0 1	17 15 0	23 0 0	
	M'Mahon, Michael	Oct. 23, 1839	Ditto	Coolriree	9 0 24	12 6 0	16 17 6	
	*Malone, James	Oct. 26, 1829	Ditto	Derryhasna	21 9 9	8 15 0	11 17 6	
	*M'Cormac, Thomas	Oct. 29, 1832	Ditto	Stradbally	19 1 30	19 0 0	20 0 0	
	*M'Mahon, Patrick	Nov. 1, 1832.	Ditto	Castle Connell	0 0 16	3 0 0	4 0 0	
	*Mara, John	Nov. 15, 1832	Ditto	Mount Pelier	6 1 36	5 10 0	6 0 0	
	*Molony, Mathew	,,	Ditto	Knocksentry	9 2 35	8 15 0	9 15 0	
	*M'Keogh, Henry	Oct. 30, 1832	Ditto	Bunkea	8 15 0	10 0 0	15 0 0	
	*O'Brien, Daniel	Jan. 3, 1832	House and land	Coolready	19 1 30	30 0 0	15 0 0	
	*O'Connor, Patrick	Oct. 29, 1832	House	Castle Connell	. .	6 10 0	9 0 0	
	*Ryan, Edmond	,,	House and land	Knocksentry	32 1 23	32 0 0	36 0 0	
	*St. Laurence, William	June 3, 1829.	Two houses and land, and police barrack.	Mount Pelier	2 1 28	19 5 0	5 0 0	

Rent and Valuation of £10 County Electors, (registered 1829 to 1840,)—*continued.*

COUNTY CLARE. LIMERICK UNION.

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Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observations.
				A. R. P.	£. s. d.	£. s. d.	
*Malone, John	Oct. 10, 1832	Land	Athlunkard	39 2 29	49 0 0	56 5 0	
*Lynch, Michael	Nov. 15, 1832	House and land	Coolicasey	27 0 37	2 0 0	2 0 0	
*Ryan, Michael	Oct. 19, 1832	Ditto	Ditto	26 3 18	3 0 0	3 0 0	
Burke, Thomas	Dec. 27, 1839	Ditto	Kilmore	79 2 0	20 0 0	24 17 6	Father and son; each of them has some small holdings in Kilmore distinct from those thus rated.
Burke, Thomas	May 26, 1840	Ditto	Ditto	48 0 23	24 0 0	15 0 0	
Burke, Patrick	Dec. 27, 1839	Ditto	Clongeheen	19 2 30	8 10 0	9 5 0	
Burke, Patrick	Oct. 12, 1840	Ditto	Barbane	58 3 17	29 0 0	33 12 6	
*Barry, Patrick	Nov. 15, 1832	Ditto	Redfield	23 2 14	18 0 0	23 15 0	
Condon, Michael	Dec. 27, 1834	Ditto	Clonboy	12 3 38	11 4 0	14 15 0	One of two joint occupiers.
Conway, David	Dec. 27, 1839	Ditto	Ardatagul	23 2 18	5 4 0	8 0 0	
Carthy, Thomas	March 26, 1840	Ditto	Ditto	36 0 16	10 0 0	13 5 0	
*Cusack, Patrick	Oct. 29, 1832	Ditto	Clouncloher	30 3 10	7 16 0	10 17 6	
*Carthy, John	,,	Ditto	Ardatagul	15 3 6	4 8 0	6 5 0	
*Cullen, Luke	,,	Ditto	O'Brien's Bridge	0 0 32	3 0 0	5 0 0	
Dohany, Michael	Dec. 27, 1837	Ditto	Cappakea	28 0 1	6 6 0	9 9 0	
Farrell, James	Oct. 9, 1833	Ditto	Clongeheen	94 3 8	7 8 0	7 8 0	
Flanagan, John	Oct. 14, 1839	Ditto	Killokennedy	288 0 2	76 0 0	76 0 0	One of nine joint occupiers.
Gunning, Michael	March 26, 1840	Ditto	Killegy	47 3 5	25 0 0	46 10 0	
Gunning, Thomas	,,	Ditto	Ditto	25 0 17	7 16 0	11 10 0	
Gunning, Michael Thomas	,,	Ditto	Ditto	25 0 17	7 16 0	11 0 0	
*Gleeson, John	Oct. 29. 1832	Ditto	Clouncloher	17 2 28	5 16 0	7 10 0	
*George, William	Nov. 15, 1832	Ditto	O'Brien's Bridge	13 2 2	8 0 0	12 15 0	
Hayes, James	June 17, 1833	Ditto	Cappakea	25 3 24	8 10 0	12 10 6	
		Ditto	Ardatagul	13 1 37	4 0 0	6 0 0	
Hogan, Denis	Oct. 14, 1839	Ditto	Killokennedy	288 2 0	76 0 0	76 0 0	Four of nine joint occupiers.
Hogan, Patrick	,,	Ditto	Ditto				
Hogan, John	,,	Ditto	Ditto				
Hogan, Timothy	,,	Ditto	Ditto				
*Hayes, John	Nov. 25, 1832	Ditto	Clouncloher	23 3 32	8 10 0	11 5 0	Representative of John Hayes in rate-book.
*Hickey, Joseph	,,	Ditto	O'Brien's Bridge	12 2 9	6 6 0	10 0 0	
*Hayes, Roger	Nov. 20, 1832	Ditto	Ardatagul	13 0 15	6 10 0	8 15 0	
Kelly, Lott	June 17, 1833	Ditto	Barbane	35 2 21	18 10 0	33 0 0	
M'Namara, John	Oct. 12, 1840	Ditto	Clongeheen	33 2 8	16 10 0	22 17 6	
Mush, Patrick	Dec. 27, 1839	Ditto	Ditto	17 0 34	6 0 0	7 17 6	
Moynahen, Charles	Dec. 27, 1834	Ditto	Clonboy	2 1 28	2 6 0	4 5 0	
Marsh, Michael, jun.	Dec. 27. 1839	Ditto	Kilmore	315 3 0	46 0 0	46 0 0	Joint occupiers.
Marshe, John	March 26, 1840	Ditto	Ditto				
M'Namara, Daniel	Oct. 12, 1840.	Ditto	Clongeheen	32 3 24	16 4 0	23 0 0	
*Nihill, Patrick	Nov. 15, 1832	Ditto	Crean	24 1 7	7 10 0	7 10 0	
Ryan, John	June 17, 1833	Ditto	Clonboy	16 0 31	14 0 0	11 17 6	
Ryan, Edmond	Oct. 12. 1840	House and land	Clongeheen	19 3 14	12 0 0	13 17 6	
Slattery, Thomas	June 17, 1833	Ditto	Ditto	9 3 3	5 0 0	7 17 6	
Skehan, John Patrick	Dec. 27, 1839	Ditto	Andatagul	13 1 18	12 0 0	16 0 0	
Slattery, James	,,	Ditto	Clongeheen	22 3 24	12 0 0	17 0 0	
Slattery. Patrick	Oct. 12, 1840	Ditto	Ditto	21 3 30	12 0 0	16 5 0	
*Storin, John	Nov. 15, 1832	Three houses and land.	O'Brien's Bridge	10 2 4	10 0 0	14 15 0	
Torpy, Edmond	Dec. 27, 1839	Land	Clongeheen	26 2 26	10 10 0	14 0 0	
*Torpy, Patrick	Nov. 15, 1832	Ditto	Ditto	53 2 26	21 10 0	28 10 0	
Vaughan, Patrick	March 26, 1840	House and land	Ditto	42 1 30	17 0 0	22 17 6	
Vaughan, John	,,	Ditto	Ditto	47 3 5	18 10 0	24 0 0	
Vaughan, David	,,	Land	Ditto	21 0 35	8 10 0	11 10 0	
Vaughan, Edmond	,,	Ditto	Ditto	21 0 35	8 10 0	11 10 0	
Barclay, Thomas	Dec. 27, 1839	House and land.	Killuragh	5 2 27	3 10 0	5 5 0	There are two houses in Broadford, of which the net annual value amounts to 3*l.* 16*s.*, held by tenants of this R. Bourke.
*Bourke, Richard	Oct. 29, 1832	House and garden	Broadford	. .	3 0 0	4 15 0	
*Connellan, John	,,	House and land	Sallybank	34 0 2	13 14 0	17 17 6	One of three joint occupiers.
*Dinneen, Patrick	,,	Ditto	Mountrice	17 3 10	8 0 0	11 0 0	
*Fitzgerald, Thomas	,,	Ditto	Ditto	26 2 36	12 10 0	16 10 0	
*Flanagan, John	,,	Land, house, and garden.	Broadford and Ardskeagh, called the Chapel Fields.	14 2 28	10 10 0	20 0 0	
				0 0 21	12 0 0	12 0 0	
Hayes, Denis	March 26, 1840	House and land	Shea's Acres	57 2 25	24 0 0	31 17 6	One of two joint occupiers.
*Hannon, Patrick	Nov. 10, 1832	Ditto	Sallybank	42 2 30	18 0 0	24 0 0	
*Halpin, Michael	Nov. 15. 1832	Ditto	Snatty, East	39 0 0	13 10 0	18 0 0	
Murphy, James	Oct. 14, 1839	Ditto	Knockshanwoe	495 0 0	50 0 0	40 0 0	Two of five joint occupiers.
Murphy, Martin	,,	Ditto	Ditto				
Malony, James	March 26, 1840	Ditto	Sallybank	31 2 13	16 0 0	26 5 0	
M'Namara, Michael	,,	Ditto	Snatty	24 1 30	8 10 0	12 17 6	
*M'Donnell, George	Oct. 15, 1832	Ditto	Broadford	14 2 30	20 0 0	40 0 0	Landlord at present of part of Broadford, pays 40*l.* out of all.

Rent and Valuation of £10 County Electors (registered 1832 to 1840)—*concluded.*

COUNTY CLARE. LIMERICK UNION.

Marked thus * registered in 1832, and not since re-registered.

Electoral Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Situation of Property in respect of which Voter Registers.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observations.
					A. R. P.	£. s. d.	£. s. d.	
KILLEELY.	*Molony, Patrick . . .	Nov. 15, 1832	Ditto . . .	Sallybank . .	66 1 26	26 14 0	26 15 0	One of three joint c cupiers.
	*Ready, Darby. . . .	Oct. 15, 1832	Two houses and land.	Shea's Acres . .	57 2 25	24 0 0	31 17 6	One of two joint c cupiers.
	*Ryan, Stephen . . .	Nov. 15, 1832	Five houses and land.	Sallybank . .	161 3 37	23 0 0	27 17 6	One of five joint c cupiers.
	*Ryan, Daniel	,,	House and land	Mountrice . .	24 0 0	8 0 0	12 17 6	One of two joint c cupiers.
	*Stephen, Henry . . .	,,	Ditto . . .	Snatty, West, and Craigg.	16 0 30	9 0 0	11 0 0	
	Walsh, John	June 17, 1833	Three houses and land.	Sallybank . .	66 1 26	26 14 0	37 17 6	One of three rat jointly.
	Woulfe, William . . .	March 26, 1840	House and land	Ditto . . .	42 0 18	13 0 0	18 10 0	
KILLEELY.	Carmody, John . . .	June 25, 1840	House and land	Ballinvonta . .	28 1 15	26 0 0	42 0 0	
	Carmody, Thomas, jun. .	,,	Ditto . . .	Ditto . . .	28 1 15	26 0 0	42 0 0	
	Callaghan, John . . .	Oct. 17, 1840	Ditto . . .	Ditto . . .	24 1 7	22 10 0	35 0 0	
	Donnellan, Edmond . .	,,	Ditto . . .	Ditto . . .	19 1 30	18 0 0	28 15 0	
	*Flanagan, Patrick . .	Oct. 10, 1832	Ditto . . .	Carhuemore, called Knockline.	16 0 31	10 0 0	17 17 6	
	*Garvey, James . . .	,,	Ditto . . .	Carhuemore .	9 2 35	6 6 0	10 17 6	
	Hogan, Michael . . .	Jan. 4, 1837 .	Ditto . . .	Ditto . . .	16 0 30	10 10 0	17 17 6	
	*Kenny, Bartholomew. .	Oct. 10, 1832	Ditto . . .	Carhuemore, called Newfield.	35 2 21	23 12 0	38 10 0	Bartholomew Ke nedy in rate-book.
	M'Mahon, Francis . .	Jan. 4, 1837 .	Ditto . . .	Carhuemore .	19 1 30	12 12 0	21 0 0	
	M'Namara, John . .	June 25, 1840	Ditto . . .	Ballinvonta .	19 1 30	3 0 0	4 10 0	
	Molony, John . . .	Oct. 17, 1840	Ditto . . .	Ditto . . .	42 0 18	39 0 0	62 10 0	
	*M'Namara, Michael . .	Oct. 10, 1832	Ditto . . .	Cratloe . . .	27 2 37	17 0 0	21 5 0	
	*M'Namara, Patrick . .	,,	Ditto . . .	Carhuemore, called the Dairy Field.	35 3 26	11 0 0	15 10 0	
	*M'Mahon, John . . .	,,	Ditto . . .	Carhuemore, called Shinebegg.	35 2 21	9 0 0	14 5 0	
	*Murphy, James . . .	Nov. 20, 1832	Ditto . . .	Ballyluddane, West.	22 3 28	17 0 0	24 0 0	
	*Russell, James . . .	Oct. 10, 1832	Ditto . . .	Carhuemore, called Dairy Field.	9 2 35	6 6 0	10 17 6	
	*Smyth, James . . .	,,	Ditto . . .	Knockbrack, part of Cratloe.	2 3 13	1 16 0	12 12 0	

CITY ELECTORS.—*It has not been deemed necessary to publish the Returns of the Acreage, Valuation, Rent, &c., of* £10 *Elec of the City of Limerick, of which Classifications and Summaries appear in the Local Report. The originals, which are voluminous, have been deposited in the Irish office. The schedule, as prepared by the Commissioner, contained* 2500 *names, nearly* 1100 *of these were traced in the rate-books.*

RENT and VALUATION of OCCUPIERS, (where rent ascertained).

CITY OF LIMERICK. LIMERICK UNION.

Street.	Name of Occupier.	Name of Landlord.	Net Annual Value, as in Rate Book.	Rent.	Observations.
			£. s. d.	£. s. d.	
GEORGE'S STREET.	Michael Hanley . . .	Miss Arthur	60 0 0	100 0 0	
	Thomas G. Nairn. . .	Ditto	65 0 0	120 0 0	
	William Wilson . . .	Daniel Leahy	65 0 0	92 6 0	
	James O'Brien . . .	Dan. Leahy & Miss Arthur	65 0 0	50 0 0	
	Henry O'Sullivan. . .	Mrs. Sherlock . . .	65 0 0	100 0 0	
	Edward Cruise . . .	Anne Bourne	130 0 0	300 0 0	
	Richard Bourne . . .	Mr. Sherlock	80 0 0	50 0 0	
	John Abraham . . .	Patrick M'Namara . .	60 0 0	100 0 0	
	Patrick O'Callahan . .	James Black	60 0 0	105 0 0	
	Alexander Brothers . .	Mr. Sherlock	70 0 0	52 10 0	
	Gillham, Ryan, and Co. .	Mrs. Hill	65 0 0	100 0 0	
	Surgeon O'Shaughnessy .	William Hartigan . .	60 0 0	80 0 0	
	James Chapple . . .	Ditto	65 0 0	72 0 0	
	Richard Seymour . . .	Ditto	65 0 0	80 0 0	
	William Johnson . . .	Ditto	65 0 0	80 0 0	
	Joseph Walsh. . . .	Ditto	65 0 0	100 0 0	
	Edward Homan . . .	Representatives of Dodd and Fitzgerald.	45 0 0	60 0 0	
	Robert O'Shaughnessy .	Ditto	32 0 0	46 0 0	
	Robert M'Mahon . .	Representatives of Mrs. Dodd.	70 0 0	92 6 1½	
	Miss Garvey	Mrs. Ryan	16 0 0	26 0 0	
	Mr. Haines	Ditto	16 0 0	28 0 0	

Rent and Valuation of Occupiers—*continued.*

CITY OF LIMERICK. LIMERICK UNION.

Street.	Name of Occupier.	Name of Landlord.	Net Annual Value, as in Rate Book. £.	s.	d.	Rent. £.	s.	d.	Observations.
George's Street.	Mr. Bourke	Mrs. Ryan.	14	0	0	20	0	0	
	John Jones	Ditto	14	0	0	27	10	0	
	Club-house	Mr. Peacock	140	0	0	142	18	4	
	John M'Namara	Curteis and Ryan.	43	0	0	55	7	8	
	John Ryan	O'Brien, Jones, and Ryan	43	0	0	55	5	5	
	Zachary Ledger	Rev. Mr. Dea	58	0	0	80	0	0	
	Robert Goodwin	Kidstow and Co.	70	0	0	110	0	0	
	John Coggin	Miss Taverner	60	0	0	74	0	0	
	John O'Halloran	John O'Donnell	60	0	0	83	0	0	
	Eliza Donnelly	Mrs. Hunt.	20	0	0	30	0	0	
	Maria Cleary	Ditto	20	0	0	30	0	0	
	Nicholas Knight	Ditto	20	0	0	31	10	0	
	Thomas M'Auliff	Robert M'Mahon	50	0	0	75	0	0	
	James Pain	Mr. O'Brien	55	0	0	57	4	7	
	George M. Goggin	Ditto	55	0	0	57	0	0	
	William Frazer	James Lysaght	55	0	0	65	0	0	
	William Woods	Pierce Shannon	60	0	0	85	0	0	
	James Hill	John O'Brien	60	0	0	57	4	7	
	Joseph Seymour	John O'Brien and Michael Clarke.	55	0	0	84	0	0	
	Same	Ditto	10	0	0	16	0	0	
	George Spain	Mrs. Rose and Mr. O'Brien	60	0	0	85	0	0	
	Mr. Parker	Thomas Devitt	40	0	0	56	0	0	
	Thomas Trousdell	Thomas Quinlivan	55	0	0	90	0	0	
	Rebecca Gough	Ditto	55	0	0	90	0	0	
	John Thwaites	Mr. Gloster	65	0	0	34	0	0	
	Henry Rose	John O'Brien.	65	0	0	90	0	0	
	Robert Potter	Mr. Newenham	65	0	0	78	0	0	
	Edward Harrold	William N. Lee	60	0	0	73	0	0	
	Edward Bernard	Ditto	80	0	0	120	0	0	
	Catherine Doyle	Mr. T. Evans	60	0	0	80	0	0	
	Edward T. Dartnell	John Unthank	60	0	0	70	0	0	
	James Seward	Representatives of William Russell.	45	0	0	85	0	0	
	Francis P. Russell	Hughes Russell	72	0	0	27	13	4	
	William Geary	Ditto	65	0	0	90	0	0	
	Miss Hogan	Ditto	65	0	0	84	0	0	
	Dr. Sayers	Lord Limerick	65	0	0	25	4	0	
	Colonel Henry O'Donnell	Representatives of William Russell.	65	0	0	84	0	0	
	Messrs. Tuthill	Ditto	65	0	0	95	0	0	
	Bernard M'Nulty	Bishop of Limerick	25	0	0	31	7	8	
	Captain Scanlan	Bernard M'Nulty	15	0	0	23	1	6	
	Garrett Hugh Fitzgerald.	Tontine Company.	70	0	0	83	1	6	
	Henry Watson	Ditto	70	0	0	78	9	4	
	Denis F. G. Mahony	Ditto	70	0	0	78	9	4	
	William Griffin	Ditto	70	0	0	78	9	4	
	Charles Fitzgerald	Ditto	70	0	0	78	9	4	
	William Gabbett	Ditto	70	0	0	78	9	4	
	John O'Brien	Ditto	70	0	0	78	9	4	
	William White	Lord Limerick	70	0	0	26	5	0	
	Mrs. Maunsell.	Thomas Devitt	70	0	0	90	0	0	
	Miss Minchin	Ditto	70	0	0	90	0	0	
	George Gloster	Ditto	70	0	0	100	0	0	
	Francis Spaight	Lord Limerick	76	0	0	28	0	0	
	Doctor William Griffin	Mr. Browne	72	0	0	105	0	0	
	Samuel Dickson	Ditto	72	0	0	92	0	0	
	Archdeacon Maunsell	Ditto	72	0	0	92	0	0	
	Hon. John Massy	Ditto	72	0	0	92	0	0	
	Joseph Gabbett	Ditto	72	0	0	92	0	0	
	W. H. T. Hawley	Ditto	72	0	0	92	0	0	
	John Kelly	Ditto	72	0	0	92	0	0	
	Daniel Griffin	Daniel Barrington	72	0	0	100	0	0	
	Mrs. Ellen Payler	Ditto	70	0	0	87	13	10	
	Sir Richard Franklin	Ditto	70	0	0	90	0	0	
	James Bannatyne	John Creed	70	0	0	90	0	0	
	John Westropp	Ditto	70	0	0	90	0	0	
	Doctor Keating	Ditto	70	0	0	87	13	10	
	Hon. George Massy	Ditto	70	0	0	84	0	0	
	Henry O'Shea	James Ferguson	70	0	0	90	0	0	
	James T. Wilkinson	Ditto	70	0	0	90	0	0	
	Richard Bouchier	Thomas Devitt	72	0	0	100	0	0	
	Philip Lyons	Ditto	70	0	0	90	0	0	
	Michael Furnell	Ditto	70	0	0	95	0	0	
	Limerick Institution	Ditto	60	0	0	90	0	0	
	Thomas Roche	Lord Limerick	72	0	0	45	13	6	
	William Roche, M. P.	Ditto	72	0	0	45	13	6	
	George Dartnell	Thomas Devitt	65	0	0	97	10	0	
	Doctor Frazer	Ditto	65	0	0	78	0	0	
	Thomas Boyd	Richard Baker	65	0	0	90	0	0	
	Robert D Esterre	Ditto	65	0	0	92	6	0	
	Messrs. Unthank	Ditto	65	0	0	83	1	0	
	Edward Donnelly	Ditto	65	0	0	92	0	0	
	Bank of Ireland (late)	Mr. Hill	72	0	0	90	0	0	
	Same	Edward Corbett	70	0	0	130	0	0	
	John Norris Russell	Lord Limerick	70	0	0	28	0	0	
	Smyth and Wallace	George Gubbins	65	0	0	100	0	0	
	Hezekiah O'Callahan	Lord Limerick	65	0	0	40	0	0	
	John Allen	Jeremiah Tuthill	50	0	0	74	0	0	
	George M'Keen	Mrs. O'Brien	50	0	0	63	0	0	
	William F. Russell	Ditto	60	0	0	100	0	0	

APPENDIX.

Limerick.

Rent and Valuation of Occupiers in City of Limerick.

Rent and Valuation of Occupiers—*continued.*

CITY OF LIMERICK. LIMERICK UNION.

Street.	Name of Occupier.	Name of Landlord.	Net Annual Value, as in Rate Book. £.	s.	d.	Rent. £.	s.	d.	Observations.
George's Street.	Cornelius O'Brien	John O'Brien	60	0	0	92	0	0	
	David Fitzgerald	Edward Sayers	60	0	0	105	0	0	
	James Guerin	Representatives of D. Wallace.	60	0	0	92	0	0	
	James Colgan	Ditto	65	0	0	135	0	0	
	John Boyd	Edward Murphy	65	0	0	100	0	0	
	Mrs. Mary Cussen	Ditto	65	0	0	100	0	0	
	William B. Kelly	Darby O'Grady	65	0	0	100	0	0	
	Samuel Wilson	Mr. Grogan	65	0	0	92	0	0	
	George O'Connell	James Bold	60	0	0	90	0	0	
	Mrs. Maria Hanrahan	Robert Roger	65	0	0	120	0	0	
	Patrick Hogan	Pierce Shannon	55	0	0	73	10	0	
	Jeremiah Naughtin	Ditto	24	0	0	38	0	0	
	Owen O'Keeffe	Ditto	20	0	0	25	0	0	
	Vincent and O'Donohoe	Ditto	45	0	0	60	0	0	
	John Dallas	Ditto	48	0	0	91	0	0	
	Joseph Riboldie	Doctor Keating	56	0	0	61	0	0	
	Miss Catherine Quinlivan	Samuel Evans	30	0	0	50	0	0	
	Daniel Norman	Pierce Shannon	30	0	0	36	0	0	
	Patrick Shehan	Colonel Dickson	80	0	0	95	10	0	
	Bernard M'Nulty	Michael Linn	20	0	0	31	10	0	
	Michael Linn	Caleb Powell	60	0	0	100	0	0	
	Mathew B. Ryan	Benjamin Furnell	60	0	0	138	0	0	
	Stephen O'Donnell	John O'Brien	50	0	0	110	0	0	
	Stephen Bourke	Stephen O'Donnell	40	0	0	60	0	0	
	John Hogan	John Howley	60	0	0	92	0	0	
	Doctor Stephenson	William Moore, &c.	65	0	0	115	0	0	
	James Hogan and Co.	John Baleford, &c.	65	0	0	100	0	0	
	Cummin and Mitchell	Thomas Waller	65	0	0	100	0	0	
	James Hogg	Mr. O'Connell	65	0	0	105	0	0	
	——— Malony	Mr. Corbett	12	0	0	20	0	0	
			7263	0	0	10987	13	4½	
William Street.	Thomas Moore	Charles Bianconi	70	0	0	120	0	0	
	Police Barrack	Mark O'Shaunessy	130	0	0	160	0	0	
	Richard Bodkin	Mr. Stanton and Mr. O'Shaughnessy.	50	15	0	85	0	0	
	William Todd and Co.	Messrs. Harman	116	0	0	160	0	0	
	Messrs. Harvey	Ditto	100	0	0	180	0	0	
	Edward Goodwin	Captain Wallace	28	0	0	36	0	0	
	Andrew Fowl	Messrs Peacock and Captain Wallace.	30	0	0	40	0	0	
	Owen E. Owen	Ditto Ditto	38	0	0	50	0	0	
	Marcella Higginson	Captain Wallace	38	0	0	45	0	0	
	Laurence Quinlivan	Ditto	45	0	0	60	0	0	
	Denis O Brian	Mr. Bold	45	0	0	60	0	0	
	James O'Grady	D. Gabbett, Esq.	55	0	0	70	0	0	
	John and William Hill	Ditto	100	0	0	130	0	0	
	Margaret O'Loughlin	Ditto	25	0	0	30	0	0	
	Thomas Quin	Ditto	42	0	0	55	0	0	
	Thomas Evans	Ditto	46	0	0	60	0	0	
	John Peacocke	Mr. Dan. Leahy	42	0	0	40	0	0	
	John Peacocke, second holding.	John Peacock	42	0	0	50	0	0	
	Patrick Kirby	Bridget Bunton	46	0	0	60	0	0	
	John Raleigh	Mrs. Bunton	46	0	0	60	0	0	
	William Bennis	Ditto	46	0	0	60	0	0	
	Thomas Barrett	Ditto	46	0	0	60	0	0	
	William and Thomas English.	Ditto	46	0	0	60	0	0	
	Michael Bourke	Executors of Nicholas Hannan.	40	0	0	50	0	0	
	Edmond O'Connell	Ditto	40	0	0	50	0	0	
	Tobias Potter	Ditto	40	0	0	50	0	0	
	Miss Anne Keane	Mr. Jones	44	0	0	60	0	0	
	William Purcell	Ditto	44	0	0	60	0	0	
	John Spillane	Ditto	44	0	0	60	0	0	
	Michael Molony	Mr. Sheeby	44	0	0	60	0	0	
	Thomas Sheehy	Mr. Jones	48	0	0	41	0	0	
	William Caulfield	Ellen Bourke	38	0	0	55	7	7	
	John Barry	Christopher Delmege	30	0	0	37	10	0	
	John Drysdale	Quinlan, Myles, and Alexander.	30	0	0	42	0	0	
	James Gubbins	Representatives of Mr. Hore and Alexander.	30	0	0	36	18	5	
	William O'Donnell	Ditto Ditto	30	0	0	40	0	0	
	William Cleary	Ditto Ditto	30	0	0	40	0	0	
	William Bradshaw	Mr. Smith, G. Massy, and Mr. Creagh.	38	0	0	50	0	0	
	Edward Creagh	Mr. Alexander	30	0	0	6	12	0	
	Edward Homan	Mr. Creagh and Mr. Alexander.	35	0	0	40	0	0	
	Edward Homan	Ditto	15	0	0				
	Mary Lawney (Late)	Mr. Hartigan	30	0	0	42	0	0	
	Timothy O'Kelly	Ditto	30	0	0	42	0	0	
	Dr. John Geary	Ditto	32	0	0	46	3	1	
	Dr. William Silver	Ditto	32	0	0	50	0	0	
	John Gleeson	Ditto	32	0	0	50	0	0	
	Thomas William Monsell	Ditto	32	0	0	46	3	1	
	Richard Lynch	Ditto	30	0	0	42	0	0	

Rent and Valuation of Occupiers—*continued.*

CITY OF LIMERICK. LIMERICK UNION.

Street.	Name of Occupier.	Name of Landlord.	Net Annual Value, as in Rate-Book. £. s. d.	Rent. £. s. d.	Observations.
William Street.	Edward Gayer	Ditto	30 0 0	36 16 5	
	Anthony Kennedy	Mr. Bowles	30 0 0	35 0 0	
	George Jackson (late)	Ditto	30 0 0	50 0 0	
	Thomas P. Vokes	Henry Bowles	30 0 0	40 0 0	
	Ellen Egan	Ditto	30 0 0	40 0 0	
	Denis M'Carthy	Alexander and Bowles	30 0 0	42 0 0	
	William Franklin	Mr. Bowles	30 0 0	42 0 0	
	James Bodkin	Ditto	30 0 0	42 0 0	
	Thomas Brazill	Ditto	30 0 0	42 0 0	
	Paul Connolly	Mr. M'Cormack	45 0 0	35 0	
	John Holohan	Mr. Hill and Mr. Creagh	40 0 0	65 0 0	
	William Byrnes	Charles M'Mahon	45 0 0	65 0 0	
	Anthony Size and Charles M'Mahon.	Mrs. Dodd and C. M'Mahon.	40 0 0	55 0 0	
	Charles M'Mahon	Mrs. Dodd	46 0 0	60 0 0	
	Edward Flannery	Mr. Merrick and Mr. Jepson.	36 0 0	52 0 0	
	Mary Mackey	Mr. Nugent	36 0 0	52 0 0	
	Patrick Wallace	Mr. Patt Ryan	22 0 0	30 0 0	
	Nicholas Lillis	Joseph Jones	42 0 0	60 0 0	
	Hugh Fennessy	Ditto	42 0 0	60 0 0	
	William and Samuel Hill	S. and J. Hill	60 0 0	75 0 0	
	James P. Evans	Ditto	60 0 0	90 0 0	
	Charles Bianconi	Ditto	20 0 0	130 0 0	
			2944 15 0	4027 10 7	
Mary Street.	Richard Connell	William Tinsly	30 0 0	40 0 0	
	John Nealon	Joseph Bromell	20 0 0	26 0 0	
	James Meehan	Stephen Rice	10 0 0	14 0 0	
	Daniel Kenna	James Bromell	10 0 0	4 12 2	
	Thomas Barrett John Hayes	John Meehan	24 0 0	36 0 0	
	John Bruce Widow Conway	Ditto	24 0 0	36 0 0	
	Michael M'Mahon	Rev. H. Hoare	16 0 0	13 0 0	
	Widow Hare	Mr. Creagh	16 0 0	18 9 6	
	Mrs. Joyce	Mr. D. Croker	15 0 0	22 0 0	
	James Kelly	Mrs. Joyce	15 0 0	13 0 0	
	Patrick Conway	Mr. D. Croker	15 0 0	15 0 0	
	Michael Lyons	Ditto	14 0 0	15 0 0	
	John Elliott Michael O'Connor	Patt Leonard	30 0 0	42 0 0	
	James Donohue James Russell	Mrs. Sergeant James Donohue	22 0 0	16 0 0 18 0 0	
	Joseph Bondy	Widow Sergeant	20 0 0	18 0 0	
	Widow Meehan Patrick M'Namara	Ditto Mrs. Meehan	22 0 0	28 0 0 14 0 0	
	Patrick Hannafan Francis Reddan	Paul Conolly	20 0 0	22 0 0	
	John Honan —— Murray	Doctor Carey	15 0 0	27 10 0	
	Thomas M'Namara	Doctor Galway	15 0 0	23 0 0	
	James Mulready Garrett Costello	Miss Parker	15 0 0	14 0 0	
	—— Hanrahan	Mr. Young	20 0 0	31 10 0	
	John Ryan	Mrs. Lambert	20 0 0	17 1 6	
	John Clanchy	Ditto	20 0 0	13 0 0	
	John Conway	Mr. M. Barrington	25 0 0	26 0 0	
	Francis Blackwell Philip Kelly	Mrs. Grace	30 0 0	40 0 0	
	Mort. Dwyer	Paul Conolly	20 0 0	25 0 0	
	William Terrott	Amos Vereker	10 0 0	15 0 0	
	Daniel Kennedy Michael Flaherty	Doctor Vereker	30 0 0	40 0 0	
	Daniel Brennan	Mr. Joyce	14 0 0	22 0 0	
	John Gamble		20 0 0	30 0 0	
	Thomas Carrig	Richard Baker	16 0 0	18 0 0	
	James Hogan	Mr. Kirby	16 0 0	20 5 0	
	Untenanted 12th March 1840.	Richard Baker	10 0 0	12 0 0	
	James Real		20 0 0	25 0 0	
	Thomas Clifford Richard Fitzgerald	Mrs. Russell Thomas Clifford	10 0 0 7 0 0	19 0 0	
	Thomas Keane Michael Molony	Patt Tuohy	14 0 0	18 0 0	
	Michael O'Neill Henry Morrisson	James Hill	22 0 0	34 0 0	
	James Kelly	Andrew Fowle	10 0 0	6 10 0	
	William O'Neill	Ann Hinchy	20 0 0	30 0 0	
	Michael Kelly	Mrs. Lynch	18 0 0	14 0 0	
	William Kelly	Michael Gavin	20 0 0	15 0 0	
	Thomas Dempsey	Mr. Spaight and Mr. O'Farrell.	9 0 0	9 0 0	
	John O'Brien	Ditto Ditto	18 0 0	18 0 0	
	Edward Real	James Myles	4 0 0	5 4 0	
	Michael Clifford	Ditto	4 0 0	5 0 0	
	Patt O'Brien	Mr. Cooke	12 0 0	14 10 0	
	John Connors	—— Lynch	20 0 0	34 0 0	
	James O'Brien		18 0 0	29 0 0	
	Patt Collins	Thomas Myles	18 0 0	23 0 0	

APPENDIX.

Limerick.

Rent and Valuation of Occupiers in City of Limerick.

Rent and Valuation of Occupiers—*continued.*

CITY OF LIMERICK. LIMERICK UNION.

Street.	Name of Occupier.	Name of Landlord.	Net Annual Value, as in Rate-Book. £.	s.	d.	Rent. £.	s.	d.	Observations.
Mary Street.	Thomas M'Knight	Thomas Myles	18	0	0	20	0	0	
	Miss Jones Patt Hallinan	Dr. Hall Miss Jones	20	0	0	16	0	0	
	James Daley	Michael Gavin	15	0	0	19	0	0	
	John Cunneen	Miss Ryan	15	0	0	19	14	0	
	Peter Lyons	Isaac J. Jones	18	0	0	25	0	0	
	Michael Daley	H. Watson	10	0	0	14	0	0	
	Michael Kearny	Crofton M. Vandelure	14	0	0	8	15	0	
	Michael Kearny	William Kearny	16	0	0	3	0	0	
	Patrick Hogan	Crofton M. Vandelure	12	0	0	9	0	0	
	John Kirby	Lord Langford	15	0	0	11	12	7½	
	Patt Conway	Patt Tuohy	15	0	0	19	0	0	
	James Lane	Patrick Tuohy	10	0	0	19	0	0	
	John Larkin	Ditto	16	0	0	20	0	0	
	Samuel Brohan Miss Anne Walsh	John Hassett	10	0	0	14	0	0	
	John Hassett	Michael Gavin	18	0	0	6	0	0	
	Matthew Duggan Patrick O'Brien	Mr. Glover	10	0	0	15	0	0	
	Michael Bourke	Ditto	10	0	0	15	0	0	
	Widow Skiddy	Andrew Fawl	16	0	0	25	0	0	
	Joseph Dwyer	Widow Grady	22	0	0	35	0	0	
	Mr. Bindon	Counsellor Lefroy	20	0	0	30	0	0	
	Maurice Keane	Captain Wilkinson	20	0	0	30	0	0	
	William Carroll	Mr. Glover	20	0	0	25	0	0	
	Daniel Gubbins	Patrick Tuohy	16	0	0	20	0	0	
	Patrick Silver	Miss O'Brien	20	0	0	8	15	0	
	John Byrnes Michael Tierny	Dr. Hall, late William O'Farrell	15 19	0 0	0 0	26 29	0 0	0 0	
	Daniel Burns Thomas Malony	Mr. Molony, late Mr. Hall	15	0	0	28	0	0	
	Patt M'Namara	Widow Egan	31	0	0	40	0	0	
	James M'Mahon	Mrs. Hanrahan	15	0	0	28	0	0	
	Jerry Hayes	Michael Gavin	25	0	0	38	0	0	
	Simon Parker	Mr. Holland	25	0	0	30	0	0	
	Patt M'Mahon	William Glover	20	0	0	30	0	0	
	Michael Connors Edmond Sheeley	Valentine Hallinan	16	0	0	23	0	0	
	Thomas M'Key	Mrs. Gubbins	20	0	0	28	0	0	
	Edmond Hartigan	Michael Gavin	8	0	0	8	0	0	
	Anne Walsh	Ditto	10	0	0	14	16	0	
	John Quilty	Michael Gavin	6	0	0	11	4	0	
	William Flanavan	Mr. Hallinan	20	0	0	30	0	0	
	Bat Cavanagh	John Hanly	20	0	0	30	12	0	
	John Conway	Jeremiah Hayes	20	0	0	26	0	0	
	John Bernard	Edmond Bernard	10	0	0	12	0	0	
	John Burke	Ditto	10	0	0	11	0	0	
	John Fitzgibbon Mrs. Kelly	Mr. Robinson	20	0	0	30	0	0	
	John Fitzgibbon	John Meehan	15	0	0	20	0	0	
	Widow Kennedy	Ditto	15	0	0	20	0	0	
	William Farrell	Ditto	15	0	0	20	0	0	
	Patrick Callinan	Patrick Tuohy	14	0	0	9	6	0	
	Daniel Kenna	G. Dartnell	15	0	0	13	0	0	
	David Hennessy	Mrs. Ryan	15	0	0	15	0	0	
	Malachy Ryan	John Hassett	20	0	0	30	0	0	
	John Burke Charles Brahan	Mr. Croker Charles Brahan	18	0	0	30	0	0	
	Michael Ducy	Lord Limerick	18	0	0	20	0	0	
	Denis Conway	John Foley	17	0	0	24	0	0	
	William M'Allister	Ditto	16	0	0	12	0	0	
	John Meehan	Mr. Leahy	20	0	0	30	0	0	
	John Nunan	Mr. Villiers	20	0	0	18	9	2	
	Patrick Coleman —— Conway	John Meehan	30	0	0	40	0	0	
	Daniel Kennedy	Miss Rahilly	17	0	0	25	0	0	
	Patrick Hayes	Miss O'Brien	20	0	0	25	0	0	
	William Casey	Mr. Ferrar	25	10	0	30	0	0	
	Joseph Bromell	Lord Limerick	18	0	0	25	0	0	
	John Meskell	James Bromell	18	0	0	25	0	0	
			1910	10	0	2417	15	11½	
Mungret Street.	Mr. Thomas Sheehy	Mr. Merrick	21	0	0	25	0	0	
	Miss Kent	Mr. Sheehy	18	0	0	20	0	0	
	William Purcill	Mr. Merrick	18	0	0	20	0	0	
	Miss Dickson	Mr. Creagh	24	0	0	29	10	0	
	James Halpin	Ditto	18	0	0	26	6	0	
	Same	Mr. Carmody	24	0	0	34	0	0	
	Mr. Halpin	Mr. B. Dixon	24	0	0	35	0	0	
	Joseph Kelly	Mr. Russell	12	0	0	16	0	0	
	James Browne	Ditto	10	0	0	14	0	0	
	Margaret Godfrey	Ditto	4	0	0	6	0	0	
	James Mahony	H. O'Callaghan	16	0	0	17	6	0	
	Mr. Connors	Mr. Merrick	6	10	0	8	10	0	
	Mr. Hurly	Ditto	8	0	0	10	0	0	
	Hannah Molony	Ditto	8	0	0	14	0	0	
	Mr. John Mado	Ditto	8	0	0	8	0	0	
	Mr. Saunders	Widow Jones	16	0	0	18	0	0	
	Mr. Gabriel Alley	Ditto	18	0	0	17	0	0	
	Miss Ryan	Representatives of A. Mahony.	12	0	0	20	0	0	

Rent and Valuation of Occupiers—*continued.*

CITY OF LIMERICK. LIMERICK UNION.

Street.	Name of Occupier.	Name of Landlord.	Net Annual Value, as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
Mungret Street.	Thomas Scanlan	Representatives of Nathaniel Foyle	16 0 0 24 0 0	46 3 0	
	John Unthank	Peter Arthur	34 0 0	42 0 0	
	Joseph Unthank	Ditto	30 0 0	37 0 0	
	Mr. Lawson	Ditto	28 0 0	37 0 0	
	Widow M'Mahon	Ditto	30 0 0	36 18 0	
	Same	Pierce Creagh	14 0 0	20 0 0	
	Mr. Connell	Ditto	16 0 0	20 0 0	
	John O'Brien	Ditto	22 0 0	28 0 0	
	Robert Frost	Ditto	22 0 0	28 0 0	
	William Curtin	Ditto	22 0 0	28 0 0	
	Charles Unthank	Ditto	22 0 0	28 0 0	
	Mat. Egan	Ditto	22 0 0	28 0 0	
	Mr. Thomas Byrns	Rev. Mr. Hefferman	20 0 0	21 0 0	
	Widow Byrns	Ditto	11 0 0	12 0 0	
	Julia Quin	Mr. Wilkinson	16 0 0	20 0 0	
	Mr. Egan	Ditto	18 0 0	24 0 0	
	Mr. Shanny	Ditto	3 0 0	5 3 0	
	Mr. Bouchier	Ditto	22 0 0	30 0 0	
	Mrs. Morgan	Ditto	18 0 0	24 0 0	
	Mr. Garvey	Mr. Wilkinson	3 0 0	5 0 0	
	Michael Molony	Mr. Toohy	8 0 0	10 0 0	
	Mr. Herbert	Dr. Wilkinson	12 0 0	14 0 0	
	Mr. Enright	Ditto	22 0 0	30 0 0	
	Mr. William Tool	James Hickey	12 10 0	15 10 0	
	Mr. Tobin	Ditto	3 0 0	5 0 0	
	James Hickey	Mr. Rice	11 0 0	14 0 0	
	James O'Connor	George Hill	22 0 0	28 0 0	
	Thomas Malone	Ditto	22 0 0	28 0 0	
	John O'Keeffe	Mr. Unthank	12 0 0	18 0 0	
	Miss Quinlans	Ditto	15 0 0	20 0 0	
	Mr. Michael Cullane	Ditto	3 0 0	5 0 0	
	Mr. John Hacket	Ditto	15 0 0	18 0 0	
	John Abrell	Rev. Mr. Lloyd	15 0 0	18 0 0	
	William Gould	Earl of Stradbrook	15 0 0	14 15 0	
	Thomas Parker	Mr. O'Shea	22 0 0	17 0 0	
	Widow Therry	Silvy Hands	7 0 0	9 10 0	
	Miss Casey	Ditto	24 0 0	30 0 0	
	Richard Powel	Mr. Newsom	20 0 0	20 0 0	
	Miss Jackson	Mr. Hogan	18 0 0	25 0 0	
	Mr. Rice	Ditto	18 0 0	25 0 0	
	Mr. Robinson	Mr. Unthank	65 0 0	75 0 0	
	George M'Gowen	Ditto	16 0 0	20 0 0	
	Thomas M'Guire	Miss Ryan	25 0 0	30 0 0	
	John Roche	Ditto	18 0 0	24 0 0	
	Michael Mulcare	Mr. Bromell	12 0 0	18 0 0	
	John Groves	Mr. Unthank	10 0 0	15 0 0	
	John Dalton	Michael Healy	18 0 0	30 0 0	
	James Deegan	Mr. Unthank	12 0 0	4 12 0	
	William Ivers	Ditto		8 4 0	
	James Deegan	Ditto		6 0 0	
	Andy Quirke	Mr. Brommell	10 0 0	8 4 0	
	Patrick Roche	Ditto		8 4 0	
	John Tracy	Ditto		8 4 0	
	Edward Hare	Ditto	10 0 0	18 14 0	
	Mr. Sheehy	Mr. Arthur	18 0 0	20 0 0	
	William Ginnane	Ditto	18 0 0	25 0 0	
	Mr. Mulqueen	Ditto	22 0 0	30 0 0	
	Mr. Ryan	Mr. Supple	15 0 0	20 15 0	
	Mr. Gillan	Harrisson Lee	15 0 0	20 15 0	
	Harrisson Lee	Mr. Crompton	50 0 0	60 0 0	
			1309 0 0	1574 3 0	
Broad Street.	Mr. Joynt	James M'Mahon	24 0 0	28 0 0	
	Mr. Blanford	William Hunt	15 0 0	25 0 0	
	Mr. Lynch	Ditto	15 0 0	25 0 0	
	Thomas Connors	Ditto	4 0 0	6 0 0	
	Patrick Hayes	P. Holland	24 0 0	30 0 0	
	Michael Brandon	Mr. Browning	22 0 0	27 10 0	
	John Gorman	Mrs. Armstrong	14 0 0	18 0 0	
	Thomas Creed	John Lacy	4 0 0	6 0 0	
	Mr. William Connell	Mr. Armstrong	22 0 0	30 0 0	
	John Fitzgerald	John Lacy	4 0 0	6 0 0	
	James Connell	P. Holland and Mr. Loony	30 0 0	40 0 0	
	John Browne	Ditto and ditto	30 0 0	40 0 0	
	Patrick Connors	Mr. Creagh	36 0 0	46 0 0	
	Widow Ryan	Ditto	36 0 0	46 0 0	
	James Quin	Mr. Creagh, under the Courts	36 0 0	46 0 0	
	Hugh Molony	Ditto	36 0 0	46 0 0	
	Joseph Sheehy	Mr. Leahy	27 0 0	35 0 0	
	Miss Meehan	Mrs. Synan	18 0 0	26 0 0	
	Patrick M'Grath	Ditto	4 0 0	5 0 0	
	William Synan	H. O'Sullivan	22 0 0	30 0 0	
	Thomas Purcill	J. N. Russell	36 0 0	40 0 0	
	William Sheppard	Mr. Banks	45 0 0	60 0 0	
	Martin Roohan	Timothy Carey	15 0 0	20 0 0	
	James M'Mahon	Ditto	15 0 0	20 0 0	
	Richard Hartigan	Mr. Bowles	15 0 0	20 0 0	
	James Blackwell	J. N. Russell	12 0 0	16 0 0	
	Mrs. Reedy	Ditto	3 0 0	4 0 0	

APPENDIX

Limerick.

Rent and Valuation of Occupiers in City of Limerick.

Rent and Valuation of Occupiers—*concluded.*

CITY OF LIMERICK. LIMERICK UNION.

Street.	Name of Occupier.	Name of Landlord.	Net Annual Value, as in Rate Book.			Rent.			Observations.
			£.	s.	d.	£.	s.	d.	
Broad Street.	John Lacy	J. N. Russell	24	10	0	33	0	0	
	Denis Ryan	F. P. Russell	24	10	0	33	0	0	
	Mrs. Moore	Ditto	38	0	0	50	0	0	
	W. Hogan	Mrs. Hunt	28	0	0	40	0	0	
	Edward Brown	Mr. Butler, &c.	34	0	0	42	0	0	
	George V. Woods	Rev. Mr. Rose	22	10	0	33	0	0	
	Francis Benn	Ditto	21	0	0	30	0	0	
	Thady Lane	Ditto	21	0	0	30	0	0	
	Thomas Fitzgerald	Ditto	21	0	0	30	0	0	
	Mr. Bowles	Mr. Grace	21	0	0	30	0	0	
	Patrick Dooley	Ditto	21	0	0	30	0	0	
	Mrs. Kennedy	J. N. Russell	17	0	0	26	0	0	
	Mr. Enright	Ditto	17	0	0	26	0	0	
	William Ryan	Thomas Purcell	13	0	0	18	10	0	
	David Shine	Ditto	5	0	0	8	0	0	
	Michael Browne	J. N. Russell	17	0	0	26	0	0	
	William Ferguson	Rev. Mr. Walsh	14	0	0	20	0	0	
	Mrs. Connors	Ditto	5	0	0	6	0	0	
	Thomas Russell	Mr. Johnson	9	0	0	12	0	0	
	Jane Ryan	Ditto	4	0	0	6	0	0	
	James Neville	Ditto	9	0	0	16	0	0	
	James Quin	Widow Scott	21	0	0	30	0	0	
	Widow Holohan	Ditto	5	0	0	6	0	0	
	Mr. O'Brien	Mr. Drisdall	22	10	0	30	0	0	
	Mr. Doody	Ditto	5	0	0	8	0	0	
	Mr. Wade	Ditto	5	0	0	8	0	0	
	Martin Honan	Mr. Molony	11	0	0	14	0	0	
	Mr. Richmond	Ditto	5	0	0	7	0	0	
	Timothy Moylan	Ditto	7	0	0	11	0	0	
	Mr. Griffin	Ditto	5	0	0	17	0	0	
	Mr. Tinsly	Ditto	28	0	0	36	0	0	
	Mr. William Molony	Miss Harrold	10	0	0	15	0	0	
	Patrick Finn	Ditto	5	0	0	6	0	0	
	Mr. Madigan	John Finn	12	0	0	18	0	0	
	John Turner	Widow Circuit	5	0	0	6	0	0	
	Patrick Collins	John Barry	18	0	0	25	0	0	
	Mr. Bassett	Ditto	18	0	0	25	0	0	
	Mr. Sheehy	Mr. Stanton	18	0	0	22	0	0	
	Patrick Griffin	Mr. Sheehy	7	0	0	9	0	0	
			1158	0	0	1580	0	0	

SUMMARY OF PRECEDING TABLE.

COMPARISON OF RENT WITH VALUATION IN FIVE OF THE PRINCIPAL STREETS.

CITY OF LIMERICK. LIMERICK UNION.

Name of Street.	Number of Tenements.	Number whose Valuation less than Rent.	Number whose Valuation equal to Rent.	Number whose Valuation exceeds the Rent.	Total Valuation.			Total Rent.		
					£.	s.	d.	£.	s.	d.
George's-street	139	127	..	12	7,263	0	0	10,987	13	4½
William-street	69	66	..	3	2,944	15	0	4,027	10	7
Mary-street	111	87	5	19	1,910	10	0	2,417	15	11½
Mungrett-street	74	71	1	2	1,309	0	0	1,574	3	0
Broad-street	66	66	..	..	1,158	0	0	1,580	0	0
Total	459	417	6	36	14,585	5	0	20,587	2	11

WATERFORD UNION.

Extracts from Minute-Book of Board of Guardians.

Extracts from Minute-book.

Union declared 20th April, 1839; 11 ex-officio, 34 elected Guardians. The first meeting of the Board of Guardians was held at the Town-hall on the 8th day of June, 1839, Samuel King, Esq., chairman *pro tem.* Present 10 ex-officio, 31 elected Guardians, and the Assistant Poor Law Commissioner.

Valuation Committee.

Moved by Thomas Murphy, Esq., seconded by Thomas Gamble, Esq., That a committee be appointed to inquire into the valuations and surveys of the Union, and report thereon. Motion carried.

The committee named consisted of 3 Guardians for the city, and 12 Guardians for the rural portion.

At an extraordinary meeting of the Board of Guardians, held in the Town-hall, June 22nd, 1839, Henry Alcock in the chair. Present 5 ex-officio, 19 elected Guardians, and the Assistant Poor Law Commissioner.

Second Valuation Committee.

Moved by Alderman Milward, and seconded by John Hacket, Esq., That a committee of 9 Guardians be appointed, to be called the Valuation Committee, with power to supply omissions in their number, and to associate with them Guardians in turn for each electoral division, to superintend the progress of the valuation of the Union; such committee to be open to Guardians and to hold meetings once a fortnight, and to report to the Board when the valuation for each electoral division shall have been completed, and that the following gentlemen do form that committee:—

City of Waterford.	*County Waterford.*	*County Kilkenny.*
Alderman Harris,	Wm. Christmas,	John H. Jones,
John Power,	Maurice Ronayne,	John Hacket,
Wm. Aylward.	William Morris.	John Carrol.

Moved by George Meara, Esq., seconded by John Power, Esq., That the chairman be directed to advertise for valuators in the three Waterford newspapers, and the two Kilkenny papers, Evening Mail and Post, once in each. Carried.

At a meeting of the Board of Guardians, held in the Town-hall, July 1st, 1839, Henry Alcock chairman. Present 9 ex-officio, 31 elected Guardians, and the Assistant Poor Law Commissioner.

After certain proceedings relative to the appointment of a secretary were concluded, Moved by Samuel King, Esq., and seconded by Maurice Ronayne, Esq., That two valuators be appointed for the rural portion of the Union. Carried.

Moved by Thomas Meagher, Esq., seconded by John Power, Esq., That 2*l.* 2*s.* be paid the valuators for the valuation of every 1000 statute acres (houses included gratis) in the Union, and that they give security to complete the same within 12 months from the time of getting notice from the Board. Carried.

County Valuators appointed.

The Board having proceeded to ballot, the numbers were, for Mr. Gamble 24, Mr. Lymberry 20, Mr. Barron 19. Mr. Gamble and Mr. Lymberry were appointed valuators.

It was also moved and carried that an advertisement be inserted once in each of the Waterford papers, prolonging the time for valuing all rateable property in the city, exclusive of land in the liberty, to the next meeting. It was also moved that those meetings be open to the public, and that the chairman should convey to the Commissioners the wishes of the Board on the subject.

At a meeting of the Board of Guardians, held in the Town-hall, 13th July, 1839, Henry Alcock, Esq., in the chair. Present 4 ex-officio, 19 elected Guardians.

It was moved and carried that 300*l.* be the security for the valuators. Moved by John Power, Esq., seconded by John Barden, Esq., That two valuators be apppointed for the city. Put and carried.

Moved by William Morris, Esq., seconded by J. Harris, Esq., That 8*d.* per house as a joint remuneration be given to the valuators of the city, and that 200*l.* be the security. The valuation to be completed on or before 25th March next. Motion carried.

City Valuators appointed.

The Board having proceeded to ballot, the numbers were, for Mr. Hearne 23, Mr. Galway 15, Mr. Hudson 13, Mr. Lumley 1. Mr. Hearne and Mr. Galway were appointed city valuators.

At a meeting of the Board of Guardians, held in the Town-hall, on Saturday, July 20th, 1839, Henry Alcock, Esq., in the chair. Present 5 ex-officio, 17 elected Guardians, and Assistant Poor Law Commissioner.

Appointment of Valuators irregular.

The minutes of the last meeting were read. The correspondence of the Commissioner on the irregularity and illegality of making appointments by ballot was read, and after some other motions were disposed of.

Moved by Thomas Meagher, Esq. and seconded by Thomas Murphy, Esq., That the following notice be published in each of the Waterford newspapers, on Monday in the Mirror; Wednesday in the Mail; and Saturday in the Chronicle. Carried *nem. con.*

APPENDIX.

Waterford.

Extracts from Minute-book.

Advertisement for Valuators.

NOTICE.—POOR LAW VALUATION.

"The Commissioners having by letters dated the 11th instant declined to confirm the appointment of valuators for the Waterford Union, on the ground of such appointment having been made by ballot, and they the Commissioners having informed the Board of Guardians that the terms agreed on in other Unions were much lower, Resolved, that the Board of Guardians of the Waterford Union do proceed to appoint valuators for the said Union on Tuesday, the 30th July, at 12 o'clock, in the Town-hall. All persons desirous of becoming valuators are hereby given notice to send in Sealed Proposals to the clerk of the Waterford Union, specifying the rate per Irish or statute acre, or per 1000 Irish or statute acres, including all rateable property in the rural portion of said Union, and also specifying the rate per house in the city of Waterford at which the parties are willing to undertake the same."

At a meeting of the Board of Guardians, held in the Town-hall, July 30th, 1839, H. Alcock Esq., in the chair.

The applications and testimonials of the several candidates for the valuatorship of the rural portion of the Union, also for the city, were read in the presence of the Assistant Commissioner, J. O'Donohue, Esq.

Moved by John Power O'Shea, Esq., seconded by Samuel King, Esq., That this Board consent to give a joint remuneration to two valuators, 2*l.* per 1000 statute acres. Carried, T. Meagher, Esq., dissenting.

Moved by John Power O'Shea, Esq., seconded by Henry Law, Esq., That the sum of 5*s.* per 1000 statute acres be paid the valuators of the Union for reporting to the Guardians or their clerk, any change which shall have taken place in the parcels of land held by one or more occupiers in said Union, and a statement of all the particulars contained in said valuation, and so in proportion for any number of acres. Carried, Thomas Dillon, Esq., dissenting.

It was also resolved, That 10*s.* a-day be allowed the valuators for attending at Sessions in cases of appeal if the valuation be confirmed, and 5*s.* a-day if the valuation be quashed or amended. Carried as an amendment to a motion for allowing a larger sum.

County Valuators appointed.

The several candidates for the valuatorship of the rural portion of the district were called, when the chairman informed them of the resolution first passed. Seven candidates appeared, and after the votes were taken a motion was put and carried, That Messrs. Lymberry and Barron be appointed, Dr. Poole dissenting.

Moved by William Morris, Esq., seconded by Thomas Dillon, Esq., That the two valuators for the city be paid 6*d.* per house and premises. Carried, J. Power, Esq., dissenting.

City Valuators re-appointed.

Moved by Dr. Poole, seconded by John Hacket, Esq., That Thomas M. Galway and Thomas Hearne be re-appointed valuators. Unanimously carried.

A letter was read from Mr. Mortimer respecting copies of part of the county Waterford valuation.

A motion was carried unanimously, That the valuators for the city be allowed 5*s.* a-day for attending the Sessions in cases of appeal if the valuation be affirmed; 2*s.* 6*d.* per day if the rate be quashed.

At a meeting of the Board of Guardians of the Waterford Union, held August 6th, 1839, Henry Alcock, Esq., chairman. Present 6 ex officio, 14 elected Guardians, and the Assistant Commissioner.

The county and city valuators being in attendance with their respective securities—

Moved by William Aylward, Esq., seconded by John Hacket, Esq., That the Board do approve of the following persons as securities for the under-mentioned valuators.

Sureties for Valuators.

[Here follow the names of two sureties for each county valuator, in 300*l.*, and of two sureties for each city valuator in 200*l.* each.] Carried unanimously.

The several bonds and contracts were accordingly executed by the parties.

Moved by George Meara, Esq., seconded by William Morris, Esq., That the blanks in the bond and contract for the period at which the city valuation shall have been completed be filled up with the words "five calendar months." Carried unanimously.

Moved by John H. Jones, Esq., seconded by Thomas Murphy, Esq., That the blank in the second covenant of the contract entered into by the city valuators be filled up at the rate of 4*d.* per house and premises. Carried unanimously.

Moved by William Aylward, Esq., seconded by John W. Maher, Esq., That our clerk be directed to write immediately to the Commissioners for all papers necessary to effect the valuation of the Union. Carried unanimously.

At a meeting of the Board of Guardians, held at the Town-hall, August 19th, 1839, Henry Alcock, Esq., chairman. Present 4 ex-officio, 11 elected Guardians, and the Assistant Commissioner.

Valuators instructed by Poor Law Commissioner.

The county valuators having complained of the difficulty of ascertaining the number of acres held by the several individuals in the Union, were called in, when the Assistant Commissioner (as far as in him lay) gave them instructions as to the means by which they might obtain the necessary information.

At an extraordinary meeting of the Board of Guardians, held in the Town-hall, August 29th, 1839, for the purpose of taking into consideration the plan of the Union workhouse, Henry Alcock, Esq., chairman. 7 ex-officio, 10 elected Guardians.

The city valuators being in attendance were called in, when their books were examined by the chairman and others; approved of; and some motions with respect to the plan of the workhouse were considered and disposed of.

Extracts from Minute-book.

At a meeting of the Board of Guardians, held in the Town-hall, September 16th, 1839, Henry Alcock, Esq., chairman. The Assistant Commissioner being present, and 2 ex-officio and 12 elected guardians.

Question as to occupier where several tenants.

The city valuators were called in. On the examination of their books a question was raised, viz., who is to be set down in the schedule as the occupier when there are several tenants or room-keepers in the house. In elucidation of the point the Assistant Commissioner read a letter from the Commissioners addressed to the Belfast Union, wherein it was stated that the owner's name should be entered.

Mr. Barron, one of the valuators of the rural portion of the Union, was then called, and his book examined and approved of.

It was then ordered, That the county and city valuators meet and arrange their respective bounds.

At a meeting of the Board of Guardians, held in the Town-hall, on the 14th October, 1839, William Morris in the chair. Present 4 ex-officio, 10 elected Guardians.

A committee of valuation was fixed to meet on Saturday, 26th instant.

At a meeting of the Board of Guardians, held in the Town-hall, on Monday, 27th January, 1840, Henry Alcock chairman. Present 3 ex-officio, 8 elected Guardians.

It was moved by Michael Dobbyn, and seconded by John Bogan, and resolved, That the sum of 10*l.* 19*s.* 6*d.* be paid to R. Mortimer for furnishing extracts from the county valuation for the valuation as per account furnished.

Notice of motion for adding to the Valuation Committee was given by Wm. Aylward.

Landlord's rate.

At the desire of the Assistant Commissioner the city valuators attended. A question having been raised as to the filling up the column in the sheets headed "Landlord's Rate," where the valuators could not learn the reserved rent, the Commissioner informed the valuators that in such cases they should assume that the estimated value was the rent paid.

At a meeting of the Board of Guardians, held at the Town-hall, February 24th, 1840, Henry Alcock in the chair. Present, 3 ex-officio, 14 elected Guardians, and the Assistant Commissioner.

Moved by William Aylward, seconded by William Morris, That Thomas Murphy, D. Carrigan, John Barden, Michael Dobbyn, John Bogan, Thomas Gamble, and Henry Langley, be members of the Valuation Committee. Carried *nem. con.*

At a meeting of the Board of Guardians, held at the Town-hall, on Monday, 23rd March, 1840, Henry Alcock chairman. Present, 6 ex-officio, 14 elected Guardians, and the Assistant Commissioner.

Thomas Galway, one of the valuators of the city, having claimed payment for the valuation thereof, Mr. O'Donoghue, on inspecting the sheets, declared them unfit to be used as public documents, and ordered a fair copy to be written out.

Moved by William Aylward, seconded by John Power, and resolved, *nem. con.*, That the sheets now exhibited are not duly completed according to the valuator's contract and bond.

Moved by John Power, seconded by Matthew Poole, and resolved, *nem. con.*, That the rural valuator be directed to finish the valuation of that part of the city which comes under the contract before the next meeting of Guardians, which will be held on Thursday, 16th of April, 1840, and that the clerk send a copy of this resolution to both the valuators.

It was also moved, seconded, and carried, That the sum of 50*l.* be paid on account to the city valuators.

At a meeting of the Board of Guardians, held at the Town-hall, 16th of April, 1840, Henry Alcock chairman. Present 3 ex-officio, and 8 elected Guardians, and the Assistant Commissioner.

The county valuators having informed the Board that they could not furnish them with the valuation of that part of the city which comes under their contract, as required by a resolution adopted at the last meeting, owing to the great difficulty of ascertaining the acreage of Mr. Lane Fox's property—it was moved by John Bogan, and seconded by John Hacket, That in order to prevent the necessity of appeal against the rate, our chairman be requested to apply to Mr. D. Stewart, the agent of Mr. Lane Fox, to furnish to the valuators such information respecting Mr. Fox's property in this Union as may be necessary to enable them to value same. Carried *nem. con.*

At a meeting of the Board, held 15th May, 1840, John Barden in the chair. Present, 1 ex-officio, 6 elected Guardians, and the Assistant Commissioner.

Mr. D. Stewart's reply to the president's letter, pursuant to a resolution adopted at the last Board meeting, having been read, it was seconded and carried, That it be inserted on the minutes.

Valuation of young plantations.

Moved by Mr. Aylward, seconded by Henry Alcock, and resolved, That a difference of opinion having arisen on this Board as to the mode of valuing young plantations, such not being for ornamental purposes, the opinion of the Commissioners be taken, as to whether such plantations are to be valued according to their agricultural capabilities, or in their actual state of plantations; and that our clerk be directed to transmit a copy of this resolution to the Commissioners.

At a meeting of the Board of Guardians, held in the Town-hall, 12th January, 1840, William Morris chairman. Present 3 ex-officio and 11 elected Guardians.

After some conversation relative to the instructions contained in the Commissioners' letters, received 19th May last, respecting the mode of valuing young plantations, it was moved and

APPENDIX.

Waterford.

Extracts from Minute-book. Tolls on shipping.

carried, That the communications received from the Commissioners relative to young plantations be handed to the Valuation Committee, for the guidance of the valuators of such property. Extracts from Minute-book. Carried *nem. con.*

The question of the liability of the Harbour Commissioners to be rated in respect of the tolls on shipping having been moved, the Assistant Commissioner intimated to the Board, that in his opinion such tolls were not rateable, as being collected for public purposes.

Thomas Galway, one of the city valuators, whose letter of application had been previously read, having been called in, was informed by the Board that they could not entertain the subject of his communication, viz., payment for the duty of valuator, now stated to have been completed, until the Committee of Valuation had reported thereon.

At a meeting of the Board of Guardians, held on Friday, 7th August, 1840, Samuel King in the chair. Present 4 ex-officio and 12 elected Guardians.

It was moved by John Hacket, and seconded by Henry Alcock, That the city valuators be paid the sum of 50*l.* on account. Carried *nem. con.*

The valuators of the rural portion of the Union having informed the Board that they were unable to ascertain the net yearly value of the Knockmahon mines,—

Knockmahon mines.

It was moved and carried, That the clerk be directed to write to the Poor Law Commissioners, to ascertain how the mines of Knockmahon were to be valued.

At a meeting of the Board of Guardians, held at the Town-hall, on Friday, 4th September, 1840, Henry Alcock chairman. Present 5 ex-officio, 11 elected Guardians, and the Assistant Commissioner.

A copy of a resolution, adopted at a meeting of the Valuation Committee, held on the 8th ultimo, was laid before the Board, to the effect, that as the rural Valuators had not completed their duties within the time specified in their contract, no subsequent acts of the committee should prejudice the legal rights of the Board of Guardians.

At an extraordinary meeting of the Board of Guardians, held at the Town-hall, on Tuesday, 22nd September, 1840, Sir Benjamin Morris, V. C., in the chair. Present 1 ex-officio and 6 elected Guardians.

Question as to tim for declaring rate.

Moved and carried, that the clerk inquire from the Commissioners, whether the Guardians, immediately after the completion of the valuations, and the notice of them, and plan for submitting such valuations to the inspection of the public is given, are competent to declare a rate; or whether the declaring of such rate must abide the expiration of the time for which such valuation is submitted to the consideration of the public—being for the period of 21 days.

At an adjourned meeting of the Board of Guardians, held at the Town-hall, on Friday 25th September, 1840, Sir Benjamin Morris, V. C., in the chair. Present 2 ex-officio and 10 elected Guardians.

The minutes of the last day's meeting, and the communications of the Commissioners, having been read, the chairman of the Valuation Committee handed in the Report of the completion of the valuation, which the chairman read for the Board.

Moved by William Aylward, seconded by John Hacket, and resolved unanimously, That the Report of the committee now read be entered on the minutes.

Valuation completed.

REPORT.—The Committee of Valuation take leave to report to the Board of Guardians that the valuation of this Union is complete, and fit for public inspection.

Waterford, September 25*th*, 1840.

(Signed) WILLIAM MORRIS, Chairman.

Valuation books opened for inspection.

Moved by William Aylward, and seconded by Michael Dobbyn, and resolved unanimously, the Committee of Valuation having reported that the valuation of this Union is completed, and fit for public inspection, we now resolve, That the books containing such valuation be kept at the Town-hall (our temporary Board-room), during the time directed by law for public inspection, and that our clerk and the valuators attend there daily, between the hours of 10 in the forenoon and 4 o'clock in the afternoon, to receive objections; and that of this public notice, according to the Act, be given on to-morrow, 26th instant, in the Waterford Mail, Chronicle, and Mirror, and that 100 notices be printed for distribution in the electoral divisions of the Union.

It was then resolved, That the notice for the exhibition of the valuation be published in each of the Waterford papers on the next three Saturdays. Carried *nem. con.*

At an adjourned meeting of the Board of Guardians, held on Friday, 6th November, 1840, Henry Alcock in the chair. Present 3 ex-officio and 11 elected Guardians.

The Board proceeded to examine the valuation books, in order to ascertain if the valuators had complied with the directions given at the last meeting.

Rate declared—5*d.* in the pound.

It was moved by Michael Dobbyn, seconded by Matthew Poole, and unanimously resolved, That the books of valuation of the Union being now completed, and every preliminary being complied with for the making of a rate, we do therefore declare that a rate of 5*d.* in the pound, on the value of property in the Union, be accordingly made this day, and that our clerk be directed to give the necessary notice thereof to the public.

(Signed) HENRY ALCOCK, Chairman.
MATTHEW POOLE,
THOMAS MURPHY.

It was also moved and carried, That an advertisement be inserted in the Waterford papers for persons to collect the rate.

Evidence.

Evidence.

CITY PORTION OF UNION.

Messrs. Hearne and Galway, City Valuators.

Messrs. THOMAS HEARNE and THOMAS MICHAEL GALWAY, Valuators, *examined.*

Were elected Valuators of the city of Waterford; Mr. Hearne is a builder, and valued a good deal of his own building in the city. Mr. Galway is the owner of some houses in the city; is not engaged in any trade. Both have resided in the city over 40 years. They were almost daily employed for 4 months in making the valuation. They valued over 4,000 tenements. That does not include the suburbs, which were valued by the rural valuators. They invariably went together to value. They asked the rents and entered them in the field-book. When the rents appeared to them to be low, they asked if fines had been paid. They were furnished with no documents to assist them in the valuation. There is an old valuation of the city for grand jury purposes, which is very low, and very unequal. The value of the city in that valuation is 21,000*l.*, and the valuation under the Poor Law, amounts to 54,433*l.*, but they brought into their valuation property which had never been rated before to the amount of 12,000*l.*, or 14,000*l.* Before they went out to value they got field-books, with printed headings to each column, the same headings as are in the valuation books. The entries were generally made in those books, in the presence of the occupiers of the houses, and they readily supplied all the necessary information, with very few exceptions. They were saved much trouble by having printed papers first circulated with queries to be filled in by householders. These were left at the several houses to be filled up, and were called for the morning after. They were generally filled up and returned. Although they generally ascertained the rents, they were not guided exclusively by them in determining the value. They examined each house and considered what rent a solvent tenant would give for it, taking it by the year. When they considered the rent paid a fair rent for a solvent tenant, they entered that in the column for net value. Their valuation was generally under the rents. In valuing they did not ask what it cost to build each house. They took into consideration merely the letting value. They generally entered the houses and examined the rear to see the extent, and then fixed the value, but they did not go through the several apartments nor make a minute examination of each part of each house; they made such an examination as in their opinion enabled them to judge of the value. In some cases the owners asked them to go through every part of the house, and they did so. There are several hundreds of houses in the city paying a rent of from 3*l.* to 4*l.*, from those they took off a third. They were directed by the Guardians to take one-third off small properties, such as thatched cabins and small tenements. The better class of houses they valued nearly at the letting prices, but, generally speaking, under the rents actually paid, except in cases where a fine was paid, or the house was built by the occupiers, or improvements were made in it; in which cases they valued over the rents, and in some cases, considerably over them. They always considered the locality in fixing the value, for instance, they valued a house in New-street, which lately belonged to Mr. Kearne and now belongs to Mr. Moore, at 46*l.* only, although it is one of the best, if not the best house in Waterford. The Valuation Committee, after the valuators had informed the Guardians that the valuation was completed, generally met twice in every week at 7 in the evening and remained till 10, and had Mr. Galway the valuator before them on each occasion. They first examined the field-books, previous to their being copied into sheets. They then examined the sheets, and after they had examined them they were copied into books, and those books were then placed in the town-hall for the public inspection for 21 days, and the alterations which now appear on the face of the books were made by the directions of the Revising Committee, with the approbation of the Valuators, after the books had been exposed to the public, and in consequence of objections made by persons valued. Those alterations are very few. Thinks the valuation committee rather increased than diminished the valuation. The alterations are very trifling with the exception of the Bridge, Breweries, and other peculiar properties, such as the gas works and water works. Has heard that only two appeals are threatened—one from the gas-works, the other from the water-works.

Previous experience.

Always valued together.

Were furnished with no documents to assist them.

Enquired the rents.

Estimate of value.

From small houses took off one-third by directions of guardians.

Proceedings of Valuation Committee.

Alterations very few.

RURAL PORTION OF UNION.

Mr. Lymberry, Rural Valuator.

Mr. GREGORY LYMBERRY, Valuator, *examined.*

Has lived at Ballylough all his life; was born on the lands. Always had in his own hands a farm of 60 acres, which he has farmed all his life—he has let to tenants another part of his lands—and has got one pound Irish an acre, for the lands he has let; he pays himself but two shillings an acre. Is not a professional valuator; was employed on several tithe valuations before, frequently for the parishes against the parson, and no complaint against his valuation. Was also employed under the county Waterford valuation act, to value the western division of Decies-without. Was elected in conjunction with Mr. John Barron, of Ballinacurra in the county Kilkenny, to value this Union.

His previous experience.

APPENDIX.

Waterford.

Evidence.

One valuator selected from Waterford, the other from Kilkenny.

The Union is partly in the county of Waterford and partly in the county Kilkenny, and it was thought right, to prevent jealousies, to choose a valuator from each county. Commenced valuing in the month of August 1839, and concluded about the end of September, 1840, but the books lay for inspection for 21 days, and the whole was completed on the 6th November, 1840. They were furnished with the usual field-books by the Guardians. They used but one book, which Mr. Barron kept, and he generally made the entries in the field-book. They had also a class-book, in which they made the rough entries and alterations if necessary; and when the sums were precisely made up, copied the whole into the field-book. They wished to keep the field-book clean, as they made reports generally once a month to the Valuation Committee, and on those occasions were obliged to shew the field-book. Both valuators always attended on the committee, and they examined very minutely into the valuation of each part.

Reported their progress once a month to Valuation Committee.

The committee suggested alterations, sometimes raising the valuation and sometimes lowering it. The valuators attended to their suggestions, and sometimes went to examine the tenement again, to try if the views of the committee were correct, and wherever they thought they were correct, they altered the valuation according to the views of the committee. They formed their judgment of the value of the lands by walking over each tenement and classifying the several parts of the farms according to their qualities; they however did not put down in writing how much of each quality was in each farm, nor did they ascertain it accurately, but as they walked over the farm they discussed in conversation with each other, about how much of each quality was in the farm, and struck a general average. They first went to the house of the occupier, and if they found him at home, they invariably took him with them to point out his holding. They were furnished by the barony collectors with some returns for the county of Waterford portion of the Union, and with copies of portions of the county of Waterford valuation, from Mr. Mortimer, secretary to the Commissioners under the Act.

How value ascertained.

Had some returns from Barony Cess Collectors.

Got every information from landlords

For the county of Kilkenny they were obliged to rely on the rentals of the landlords, and such information as they could get from the occupiers. In all cases when they applied to landlords they were furnished with rentals and all other information, except in the case of Mr. Lane Fox.

In every case asked the tenants the amount of their rents, even when they had the landlord's returns. Very few refused to give every information they could, and they generally found their rents were given correctly and agreed with the landlord's returns. Generally, speaking, valued under the rents. When they were fair bargains they valued equally with the rents, and in some cases of old takes, where the lands were held for 5*s.* or 10*s.* the acre, they valued over the rents. The rents throughout the Union, generally speaking, are high, some of the rents enormously high, particularly in the neighbourhood of Tramore. Generally speaking, in high takes valued 20 per cent. under the rents; did not enquire whether they had leases; did not take that into their consideration. There are four towns in the Union, Tramore, Kilmacthomas, Dunmore, and Passage. The first is in the Electoral Division of Duncannon; the second, Kilmacthomas, is in Rossmire; the third, Dunmore, is in Kilmacleague; the fourth, Passage, is in Faithleg.

Generally valued under the rents.

All except Tramore are very bad towns. Their directions from the Guardians were to keep as near the letting value as they could, but they were generally under the rents. In valuing the land near Kilmacthomas made no allowance for being near a town; thinks it was more an injury than an advantage to be near so poor a place. In valuing land near it they valued according to the quality of the land, and just as they would value the largest farms. There are not a great many small holders near Dunmore, as the land is let to Mr. Archer and Mr. Power.

No allowance for vicinity to any town but Tramore.

Made no alteration in estimating the value on account of proximity to any town, except Tramore. Regular markets are held in it, and it is of advantage to be near it: it is frequented as a bathing place in the summer, but during the winter it is a poor place. They put no additional value on the land for being near Tramore, except for land immediately adjoining it, say within a quarter of a mile. In valuing the land near Tramore they were a good deal under the rent, as they considered the land let very high, some for 3*l.* the acre, and some higher. Generally speaking the farms there were about 4 or 5 acres, mostly held by fishermen and carmen. In valuing the small farms they made no distinction, but valued according to the quality of the land, but it often happened that there was a good house on a small farm, and that increased the value, for they put an additional value on the land for the house. Valued Tramore about the month of September, the height of the season. During the months of July, August, and September the town is quite full; about October it begins to thin, and is empty in November, except of those who live there permanently. Made no distinction in estimating the lands near Tramore except where the house was good, when it increased the value. Made no allowance for the advantage of sea manure, for both valuators considered it a bad manure, as it hardens and binds up the ground instead of opening it. It would give one good crop of potatoes, but after they were dug out the next crop would be bad; he does not allow any of it to be put on his own ground. The general run of farms in the Union is from 30 to 50 acres, and the smaller class from 10 to 20. Made no distinction between the large class farm and the small. Valued the land as they found it, looking to the quality of the land not the size of the farms. They in some instances asked to see the leases, and sometimes they were produced without being asked for, but they made no difference in fixing the value whether the land was held for a long term or from year to year. If he was taking land he would give more for it by the acre if he got a long lease, but he conceived his

General size of farms

instructions did not permit him to consider for what term the land was held. He considers that if a farmer had 30 acres of between second and third class land, at 30*s.* an acre, that it would be worth to him at least 20*l.*, and would also enable him to support a small family. If land was let according to his valuation he thought the tenant would have that interest. Had not in his mind any particular sized farm when fixing the value; they fixed an acreable value whether the farm had 1 acre or 100; they had some tithe valuations, but they were so incorrect from changes subsequent that they thought it better not to use them. Mr. Griffith's valuation he never saw; he and Barron always valued together until Barron got ill, and then his son valued with him two Divisions, Kebany and Rossmire. Before they fixed the value they always considered what crops the land could bear; very few farms in the Union could bear heavy crops; they always consulted the occupier himself as to what the land could produce, and generally found him willing to give every information, with one exception in the whole Union. According to the crops it could produce and the appearance of the ground they fixed the class; they then considered, on taking an average of the whole farm, what it would be worth. Their test of value was, what a solvent tenant could pay and live by the land as a farmer of his class ought to live—say on a farm of from 25 to 40 acres, have meat on Sunday and once a week besides, and have his family decently clothed. He does not think that a farmer on 10 acres held at his valuation could afford to live in that manner, but the difference in the size of the farm made no difference in their scale; they always valued the houses separately, but in the valuation books they added both together and they form one sum for house and land. Never during their valuation asked whether an occupier was registered or not. There is a great competition for land, and that makes it as high as it is. He considers that the value of land is increasing—the price of every article of produce which the farmer can sell has risen for the last two years. The valuation committee did not visit the tenements for the purpose of revision; they examined the valuators almost in every instance as to the mode in which they fixed the value; in some few instances they suggested alterations, sometimes to lower and sometimes raise. They (the valuators) made no difference between the parts they valued first and the parts they valued last, had a uniform scale throughout. Some of the landlords found fault with the valuation; the tenants in a great many instances objected—they all said they were valued too high, not one complained of being valued too low; but he believes if he valued them at a penny they would want to be valued at a halfpenny. He cannot say that the landlords seemed to be anxious that the valuation should be high or low—Mr. Dobbyn complained that they were valuing at first too low. In one of the cases he mentioned they made a slight alteration, in the other they made no change; both occurred on Mr. Lane Fox's property. Mr. Dobbyn was the only person who spoke on the part of the landlords. Did not alter the value according to Mr. Dobbyn's valuation.

Fixed an acreable value whether farm had 1 acre or 100.

Test of value.

Made no account of registry.

Objections to valuation.

The only exception to the scale on which they valued, was land in the liberties of Waterford and the parts of the county that immediately adjoined the liberties.

In the rural parts the maximum value was 2*l.* the acre, but land in the liberties or immediately adjoining, they valued at from 3*l.* to 6*l.* the acre, and the valuators thought that the occupiers had a better interest at that rate than the country farmers at the other. In valuing villa property they also departed from their scale, for they added to the acreable value on account of the ornamental plantations, but still valued by the acre; distant plantations not immediately connected with the house were valued on a scale sent down by the commissioners, at 5*s.* the acre.

Maximum value per acre.

Villa property.

The county-cess has been about 11*d.* in the pound the two last collections.

HENRY ALCOCK, Esq., Chairman of the Board of Guardians, *examined.*

Henry Alcock, Esq., Chairman of the Board of Guardians.

Was elected Chairman of the Board of Guardians of the Waterford Union, in opposition to Mr. Christmas, who was once member for the city. Witness was also twice mayor of the city, and four times filled the office of sheriff.

He continued to act as Chairman of the Board of Guardians for nearly two years, without being absent from the Board a single day (save one).

As Chairman he was considered ex-officio a member of the Valuation Committee, and occasionally attended its meetings. His attention was constantly called to the progress of the valuation, the valuators having been called on frequently on Board days to report their progress. During the time the valuation was in progress the valuators were frequently examined, and their field-books inspected. The guardians used to suggest alterations to the valuators, generally to lower their valuation.

Valuators reported each Board day.

In some cases the rural valuators excused themselves, saying that they could not get information from the parties, and that they put the high valuation on the property to oblige the parties to attend before the guardians and give the necessary information. The parties interested in consequence generally attended. Those were cases of peculiar properties, such as Knockmahon mines, and some quarries. The mines were valued at first at 10,000*l.* The valuation was afterwards reduced to 3000*l.*, and since, he believes, to something less. Both the rural valuators were selected because they were experienced in valuing land. Lymbery had been employed in the county valuation. Barron had been a tithe-proctor.

High value sometimes put on to elicit information.

Knockmahon mines.

The revision was effected in the following manner:—They gave notice that they would sit to hear objections. The parties were heard, and so were the valuators, and the objections were then disposed of. The guardians acted as mediators between the valuators and parties interested. The objections to the rural valuation were both for acreage and value; chiefly

Objections how disposed of.

Evidence. Motives of objections.

for value: many were also for inequality, because their neighbour's land was valued lower than theirs. The great cause of their dissatisfaction was, that under the county valuation their farms had not been valued near the rents, and they did not understand why they should now be valued so near the rents. They did not appear to be anxious to press their objections. It seemed as if they merely made the objections to see what effect they would have, but they did not press them; and when one was satisfied, it generally disposed of a dozen objections, as his neighbours went off with him when one was satisfied, without bringing their objections forward. Generally at the revision some guardians attended who knew the particular locality, and questioned the valuators. Witness knew the two rural valuators all his life, and he believes there are no two men more competent to value property. This was the general opinion of the guardians: they all knew them. Witness has himself a farm near the town, which he holds from Serjeant Lefroy; his rent is 148*l.* 7*s.* 6*d.*; and that was valued at 140*l.*; however, he has improved the farm considerably, and has registered as a 50*l.* freeholder out of it. In his opinion the rural valuation has given general satisfaction. It is something under the rents; he thinks about 15 per cent. The tenants throughout this Union generally hold under leases, but there are some exceptions.

Rural valuation has given general satisfaction. Leases generally given.

The tenants of Mr. Lane Fox and of Mr. Fitzgerald have, he believes, no leases. The farms, generally speaking, are as large in this Union as in others. They range from 20 acres upwards. The general average rent of land by the acre for town-fields is from 10*l.* to 12*l.* The high price is caused by their vicinity to the town. The letting price of land in this county is in general high, but he thinks the value of property (that is the real value, not the letting price) is rising. This arises from the country becoming more settled; there is more confidence in the administration of the laws; there is less of party feeling, and he considers the country in general is improving. He is in the habit of selling butter to merchants; it is now 6*l.* the cwt.; the price is higher for the last two years than it has been for many years before. Pork is also on the rise; it is now from 46*s.* to 47*s.* the cwt. This is one of their chief articles of export. The crop of oats last year was the finest he ever remembered since the year of the rebellion, and still oats are high, 15*s.* the barrel. Potatoes too are very dear, as dear as in a scarce year, and yet the crop of potatoes was enormous last year. Tenants who took land at high prices ten years ago would be well able to pay their rents at present.

Value of land rising. Causes.

The Board of Guardians consisted of gentlemen of all political parties, but they acted with great cordiality, and nothing like a political allusion was ever used in the Board-room.—Is not aware that any question was ever asked as to whether a person was registered or not.

The population of the city within the parliamentary bounds is about 30,000—and the exports from the city amount annually to about 2,000,000*l.* He does not believe it ever entered into the head of any of the Board of Guardians to raise or lower the valuation, with a view to political objects.

City valuation from 8 to 10 per cent. under the rents. Rural valuation about 15 per cent.

With respect to the city valuation, he thinks it was generally under the rents paid—but not much—he would say from 8 to 10 per cent. He thinks the city valuation was higher than the county. Considers the latter to have been about 15 per cent. under the rents paid. He made no calculation to ascertain this; speaks from a general impression.

He took a great deal of trouble with the city valuators, and watched their proceedings with great care. Is satisfied that the valuators were honest and anxious to discharge their duty. Believes that their valuation was a fair, uniform valution, and has given general satisfaction. Has heard that only two appeals are threatened. Those were from the gas-works and water-works.

Wm. Morris, Esq., Chairman of the Valuation Committee. Proceedings of committee.

WM. MORRIS, Esq., Chairman of Valuation Committee, *examined.*

Has resided for the last 25 years in the county of Waterford, formerly in business in the city. Is one of the Board of Guardians. Was Chairman of the Valuation Committee. The valuators, as they went through their work, reported to the committee, who had frequent meetings during the progress of the valuation. The committee always suggested to the valuators, and gave them information, but in no case altered the valuation without the approval of the valuators.

The valuation was submitted to the committee in loose sheets. The valuators always attended, and any alterations suggested were discussed with them, and in some cases the alterations were made.

Books opened for inspection.

When the loose sheets were revised, they then directed the books to be made up, and laid in the Town-hall for public inspection, as directed by the Act of Parliament, and a notice was given that they were lying there. In all cases where changes were made, they were reductions. Witness's own house was valued at 28*l.*, he would consider it well worth 30*l.* a-year, and a fine of 50*l.* and he would consider this a fair specimen of the entire valuation of houses of the same class, in the city, but considers that houses from 5*l.* to 15*l.* were valued more liberally, and would consider them valued at about 15*l.* per cent. under the letting price: they did not think it right to be laying heavy taxation upon the poor for the relief of the poor, and he considered that they were justified in making a liberal allowance for small houses, by the comparatively greater expense of keeping them in repair; all public-houses which were then valued, which used to let from 12*l.* to 25*l.*, have been since much reduced in value in consequence of the temperance movement, and if they were to be valued again they would not be valued so high: few of those houses are let under 12*l.* Houses usually let from 5*l.* to 12*l.* will not be affected by that depreciation, as they are seldom used as public-houses.

Small houses valued lower.

Public-houses.

The valuation of the city part of the Union he considers to be about 10*l.* per cent. unde

the letting value, and of the agricultural part to be about 15*l.* per cent., which the Valuation Committee were satisfied to submit to, as the difficulty of getting rents in the county, from the poverty of the tenants, is greater than in the city; he considers it a fair uniform valuation, and that it has given general satisfaction.

MICHAEL DOBBYN, Esq., elected guardian, *examined.*

M. Dobbyn, Esq., Elected guardian, and one of Valuation Committee.

Is the agent of Mr. Christmas. Is a guardian of the Waterford Union, and was one of the Valuation Committee. In the city about 4000 tenements were valued, and only two appeals were threatened; one by the water company, the other by the gas company. Those are peculiar properties, and difficult to be valued. The Valuation Committee used to meet at first once a-week; towards the close of the valuation oftener, and for the last fortnight or three weeks once every day. There is an old valuation of the city under which the cess is collected, but that is so low and so unequal that it could not be considered as any test of the value. The valuators always attended the committee, and on many occasions the owners of the property valued attended, and told the committee their opinions as to the valuation. Their suggestions were always attended to, both by the valuators and the committee. He considers that the valuation of the city was a fair uniform valuation at the rents which a solvent tenant could pay; at what the tenements would let for, one year with another. Cannot say whether, generally speaking, the valuation is under the rents actually paid.

Proceedings of Valuation Committee.

Opinion of valuation of city.

Mercantile men were on the committee who knew what value should be placed on houses on account of their peculiar advantages for trade. When the estimated value was at or under 5*l.*, the directions to the valuators were to take off one-third, as those houses were generally occupied by yearly tenants, and were more liable to losses and uncertainty in letting. They were also directed to take one-third off breweries.

Directions to take off one-third off small tenements.

He considers the county valuation lower than the city; at the commencement it was much lower; but on his calling the attention of the valuators to some cases on Mr. Lane Fox's property, in which they valued much below the rents, they made alterations in those cases, and he now thinks that the county valuation is a fair uniform valuation at about ten per cent. under the actual letting value.

County valuation about 10 per cent. under letting value.

JOHN BOGAN, Esq., elected guardian, *examined.*

John Bogan, Esq., Elected guardian. One of revising committee.

Is agent of Mr. John Fitzgerald, who has a large estate in this county. Was one of the committee appointed to revise the valuation. The valuators were always present, and in cases where they did not know a townland the committee sent for the guardian who represented it, and requested his attendance.

They took the valuation-books and went through the items seriatim, and obliged the valuators to produce their field-books. The committee took into consideration not only the rents which the tenants undertook to pay, but what they *bonâ fide* paid, and they looked to the arrears due. Every attention was paid to the valuation by the members of the committee, who were agents to landed estates in the county:—Mr. Dobbyn, the agent of Mr. Christmas, who has about 6000*l.* a-year in the county; the witness, Mr. Bogan, the agent of Mr. Fitzgerald, who has about 4000*l.* a-year in the county; and Mr. William Morris, a resident gentleman, represented the county of Waterford in the committee; Mr. Hacket, the agent of General Bolton and other large proprietors, together with Mr. Jones and Mr. Carroll, represented Kilkenny; and three other gentlemen represented the city of Waterford. Several alterations were made, some raising, some lowering the valuation, but no change was ever made without consulting the valuators, and obtaining their consent. The desire of the persons representing the landlords was to have the valuation approximate to the rents when they considered the farms were fairly let—he means in cases where there were no middlemen. The valuators were frequently asked on what principles they conducted the valuation, but does not think their explanation was satisfactory. Believes they were guided by the rents. Leases are generally given in the Union. They are not given on Mr. Fitzgerald's estate or Mr. Lane Fox's. He considers that the valuation in the rural parts is about ten per cent. under the rents, and in the town is about eight per cent. under the rents. It was gratifying to him to be able to add that no political feeling ever caused the slightest difference among the Guardians; on the contrary, when Mr. Dobbyn (whom witness considered a political opponent) was opposed in his re-election as Guardian, witness used all his influence to procure his re-election, and his success gave him great pleasure.

Mode of revision.

Alterations made.

Mr. THOMAS GAMBLE, elected guardian, *examined.*

Mr. Gamble, Elected guardian.

Is one of the Board of Guardians; has been re-elected after a contest in his electoral division; resides in Middlethird, and has always resided there; was born there; always has had 120 acres at least in his own hands, and has valued more lands in this county than any man in it. Under the Tithe Composition Act valued nine parishes, every one of them in the Waterford Union also valued the whole barony of Middlethird under the county valuation; frequently attended the revising committee. In revision the committee never visited the tenements. They always had some one with them who knew the locality under discussion. He frequently met the valuators, Barron and Lymberry, whilst they were valuing, and they appeared to him to endeavour to give satisfaction. On one or two occasions he thought they valued too high; before they returned the books he pointed out their mistake, and they went

Was a tithe valuator.

APPENDIX.

Waterford.

Evidence.

The Union valuation 15 to 20 per cent. under rents.

over the tenements again, and corrected their valuation. In his opinion they endeavoured to act fairly. Is convinced that the Poor Law valuation and all other valuations that ever were made were under the letting rents. Thinks the Poor Law valuations from 15*l.* to 20*l.* per cent. under the letting rents.

The great proprietors in the Union are the Marquis of Waterford, Lord Doneraile, Mr. Christmas, Mr. Lane Fox, Mr. Fitzgerald. There are very few middle-men on Lord Waterford's estate or on Mr. Lane Fox's, or on Mr. Christmas's, but there are on Lord Doneraile's, as there are leases for lives renewable for ever against him. On Lord Waterford's estate there are very few small farms; they generally contain from 100 to 300 acres, but has also many of from 60 to 80. The smallest about 50. Any person taking a large farm must get it on more reasonable terms than a person taking a small one. It requires more capital to cultivate it properly, and the persons who can afford to take it will not consent to live as small farmers live. A person who would take a farm of 200 acres Irish he conceives ought to have an interest in it of at least 200*l.* a-year. He thinks that a moderate calculation.

Large farms.

He knows the Marquis of Waterford's estate in Waterford, every perch of it. He thinks his lands are generally let from 1*l.* to 40*s.* the acre; he has scarcely any let over 40*s.* His tenants are the most comfortable he knows. He has scarcely a tenant who has not saved money. Their land is of an even quality; they have very little waste upon it, and they have it at the value. Lord Waterford generally gives leases for 3 lives or 31 years. Witness is a tenant of Lord Doneraile's, and several of his tenants also have valuable interests in their lands.

Valuation under the Tithe Composition Act.

In making his valuation under the Tithe Composition Act in 1834, he classified the land, and fixed as the maximum value of the best land he found in the best parish, 3*l.*: there was a great difference between the best lands in the different parishes; the best land in some parishes he fixed at 2*l.*, and in one parish, Island Keane, he fixed 30*s.* as the maximum: found a great variety both in soil and in local advantages—after he had fixed the classes of lands (in some parishes 4 classes, in others 6). He went first to the best farm in the parish, walked it over, entered in a fieldbook the several portions of the farm which belonged to each class, with the price, then totted up the whole: before he finally determined the value, he considered the advantages of the farm as a whole farm, and asked the rent, which the tenant never objected to tell him; and then, taking all matters into consideration, put the value on it. He was sworn as a valuator, and was therefore very particular, and sometimes went three or four times over the same farm. He on that occasion valued the lands generally under the rents, sometimes over, but in most cases near the rents; but the lands have been improved very much, and the price of produce has been since increased he would say 25 per cent.: at that time butter was selling from 3*l.* to 3*l.* 10*s.* the cwt., and now it is selling from 4*l.* 10*s.* to 5*l.* 10*s.* Pigs were then selling at 25*s.* per cwt., some as low as 1*l.*; they are now selling for 45*s.* Wheat was then selling from 18*s.* to 25*s.* the barrel, it is now from 30*s.* to 35*s.* Oats were then at 8*s.* the barrel, they are now selling from 13*s.* to 14*s.* the barrel. Barley is much about the same price, but very little is now sown, particularly since Father Matthews commenced, and indeed before, they were getting out of the crop as oats was more profitable. Potatoes were then from 1½*d.* to 2*d.* a stone, they are now from 3*d.* to 4½*d.*, and last year were up to 6*d.* a stone. The potatoes are raised by the great demand for pigs: the farmers eat oaten bread, to keep the potatoes for fattening pigs.

Value of produce increasing.

In 1838 when he went to value again, under the county valuation, produce was at the above prices, and during 39 and 40 the prices have improved, and thinks they are not likely to fall at present. The same persons who held the lands in 1834 are still holding them throughout the whole barony, with the exception of 3 or 4; of those, James Dunphy, a tenant of Lord Doneraile's, sold for 350*l.*, his interest in a farm of 60 acres, he held at 16*s.* the acre.

Tramore.

Lord Doneraile gives leases only for 21 years, except building leases in the town of Tramore; the town itself belongs to Lord Doneraile. The land near Tramore very bad, (except the town fields) rocky and boggy. The farms there are divided into small farms; 5 town lands are divided into small farms, ranging from 4 acres to 20—Newtown, West Town, Gavrans, Coolochapogue, and Crowbally; they have particular local advantages, for they are close to the sea, and have the advantage of sea-manure and sea-sand. They are also near the town of Tramore, which is a very nice town, and one of the most favourite bathing places in Ireland; lives himself within 7 miles of it: of course those matters greatly enhance the value of the lands near the town—he would say they enhanced the value 50 per cent. Those farms are generally occupied by small farmers who have other employments; some are fishermen, some have public jaunting-cars for hire, which they drive between Tramore and Waterford, a distance of about 6 miles; others are carpenters or masons, or of other trades, who work in the country and have plenty to do. The improvements in those 2 baronies, (Gualtier and Middlethird) for the last 4 years have been greater than for the 20 preceding, both in building and improvement of lands; has particular reasons for knowing with respect to building, as he has a share in a slate quarry, which has plenty to do. Some of those farms near Tramore belong to Mr. Power, who holds Newtown under Lord Doneraile. All those farmers have leases either from Mr. Power or Lord Doneraile; saw some of those leases when he was valuing Tramore under the county valuation. He gave the Poor Law valuators his valuation, and thinks their valuation was nearly the same. He was directed under the Act of Parliament to take one third off the value of each house; he believes by adding that third the scale of the Poor Law valuators was about the same. The directions given to the valuators under the county valuation by the commissioners were to value under the letting value.

The small farms near Tramore extend from half-a-mile to one and a half mile—they are generally let for about 3*l.* an acre. On one of those farms, containing six acres, near Tramore, one cow could be kept and one horse, and the farmer could have besides one acre of potatoes and one acre of oats. The acre of potatoes would produce from 80 to 100 barrels, at 6*s.* a barrel. The acre of oats would produce 16 barrels, at 10*s.* a barrel (what he considers the average after deducting seed). Considering what it could produce, and its local advantages, he is convinced that a farmer holding one of those 6 acre farms could clear at least 20*l.* a-year. Each farm yields 6*l.* an acre and more.

Small farms, near Tramore.

They have manure for the mere trouble of collecting it, whereas a farmer holding 6 acres in the country should pay from 6*l.* to 8*l.* for manure, from 100 to 120 barrels of lime at 14*d.* the barrel, besides the expense of drawing. The sea manure is not of such advantage to the large farmer as to the small, as it must be watched, drawn from long distances, and is not an improving manure. Some of Lord Doneraile's tenants near Tramore have very valuable interests. Michael Nowlan's farm is the best he ever saw in England or Ireland; it is the best land he ever saw; thinks he would get 1000*l.* for his interest, although he pays 3*l.* 3*s.* an acre. Other tenants of Lord Doneraile hold at the value. He thinks that in letting land on a farm of twenty acres a tenant ought to be able to clear, after all expenses, at least 1*l.* an acre, and if he does not, after the loss of his time and labour, he is worse than the beggar-man. He thinks on a farm of 50 acres he ought to be able to make it worth to him 100*l.* a-year at the least; he includes in that the support of himself and family. Mr. Christmas, Mr. Fox, and Mr. Fitzgerald, all let their lands on reasonable terms; he would say on an average at 30*s.* the acre, but the rents of some middlemen he considers high rack rents. On an estate of a middleman of 200 acres, upon which he is receiver, the profit rent is 200*l.* a-year.

Sea manure.

Profits of farms.

RENT and VALUATION of OCCUPIERS,
(where Rent ascertained.)

UNTY OF THE CITY OF WATERFORD.

WATERFORD UNION.

Street or other Denomination.	Name of Occupier.	Net Annual Value as in Rate Book. £. s. d.	Rent.* £. s. d.	Observations.
Henrietta Street	Charles Ambrose	55 0 0	7 4 6	A very large house built.
,,	Walter Phelan	27 0 0	30 0 0	
Beresford Street.	Jacob Penrose	30 0 0	30 0 0	
,,	Walsh and Dower	80 0 0	31 1 0	Store and tan-yard erected.
,,	Patrick Connolly	20 0 0	25 0 0	
John Street	John Coppinger	10 0 0	14 0 0	
,,	Late Simon Walsh.	12 0 0	17 0 0	
Johnstown	Thomas Cherry	73 10 0	69 4 8	Improved on.
Ballytruckle	Barthol. Delandre.	42 0 0	32 14 0	
Johnstown	John Hughes	24 0 0	25 0 0	
Newtown	Henry Sharpe	20 0 0	20 0 0	
,,	Richard Allen	35 0 0	14 5 0	A good house erected on this.
Little Newtown	Mrs. Hutchinson	22 0 0	25 0 0	
,,	Mr. Foe	22 0 0	26 5 0	
Newtown	Doctor Hartford	30 0 0	30 0 0	
Suir View	Late James Knight	100 0 0	150 0 0	
Newtown	Joseph D. Lapham	65 0 0	73 10 0	
,,	John Harris	70 0 0	38 18 1	
Waterpark	Henry Ridgeway	46 0 0	50 0 0	
,,	John Harris and Co.	110 0 0	100 0 0	
William Street	John Sparrow	25 0 0	35 0 0	
Scotch Quay	Daniel Carrigan	30 0 0	35 0 0	
,,	Coal Company	18 0 0	26 0 0	
William Street	James Alcock	28 0 0	30 0 0	
,,	Daniel Corrigan	15 0 0	15 0 0	
,,	James Wallace	60 0 0	85 0 0	
,,	Mrs. Jones	28 0 0	17 10 9	
,,	Rev. Richd. Hobson	65 0 0	23 1 6	
,,	Edward Courtenay	50 0 0	25 0 0	A very old take and built on.
Lombard Street.	Jeffrey Power	21 0 0	40 0 0	The 40*l.* is for this, and No. 56*l.*, and another yard he holds.
,,	Ellen Power	45 0 0	43 0 0	
,,	Benjamin M'Lean	32 0 0	36 15 0	
Bank Lane	Adam Rogers	21 0 0	25 7 8	
,,	Captain Bolton	22 0 0	20 0 0	Well worth 22*l.*
,,	Counsellor Alcock	40 0 0	34 3 0	A fine paid.
Bow Street	Robert M'Leland	18 0 0	18 0 0	
,,	James O'Neill	16 0 0	18 0 0	
,,	Humphrey Myers	16 0 0	18 9 2	
Colebeck Street	Robert M'Leland	20 0 0	17 0 0	
South Parade	Miss Waring	22 0 0	25 0 0	
,,	Joshua Jacob	22 0 0	25 0 0	
,,	Rev. Wm. Frazer	22 0 0	26 5 0	
,,	John Brownrigg	22 0 0	21 0 0	
,,	William Reynett	20 0 0	15 15 0	Built on a ground-rent.
,,	John Chambers	26 0 0	20 0 0	
,,	Christopher Elliott	18 0 0	20 0 0	
Mall	George Symes	30 0 0	36 18 5½	
,,	Dr. Mackesy	45 0 0	50 0 0	
,,	Dr. Condell	45 0 0	46 3 0	
,,	Samuel B. Ardagh.	45 0 0	50 0 0	
,,	——— Gibbons	44 0 0	32 0 0	
,,	Mr. West	25 0 0	30 0 0	
,,	Miss Comerford	45 0 0	52 10 0	
,,	James Dobbyn	40 0 0	32 10 0	Holds another concern.
,,	The Lord Bishop	40 0 0	26 0 0	An old take, is now worth 40*l.*
,,	Joseph Waring	45 0 0	85 1 0	Has another house in Lombard-street.
,,	Sir Benjamin Morris	70 0 0	70 0 0	
,,	Mr. Mortimer	65 0 0	46 3 1	Interest purchased.
,,	Alderman Pope	75 0 0	105 0 0	Holds another house with this.
Quay	Henry White	44 0 0	50 0 0	
,,	Miss Power	42 0 0	46 3 0	

Ward.	Street or other Denomination.	Name of Occupier.	Net Annual Value as in Rate Book. £. s. d.	Rent.* £. s. d.	Observations.
Tower Ward.	Quay	Late Mrs. Kerr	42 0 0	40 0 0	
	,,	Mrs. Fry	25 0 0	30 0 0	
	,,	John Glanville	60 0 0	40 1 0	Built on.
	,,	Mrs. Anderson	40 0 0	40 0 0	
	,,	Benjamin Graham.	36 0 0	64 12 4	A very dear take.
	,,	Wm. M. Ardagh	75 0 0	72 0 0	Is now worth 75*l.*
	,,	Thomas Mills	16 0 0	20 0 0	
	,,	James Palmer	31 0 0	40 0 0	
	,,	Charles Ambrose	45 0 0	55 7 8	
	,,	Charles Ambrose	10 0 0	11 1 6	
	Bailey's New St.	Mr. Knowling	18 0 0	21 0 0	
	,,	Mrs. Harte	24 0 0	25 0 0	
	,,	Mr. Devereux	20 0 0	20 0 0	
	,,	Richard Sargent	56 0 0	70 0 0	
	,,	John Scott	12 0 0	12 0 0	
Custom House Ward.	Henrietta Street.	Benjamin Collins	30 0 0	23 0 0	Improved.
	Colebeck Street.	Charles S. Tandy	26 0 0	30 0 0	
	,,	William Palmer	20 0 0	25 2 4	
	,,	Dominick DeCourcey	10 0 0	12 10 0	
	Beresford Street.	Lionel Stephens	28 0 0	28 0 0	
	,,	Miss Ivie	50 0 0	50 0 0	
	,,	Mr. Knight	28 0 0	25 1 3	Built on.
	John Street	Anne Elliott	10 0 0	14 0 0	
	,,	Gerald Stannards	10 0 0	10 0 0	
	,,	John Congreve	30 0 0	30 0 0	
	,,	Thomas Plunkett	10 0 0	9 0 0	Well worth 10*l.* improved.
	,,	Mrs. Todd	10 0 0	10 0 0	
	,,	Richard Malone	10 0 0	13 0 0	
	Michael Street	Anne Todd	16 0 0	14 0 0	An old take.
	,,	John Kennedy.	22 0 0	28 0 0	
	,,	Mr. Fitzgibbon	20 0 0	25 0 0	
	,,	Mr. Prendergast	30 0 0	26 0 0	Improved.
	Cross	Mrs. O'Rielly	30 0 0	28 10 0	Ditto.
	Barron Strand St.	Samuel Woods	42 0 0	36 18 4	A fine paid.
	Quay	Peter Power	35 0 0	33 0 0	Improved.
	,,	George Phillips	25 0 0	40 0 0	Holds this and another house.
	,,	James M'Loughlin	10 0 0	12 10 0	
	,,	Miss Allen	25 0 0	30 0 0	
	,,	Joseph D. Lapham	12 0 0	5 5 0	A fine paid.
	,,	Same	63 0 0	16 12 4	Ditto.
	,,	Edmond Flinn	16 0 0	20 0 0	
	,,	Gerald Delaney	12 0 0	14 0 0	
	,,	Benjamin Graham.	60 0 0	69 6 0	Improved.
	High Street	Edmond Walsh	8 0 0	8 0 0	
	Conduit Lane	Samuel Woods	21 0 0	29 0 0	Built on.
	,,	Anastatia Corrigan	23 0 0	20 0 0	Improved.
	Peter Street	Strangman Davis	30 0 0	35 0 0	
	,,	John Corbett	26 0 0	36 18 5	
	,,	Patrick Dwyer.	12 0 0	15 0 0	
	Lady Lane	Dr. Burkett.	25 0 0	30 0 0	
	,,	Andrew Kirwan	36 0 0	40 0 0	
	,,	James Wood	36 0 0	36 15 0	
	,,	John Cower.	46 0 0	28 0 0	Interest purchased and improved.
	,,	John Irwin	12 0 0	10 0 0	Improved.
	,,	John Dennis	40 0 0	4 16 3	Interest purchased and built on.
	,,	Doctor Mackesy	40 0 0	21 0 0	Interest purchased and improved.

* *These rents are taken from the printed circulars left at each house in the city by the valuators. The observations are by the valuator, Mr. Galway.*

RENT AND VALUATION OF £10 CITY ELECTORS, (registered 1833 to 1840) so far as ascertained.

COUNTY OF THE CITY OF WATERFORD. WATERFORD UNIO

Ward.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
TOWER WARD.	William Carroll	October 1834	Dwelling-house	Henrietta-street	..	31 10 0	35 0 0	*Note.—The rents ar taken from returns nished by the valu Mr. Galway, and all by him to be taken his field-book, or fro printed circulars si by the occupiers.*
	William Gerrard	April 1, 1840	House	Do.	..	14 0 0	17 0 0	
	Rev. John Sheehan	June 22, 1836	Do.	Do.	..	32 0 0	34 0 0	
	Pierse Nugent	June 19, 1839	House and shop	John-street	..	8 0 0	10 0 0	
	Patrick Canty	June 21, 1838	Public-house	Johnstown	..	10 0 0	10 0 0	
	Patrick Hartrey	October 9, 1835	House	Do.	..	1 10 0	..	
	James Lyons	June 22, 1840	House and concerns	Do.	..	12 0 0	..	
	Peter White	October 17, 1839	Do.	Do.	..	14 0 0	14 0 0	This elector is rate
	Tobias Budd	,,	House and garden	John's Hill	..	10 0 0	12 0 0	No. 60 for house
	Edward Mackesy	April 2, 1838	House and ground	Do.	..	10 0 0	12 0 0	ground; net value £
	Henry Chamney	October 17, 1839	House and garden	Do.	..	12 0 0	14 0 0	
	John Hodge	October 17, 1836	Do.	Do.	..	12 0 0	15 0 0	Capt. Hodge in rate-
	Peter Meade	June 19, 1839	House	Newtown	..	10 0 0	14 0 0	
	Matthew Doyle	January 1834	House, garden, and ground.	Do.	6 2 0	100 0 0	..	Capt. Doyle in rate-b
	William Peet	June 1833	House and garden	Do.	42 2 0	70 0 0	42 2 0	
	James Smith	October 17, 1838	Do.	Do.	..	28 0 0	30 0 0	
	Matthias Silk	,,	Do.	Do.	..	18 0 0	20 0 0	
	Richard Dyer	June 21, 1838	House and grounds	Do.	2 3 0	21 0 0	23 0 0	Capt. Dyer in rate-
	Terence O'Reilly	Dec. 30, 1839	House	Scotch Quay	..	14 0 0	8 0 0	and rated for a fie
	Henry Whitney	October 19, 1836	Do.	Do.	..	10 10 0	13 0 0	No. 469; net value
	Joseph Brown	October 20, 1837	Do.	William-street	..	46 0 0	..	
	Henry Davies	Dec. 28, 1840	Do.	Do.	..	18 0 0	16 0 0	Capt. Davis in rate-b
	James Morris	January 1, 1836	Do.	Do.	..	36 0 0	40 0 0	Mrs. Morris in rate-b
	Rev. Abraham Sargent	June 26, 1835	Do.	Do.	..	34 0 0	36 15 0	
	Thomas Blake	June 22, 1840	House and shop	Lombard-street	..	18 0 0	21 0 0	
	John Colclough	October 17, 1839	Do.	Do.	..	10 0 0	12 0 0	
	John Foley	January 1, 1836	Do.	Do.	..	20 0 0	26 0 0	
	Henry Kelly	April 2, 1838	Do.	Do.	..	28 0 0	31 10 0	
	Jeffery Power	April 1, 1840	Coal yard	Do.	..	10 0 0	..	
	William Budd	April 4, 1835	Baths	Rose-lane	..	21 0 0	24 0 0	
	Richard Howlan	Dec. 30, 1839	House and shop	Do.	..	28 0 0	30 0 0	Capt. Howlan in rate
	Thomas Bennett	Dec. 31, 1838	House	Bean-street	..	16 0 0	18 9 0	Capt. Bennett in rate
	John Hearn	October 20, 1837	Do.	Do.	..	10 0 0	10 10 0	
	Richard Sargent	June 26, 1835	Do.	Catherine-street	..	30 0 0	30 0 0	
	Nicholas Sweetman	June 21, 1837	Do.	Do.	..	16 0 0	18 0 0	Mrs. Sweetman in rat
	Henry Alcock	October 1833	House and garden	South Parade	..	56 0 0	60 0 0	
	William Jeffers	October 17, 1829	Tenement	Water-side	..	3 0 0	..	
	Morris Linehan	October 15, 1840	House	Do.	..	16 0 0	..	
	James Phelan	April 3, 1835	Lime-kiln and tenement.	Do.	..	10 0 0	..	
	William Connelly	Dec. 30, 1839	House	Mall	..	55 0 0	..	Rent £1. 1*s.* 1*d.*
	Beresford Gahan	April 2, 1839	Do.	Do.	..	45 0 0	50 0 0	
	Robert Stokesbury	April 3, 1835	Do.	Do.	..	21 0 0	22 0 0	
	John Stuart	April 1, 1840	Do.	Do.	..	40 0 0	40 0 0	
	Charles Jones	June 21, 1837	House and shop	Quay	..	60 0 0	60 0 0	
	Edward Power	June 19, 1837	Do.	Do.	..	48 0 0	50 0 0	
	Tobias Wilson	Dec. 30, 1839	Do.	Do.	..	65 0 0	..	
	John Kerr	October 17, 1839	Do.	Do.	..	42 0 0	40 0 0	
	William Kisbey	,,	Do.	Do.	..	48 0 0	50 0 0	
	Francis P. Cherry	April 3, 1835	Do.	Do.	..	60 0 0	60 0 0	
	Joseph Clampett	October 17, 1839	Do.	Do.	..	18 0 0	33 4 6	This includes next N
	George W. Connor	,,	Do.	Do.	..	12 0 0	15 0 0	rate-book.
	John Hamilton	April 3, 1835	Do.	Do.	..	40 0 0	34 5 0	
	William Gordon Glanville	June 22, 1836	Do.	Do.	..	36 0 0	24 0 0	
	John Carr	April 2, 1838	House	Coffee-house lane	..	10 10 0	10 10 0	Mrs. Carr in rate-boo
	Michael Hart	October 9, 1835	Wine vaults & office.	Bailey's New-st.	..	24 0 0	17 10 0	Mr. Hart in rate-bool
	Patrick Hoban	April 4, 1836	House	Do.	..	8 0 0	10 0 0	appears to be rated a
	Matthew Pomeroy Murphy	October 17, 1839	Do.	Do.	..	12 0 0	16 0 0	811 and 813.
	Felix M'Carthy	June 21, 1840	Do.	Do.	..	14 0 0	15 0 0	
	James Power	June 19, 1837	Do.	Do.	..	18 0 0	20 0 0	
	Thomas D. Smith	October 19, 1835	Do.	Do.	..	27 0 0	33 4 7	Mr. Smith in rate-bo
	Richard Brown	June 22, 1836	Do.	French Church-street.	..	60 0 0	12 0 0	Mrs. Brown in rate-b
	John Elmes	October 17, 1839	Do.	Cathedral-square	..	18 0 0	20 0 0	
	Frederick Hardway	June 21, 1837	Do.	Do.	..	12 0 0	14 0 0	No Christian name in
	James Donovan	June 21, 1838	House and shop	Palace-lane	..	10 0 0	10 0 0	book.
	Rev. Samuel B. Ardagh	January 1, 1836	House and lands	Grange	9 1 11	30 2 0	..	This elector also ap rated at Nos. 184, and 896, in rate-boo
	Michael Burke	October 1833	Do.	Do.	6 1 37	40 0 0	..	Edmund Burke in
	Michael Brophy	October 20, 1837	Do.	Do.	8 0 16	35 0 0	..	book.
	Terence Clarke	April 3, 1835	House and ground	Do.	0 2 20	20 0 0	..	
	Patrick Keely	June 22, 1840	House and lands	Do.	27 3 30	65 0 0	..	
	Miles M'Grath	June 1833	Do.	Do.	11 2 30	35 0 0	..	
	Thomas Power	January 1835	Do.	Do.	3 1 0	12 0 0	..	Mary Power in rate-
	Edward Power	October 20, 1837	Do.	Do.	6 1 37	18 0 0	..	
CUSTOM-HOUSE WARD.	Thomas Krugwell	June 1834	House and shop	Henrietta-street	..	15 0 0	15 0 0	Mrs. Krugwell in
	Thomas Roberts	June 26, 1835	Do.	Do.	..	25 0 0	10 0 0	book.
	Alexander Shearman	October 9, 1835	House	Do.	..	25 0 0	25 0 0	Mr. Shearman in rate
	William Holland Gore	Dec. 30, 1839	Do.	Beresford-street	..	28 0 0	30 0 0	Dr. Gore, in rate-bool
	James Allen	April 1, 1840	House and Shop	Michael-street	..	21 0 0	26 0 0	John Allen in rate-b
	Arthur Doyle	Oct. 17, 1839	Do.	Do.	..	7 0 0	5 0 0	In rate-book Mr. D and rated in John-s
	Robert Fitzgibbon	January 1, 1836	Do.	Do.	..	20 0 0	25 0 0	same as Michael s
	John Flavahan	Oct. 17, 1839	Store	Do.	..	4 0 0	..	This man is also rat No. 79, for a hous shop, net value £10 and £16. 12*s.* 4*d.*

Rent and Valuation of £10 City Electors, (registered 1833 to 1840,)—*continued.*

County of the City of Waterford. Waterford Union.

Ward.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
Custom-house Ward.	Patrick Power	Dec. 30, 1839	House and Shop	Michael-street	..	16 0 0	16 0 0	In Clerk of Peace's list, Broad-street.
	Thomas Walsh	October 2, 1838	Do.	Do.	..	26 0 0	30 0 0	Mr. Walsh in rate-book, and in Clerk of Peace's list, Broad-street.
	James Butler	Oct. 17, 1839	Do.	Barron Strand st.	..	30 0 0	36 0 0	
	Robert Cutler	April 1, 1840	Do.	Do.	..	26 0 0	28 0 0	
	Francis Dawson	,,	Do.	Do.	..	14 0 0	16 0 0	
	James Egan	Oct. 17, 1839	House & tenement	Do.	..	55 0 0	60 0 0	
	James Butler	April 3, 1835	House and shop	Do.	..	30 0 0	36 0 0	
	Edward Dignum	Oct. 17, 1839	House & tenement	Do.	..	30 0 0	27 0 0	In rate-book, tenement in the Cross.
	James Cosgrave	June, 1834	House and shop	Do.	..	40 0 0	50 0 0	
	William Delahunty	Oct. 17, 1839	Do.	Do.	..	14 0 0	16 0 0	
	Edward Purcell	April 1, 1840	Do.	Do.	..	16 0 0	18 0 0	
	William Phelan	,,	Do.	Do.	..	12 0 0	16 11 10	
	Richard Trigg	June 22, 1840	House & tenement	Do.	..	35 0 0	30 0 0	Mr. Trigg in rate-book.
	James Sherlock Harper	,,	Office and stores	Quay	..	22 0 0	24 0 0	James Harper in rate-book.
	William Williams	June 1833, Oct. 17 1839	House and shop	Do.	..	23 0 0	27 14 0	
	Thomas Barnes	March 1833, June 22, 1840	House & sale-room	Do.	..	40 0 0	40 0 0	
	Thomas Bellard	January 1834, June 22, 1840	House and shop	Do.	..	18 0 0	18 0 0	Mr. Bellard in rate-book.
	Paul Murphy	Oct. 17, 1839	Do.	Do.	..	70 0 0	54 0 0	
	Peter McQueen	June 22, 1840	House and store	Do.	..	50 0 0	36 15 0	Quay-lane in rate-book, and no Christian name mentioned.
	Stephen Phelan	Oct. 17, 1839	House and shop	Do.	..	50 0 0	71 10 0	
	James Supple	Oct. 10, 1840	Do.	Do.	..	50 0 0	52 10 0	In rate-book Mr. Supple.
	Silvester Tyrrell	Dec. 29, 1836	Do.	Do.	..	16 0 0	20 0 0	
	Michael Burke	June 1834	A tenement	Do.	..	2 0 0	..	In rate-book Christian name not given. This elector registers out of the Quay.
	George Boyle	April 1, 1840	House and shop	Do.	..	16 0 0	18 0 0	
	Pierce Cox	Oct. 17, 1839	Do.	Do.	..	46 0 0	46 3 0	
	Thomas Fisher	,,	House	Do.	..	40 0 0	40 0 0	
	William Gouch	June, 1834	House and shop	Do.	..	55 0 0	63 0 0	
	Michael Torpy	June 22, 1840	House & tenement	High-street	..	7 0 0	10 0 0	
	Patrick McCarthy	Oct. 20, 1837	House and shop	Do.	..	10 0 0	10 0 0	
	John H. Power	Dec. 30, 1839	..	Do.	..	10 10 0	..	
	Maurice Phelan	Oct. 17, 1839	House and shop	Do.	..	20 0 0	25 0 0	
	Silvester Phelan	,,	Do.	Do.	..	28 0 0	24 0 0	
	William Thompson	October 1833	Do.	Do.	..	21 0 0	35 0 0	
	James Keir	Oct. 17, 1839	Do.	Do.	..	20 0 0	24 0 0	
	Joseph Walsh	,,	Stall in Shambles	Do.	..	3 0 0	..	
	Patrick Doolan	April 4, 1839	House and shop	Do.	..	20 0 0	25 0 0	
	Patrick Emmett	Oct. 17, 1838	Stall in Shambles	Do.	..	3 15 0	..	
	William Agar Haughton	June 19, 1839	House	Do.	..	10 0 0	14 0 0	
	Laurence O'Neill	Oct. 17, 1839	Coveyard	Conduit-lane	..	8 0 0	12 12 0	
	Thomas Backas	Oct. 20, 1837	House	Do.	..	6 0 0	8 0 0	Mrs. Backas in rate-book.
	Edward Loughlin	January, 1834, Oct. 15, 1840	House and shop	Do.	..	3 10 0	..	Mrs. McLoughlin in rate-book.
	William King	Oct. 17, 1839	Tavern	Quay-lane	..	12 0 0	10 10 0	
	Peter Ryan	April 4, 1836	Tenement	Do.	..	2 0 0	..	Mrs. Ryan in rate-book.
	George Reed	April 2, 1838	..	Do.	..	10 0 0	10 0 0	
	Stephen Rogers	April 1, 1840	House	Peter-street	..	10 0 0	13 0 0	Mrs. Rogers in rate-book.
	John Stafford	Oct. 17, 1839	Do.	Do.	..	1 10 0	..	Mrs. Stafford in rate-book.
	Richard Scott	Dec. 30, 1839	House and shop	Do.	..	18 0 0	18 0 0	
	John Thomas	June, 1833	Do.	Do.	..	10 10 0	12 0 0	
	Thomas Backas	Oct. 17, 1839	Do.	Do.	..	10 0 0	17 0 0	
	Robert Clifton	April 2, 1838	Do.	Do.	..	14 0 0	12 0 0	Mrs. Clifton in rate-book.
	Thomas Cullen	Oct. 17, 1839	Do.	Do.	..	10 10 0	15 0 0	
	Richard Keane	June 22, 1840	House & tenement	Do.	..	10 0 0	14 0 0	
	William McCulla	Oct. 17, 1839	House and shop	Do.	..	22 0 0	25 0 0	Mrs. McCulla in rate-book.
	Walter Robinson	Dec. 31, 1838	House	Olave's-lane	..	8 0 0	10 10 0	
	Thomas Nowlan	Oct. 19, 1836	House and shop	Cook-lane	..	10 0 0	10 0 0	
	Edward Ryall	Dec. 30, 1837	Do.	Do.	..	10 0 0	13 0 0	
	John Smith	April 2, 1838	Do.	Do.	..	8 0 0	8 10 0	
	Laurence Scanlan	Oct. 17, 1839	Do.	Do.	..	10 0 0	11 0 0	
	Edward Madigan	,,	Do.	Do.	..	10 0 0	11 0 0	
	James Kelly	June, 1833	Do.	Square	..	10 0 0	11 0 0	
	Daniel Mahony	January 1835	Do.	Do.	..	15 0 0	18 0 0	
	James Nowlan	Oct. 17, 1839	Do.	Do.	..	8 0 0	5 10 0	
	Mathew Reilly	,,	Do.	Do.	..	12 0 0	14 0 0	
	John Sinnott	,,	House and Shop	Do.	..	16 0 0	21 0 0	
	John Dowling	April 3, 1835	Do.	Do.	..	15 0 0	12 0 0	
	Thomas Dee	Oct. 17, 1838	Do.	Do.	..	14 0 0	16 0 0	
	Robert Hughes	June 21, 1838	Do.	Carrion-row	..	15 0 0	18 0 0	Mrs. Hughes in rate-book.
	Mathew Coffey	June 6, 1835, Oct. 17, 1839	Do.	Milk-lane	..	7 0 0	7 0 0	Mrs. Coffey in rate-book.
	John Mullowney	Oct. 20, 1837	Do.	Do.	..	10 10 0	13 0 0	
	Michael Henebery	June 21, 1838	Do.	Arundel-street	..	10 0 0	24 0 0	Mr. Henebery in rate-book.
	Rodolphus McGrath	Oct. 17, 1839	Do.	Do.	..	21 0 0	25 0 0	
	Thomas Power	Oct. 19, 1836	Yard	Do.	..	3 0 0	..	Rated also at No. 472 in the rate-book for a house and shop, net value £10. 10*s*.
	Walter Quinn	June 22, 1840	House and Shop	Do.	..	10 10 0	12 12 0	Mr. Quinn in rate-book.
	Patrick Comerford	June 26, 1837	Do.	Do.	..	15 0 0	20 0 0	Mrs. Comerford in rate-book.
	Daniel Carrigan	January, 1834	House & deal-yard	Lady-lane	..	40 0 0	40 0 0	
	James Murphy	June, 1834	Tenement	Do.	..	3 10 0	..	Michael Murphy in rate-book.
	John Maffatt	April 5, 1837	House	Do.	..	5 0 0	6 0 0	Mr. Moffatt in rate-book.
	Rev. William McCance	Oct. 17, 1839	House and concerns	Do.	..	25 0 0	9 0 0	
	Mathew Poole	April 2, 1838	Do.	Do.	..	50 0 0	23 13 4	
	John Scott	Oct. 20, 1837	Do.	Do.	..	36 0 0	40 0 0	

Rent and Valuation of £10 City Electors, (registered 1833 to 1840,)—*continued.*

COUNTY OF THE CITY OF WATERFORD. WATERFORD UNIO

Ward.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
CUSTOM-HOUSE WARD.	Joseph Wilson	January 1, 1836	House and shop	Lady-lane	..	10 0 0	16 12 4	Miss Wilson in rate-b
	Richard Wilson	Oct. 20, 1837	Do.	Do.	..	22 0 0	25 0 0	
	Robert Fleming	January 1, 1836 / Oct. 7, 1839	House and concerns	Do.	..	26 0 0	27 13 10	
	Patrick Sheehan	June, 1834	House	Do.	..	33 0 0	35 0 0	
	John Slattery	Oct. 17, 1839	Do.	Bakehouse-lane	..	10 0 0	10 0 0	
	William Duggan	April 2, 1839	House and shop	Do.	..	18 0 0	25 0 0	
	John O'Brien	June, 1834	Do.	Do.	..	10 0 0	10 0 0	
	Nicholas Barrett	March, 1833	House	Spring Garden-alley.	..	7 0 0	..	Mrs. Barrett in rate-b
	John Preston	Oct. 15, 1840	House and lands	Abbey lands	6 1 37	50 0 0	..	Hilary Barron in posse
	William Poiner	Oct. 17, 1839	Do.	Christendom	26 1 12	36 10 0	..	Rated at No. 698 in rate-book for a farm, value £29. 4s.
	Denis Keefe	,,	Do.	Do.	29 0 26	72 0 0	..	Rated also at No. 695
	John O'Brien	Oct. 15, 1840	Do.	Newtown	32 1 24	70 0 0	..	rate-book, for a fa
	Thomas Phelan	June 22, 1840	Do.	Do.	56 2 32	87 10 0	..	net value £36.
	Nugent O'Reilly	Oct. 17, 1839	House and shop	Cross	..	27 0 0	30 0 0	Registered out of Bro street, but same as Cross.
	William Sutton	,,	Do.	Do.	..	35 0 0	..	Ditto.
	Michael Egan	October, 1834 / Oct. 17, 1839	Do.	Do.	..	35 0 0	37 0 0	Ditto.
	Denis Sheehan	June 26, 1835	House & tenement	Do.	..	30 0 0	25 0 0	Ditto.
	David Holden	January 1, 1836	Do.	John-street	..	10 0 0	12 0 0	Thomas Holden and in rate-book; regist
PATRICK'S WARD.	John Hurley	Oct. 17, 1839	House and shop	Barron Strand-st.	..	30 0 0	21 0 0	out of Broad-str
	Thomas Hayes	,,	Do.	Do.	..	34 0 0	42 0 0	which is the same
	Thomas Purcell	January, 1834	Do.	Do.	..	36 0 0	45 0 0	John-street.
	Edmond Walsh	Oct. 17, 1839	House and store	Do.	..	40 0 0	42 0 0	
	John Butler	,,	Do.	Do.	..	20 0 0	20 0 0	
	Daniel Comerford	April 1, 1840	Do.	Do.	..	26 0 0	30 0 0	
	Bartholomew O'Shea	June 19, 1839	Do.	Do.	..	26 0 0	30 0 0	
	William Flynn	,,	Do.	Do.	..	20 0 0	20 0 0	
	John O'Shea	June 26, 1835	Do.	Do.	..	28 0 0	21 0 0	An old take and impro on.
	William Grady	Oct. 17, 1839	House and shop	Patrick-street	..	30 0 0	21 0 0	
	Thomas Murphy	April 4, 1836	Do.	Do.	..	90 0 0	60 0 0	An old take impro and large buil erected.
	William Kearsey	April 1, 1840	Do.	Do.	..	22 0 0	24 0 0	
	Christopher Dunn	,,	Do.	Do.	..	20 0 0	20 0 0	
	John Lalor	Oct. 17, 1839	Do.	Do.	..	32 0 0	19 0 0	Much improved.
	Thomas Michael Galwey	June 19, 1839	House	Do.	..	25 0 0	41 0 0	
	James Walsh	April 2, 1838	House and shop	Ballybricken	..	8 0 0	10 0 0	
	Patrick Power	June, 1834	Do.	Do.	..	15 0 0	19 0 0	
	John Connors	Dec. 30, 1839	Do.	Do.	..	12 0 0	15 0 0	
	William Keating	Dec. 30, 1837	Do.	Do.	..	12 0 0	12 0 0	
	Richard Tobin	Dec. 30, 1839	Do.	Do.	..	7 0 0	8 0 0	
	Thomas Power	April 3, 1835	Do.	Do.	..	36 0 0	15 0 0	Built and improved o
	Richard Deady	June 22, 1840	Do.	Do.	..	21 0 0	21 0 0	
	Robert Kent	Oct. 17, 1839	Do.	Quay and Hanover-street.	..	50 0 0	42 0 0	Ditto.
	Thomas Power	June 19, 1839	Do.	Quay	..	54 0 0	63 0 0	
	Richard Hennessy	Oct. 15, 1840	Do.	Do.	..	80 0 0	..	
	James Carroll	Oct. 20, 1837	Do.	Do.	..	100 0 0	120 0 0	
	James Doyle	June 22, 1836	Do.	Do.	..	64 0 0	65 0 0	He holds for this
	Moses Murphy	June 19, 1839	Do.	Merchant's Quay	..	62 0 0	65 0 0	another tenement val
	John Cleary	June 21, 1837	House and shop	Quay	..	64 0 0	75 0 0	at £10.
	Edward Kehoe	October 17, 1839	House, shop, and concerns.	Do.	..	105 0 0	70 0 0	Built on and improved
	David Condon	October 9, 1835	Do.	Do.	..	90 0 0	7 0 0	Purchased and built o
	Edward Commins	June 1833	Hotel and concerns	Do.	..	120 0 0	140 0 0	
	Joseph Hearn	March 1833 / October 15, 1840	House, shop, and store.	Do.	..	85 0 0	90 0 0	
	James Morrison	June 26, 1835	Do.	Do.	..	50 0 0	50 0 0	
	Francis Brownrigg	June 19, 1839	House	Garterlane	..	8 0 0	10 0 0	
	Rt. Rev. R. C. Foran, Bishop of Waterford and Lismore.	October 17, 1839	House and concerns	George's-street	..	70 0 0	46 3 0	A fine paid.
	Thomas Fitzgerald Strange	October 15, 1840	House	Do.	..	18 0 0	17 10 0	
	Michael Galvin	October 17, 1838	Do.	Do.	..	26 0 0	30 0 0	
	Patrick Keily	June 19, 1839	House and concerns	Do.	..	60 0 0	70 0 0	
	William Roche	October 17, 1839	Do.	Do.	..	21 0 0	27 0 0	Holds more than his
	William Browne	,,	Do.	Do.	..	20 0 0	24 0 0	house.
	Thomas Grant	,,	Do.	Do.	..	30 0 0	34 0 0	
	Thomas Curran	June 22, 1840	House and shop	Do.	..	10 0 0	12 0 0	
	James Thompson	October 17, 1839	Do.	Do.	..	16 0 0	20 0 0	
	James Maher	June 22, 1840	Do.	Great George's-st.	..	18 0 0	21 0 0	
	Richard Fitzgerald	,,	Do.	George's-street	..	20 0 0	27 0 0	
	Thomas Gahan	June 19, 1839	Do.	Do.	..	20 0 0	25 0 0	
	Matthew Jones	Dec. 30, 1839	Do.	Do.	..	18 0 0	11 0 0	
	John Walsh	March 1833 / April 3, 1835	Do.	Do.	..	12 0 0	16 0 0	
	William Joy	April 1, 1840	House	Do.	..	12 0 0	15 0 0	
	John Frs. Dunford	June 22, 1840	House	Little George's street.	..	30 0 0	33 0 0	
	Thomas Kehoe, M.D.	Dec. 30, 1837	Do.	Do.	..	35 0 0	40 0 0	
	Patrick M'Donald	June 22, 1836	Do.	Do.	..	28 0 0	33 7 8	In rate-book Pat. M'Do
	Henry Galway	January 26, 1835	Store	King-street.	..	26 0 0	30 0 0	
	Edward Lynch	Dec. 30, 1839	Do.	Do.	..	14 0 0	14 0 0	

Rent and Valuation of £10 City Electors, (registered 1833 to 1840,)—*continued.*

OUNTY OF THE CITY OF WATERFORD. WATERFORD UNION.

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	Richard Breen	October 17, 1839	House	Do.	..	14 0 0	14 0 0	
	James Kent	Dec. 31, 1838	Store	Do.	..	20 0 0	28 0 0	
	Robert Miller	April 3, 1835	House	Do.	..	15 0 0	18 0 0	In rate-book Capt. Miller.
	Jonathan Dillon	January 1, 1836	Shop	Do.	..	10 0 0	10 0 0	
	John Power	April 3, 1835	House	Do.	..	40 0 0	35 0 0	
	John Grant	April 1, 1840	Do.	Little Barron Strand-street.	..	12 0 0	14 0 0	
	John Driscoll	June 22, 1840	Do.	Do.	..	12 0 0	14 0 0	Dead.
	James Carroll	April 5, 1837	House and shop	Do.	..	13 0 0	18 0 0	
	Thomas Dobbyn	Dec. 30, 1839	Do.	Do.	..	26 0 0	30 0 0	
	Nicholas Power	March, 1833; Oct. 17, 1839	Do.	Do.	..	15 0 0	15 0 0	
	Robert Boland	,,	Do.	Do.	..	6 0 0	9 0 0	
		October, 1833	Do.	Do.	..	18 0 0	16 0 0	In rate-book Mr. Boland.
	Richard Walsh	Oct. 17, 1838	Do.	Do.	..	10 0 0	10 0 0	
	Cornelius Broderick	April 1, 1840	Do.	Do.	..	10 0 0	10 0 0	Dead.
	Michael Boland	Oct. 17, 1839	Do.	Do.	..	8 0 0	12 0 0	In rate-book Mr. Boland.
	John Mullowney	,,	Do.	Do.	..	10 10 0	12 0 0	
	James Maher	January, 1835	Do.	Do.	..	12 0 0	12 0 0	
	James Delahunty	,,	Do.	Castle-street	..	50 0 0	43 0 0	Built and improved on.
	John Tobin	Oct. 17, 1838	Tenement	Do.	..	5 0 0	6 0 0	
	James Mullowney	June 1834	House	Do.	..	4 10 0	..	
	Michael Power	Dec. 30, 1839	Yard and workshop	Jail-street	..	5 0 0	5 0 0	
	Richard Walsh	June 22, 1840	House & concerns	Ferry Bank.	..	50 0 0	60 0 0	Second time in rate-book.
	George Harper	Oct. 19, 1836; April 1, 1840	Tenement	Do.	..	4 0 0	..	
	Michael Walker	Oct. 17, 1839	Do.	Do.	..	2 10 0	..	
	Martin Forrestal	,,	Do.	Do.	..	4 0 0	..	
	Thomas Corcoran	,,	Do.	Do.	..	3 0 0	..	
	Patrick Ronayne	,,	House	Do.	..	8 0 0	10 0 0	
	Martin Couldough	June 26, 1835	Do.	Do.	..	10 0 0	10 0 0	
	Edward Grandy	January 1, 1836	Do.	Do.	..	12 0 0	14 0 0	In rate-book Captain Grandy.
	Patrick Delany	June 19, 1839	Do.	Do.	..	8 0 0	10 0 0	
	John Fitzpatrick	Oct. 17, 1839	House and shop	Do.	..	14 0 0	14 0 0	
	William Murphy	April 3, 1835	Forge	Do.	..	1 0 0	..	Also rated for a tenement, No. 618 in rate-book, at £10.
	Laurence Forrestal	Oct. 17, 1839	Large yard	Do.	..	7 0 0	7 0 0	Is also rated Nos. 614, 615, 616, 617, in rate-book, for other tenements; net values, £24, £5, £5, £10.
	John Dowley	Dec. 30, 1839	Coal yard	Do.	..	15 0 0	20 0 0	In rate-book Dooley.
	Andrew Travers	Oct. 17, 1839	Lands	Newrath	10 0 20	12 10 0	..	
	Patrick Walsh	Dec. 28, 1840	House and lands	Do.	16 0 32	17 10 0	..	
	William Lambert	Dec. 31, 1838	Do.	Ballinvoher.	50 1 0	77 10 0	..	Registered anew.
	Marks Doyle	Oct. 20, 1837	Do.	Do.	35 2 24	38 10 0	..	
	Alexander, Thompson	June 22, 1836	House and concerns	Hanover-street	..	4 0 0	..	
	Thomas Fennelly	January, 1834	House and shop	Ballybricken	..	25 0 0	10 0 0	
	Edmond Dowling	June 21, 1838	Do.	Do.	..	18 0 0	15 0 0	
	Paul Heany	October 17, 1839	Do.	Do.	..	10 0 0	10 0 0	
	William Caulfield	,,	Old store and concerns.	Do.	..	12 0 0	..	
	Bartholomew Mulcahy	Dec. 30, 1839	House and concerns	Do.	..	12 0 0	12 0 0	
	Nicholas Caulfield	June 21, 1838	Tenement	Yellow-road	..	7 0 0	..	
	Francis Curran	October 17, 1839	Do.	Do.	..	2 0 0	..	
	William Boutcher	,,	House	Do.	..	20 0 0	20 0 0	This elector is rated at £8 for a house in No. 80 in rate-book.
	John Phelan	June 1834; Dec. 30, 1839	Tenement	Do.	..	2 0 0	..	
	Pierse Power	October 15, 1840	Tenement & ground	Gibbett-hill	..	30 0 0	35 0 0	
	Michael Phelan	October 1834	Bacon concern	Summer-hill	..	60 0 0	73 0 0	
	Thomas Walsh	Dec. 30, 1839	House and concern	Glen	..	24 0 0	24 0 0	
	William Finigan	June 21, 1838	House	Morgan's-road	..	40 0 0	50 0 0	John Finnucane in rate-book.
	John Slattery	October 17, 1839	House and concerns	Bridge-street	..	26 0 0	30 0 0	
	Peter Corish	January 22, 1840	Do.	Do.	..	10 10 0	10 10 0	
	Henry Griffith	March 1833	Do.	Do.	..	10 0 0	12 0 0	
	Edward Mackey	January 1, 1836	Do.	Do.	..	50 0 0	60 0 0	
	James Larisy	October 17, 1839	House and store	Do.	..	60 0 0	60 0 0	
	John Fanning	,,	House	Do.	..	10 0 0	14 0 0	
	Thomas Fogarty	April 3, 1835	House and shop	Quay	..	120 0 0	92 6 2	Built and improved on.
	John Cahill	October 15, 1840	Do.	Do.	..	20 0 0	28 0 0	
	William M'Namara	April 1, 1840	Do.	Do.	..	30 0 0	40 0 0	
	Robert Kehoe	October 17, 1839	Do.	Do.	..	50 0 0	31 17 10	
	John Devereux	January 1834	Do.	Do.	..	18 0 0	20 0 0	
	Walter Laffan	October 9, 1835	Do.	Do.	..	15 0 0	16 0 0	
	John Pavey, jun.	January 21, 1837	Do.	Do.	..	16 0 0	20 0 0	
	John Everard Feehan	Dec. 31, 1838	House, store, and concern.	Do.	..	100 0 0	80 0 0	An old take and improved.
	Michael Downey	April 2, 1838	Office	Do.	..	20 0 0	25 0 0	
	Michael O'Neill	April 5, 1837	House	Anne-street	..	20 0 0	21 0 0	
	George Saunders	,,	Do.	Do.	..	18 0 0	20 0 0	
	Robert Colwell	June 17, 1839	House	Queen-street	..	14 0 0	14 0 0	
	John De Bourke	April 2, 1839	Do.	Do.	..	15 0 0	18 0 0	
	Richard Phelan	April 5, 1837	House and shop	Do.	..	26 0 0	30 0 0	Left the house. Whelan in rate-book.
	John Coombe	Dec. 30, 1839	House	Do.	..	35 0 0	30 0 0	
	Thomas Martin	June 22, 1836	Do.	Do.	..	18 0 0	18 0 0	Mr. Martin in rate-book.
	Henry Downes	June 26, 1835	Rectifying distillery	Thomas-street	..	35 0 0	14 0 0	An old take improved.
	John O'Neill	January, 1834	House and concerns	Do.	..	25 0 0	26 0 0	
	Wm. Edw. Griffith	April 1, 1840	House	Do.	..	20 0 0	23 0 0	Left.
	Paul Caulfield	October 17, 1835	Do.	Do.	..	10 0 0	10 0 0	
	Michael Keefe	October 17, 1839	Tenement	Do.	..	2 0 0	..	

Rent and Valuation of £10 City Electors, (registered 1833 to 1840,)—*continued.*

COUNTY OF THE CITY OF WATERFORD. WATERFORD UNION

Ward.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
West Ward.	Richard Fennelly	Oct. 17, 1839	Bacon concerns	Thomas-street	..	50 0 0	33 0 0	Built on.
	Lawrence O'Mard	October 17, 1838	House	Do.	..	17 0 0	17 0 0	
	Michael Downey	January, 1835	Do.	Do.	..	17 0 0	17 0 0	
	John Elliott, M.D.	,,	Do.	King-street	..	28 0 0	30 0 0	
	Richard Hayes	June 21, 1838	Store	Do.	..	28 0 0	30 0 0	
	John Phelan	April 3, 1835	Tenement	Do.	..	1 10 0	..	
	Patrick Aylward	June 22, 1840	Orchard	Grace Dieu	2 1 30	10 10 0	..	
	Edward Brennan	,,	House and land	Do.	16 0 32	50 0 0	..	
	James Flynn	October 20, 1837	Do.	Do.	29 1 34	49 2 0	..	
	William Hearn	June 22, 1840	Orchard	Do.	2 1 30	10 10 0	..	
	John M'Grath	October 19, 1836	House and lands	Do.	51 3 14	120 0 0	..	
	Matthew M'Grath	April 1, 1840	Do.	Do.	52 2 25	97 10 0	..	
	William Maddock	June 22, 1840	Do.	Do.	21 0 10	33 0 0	..	
	James Ryan	June, 1834	Do.	Do.	11 1 16	35 0 0	..	Michael Ryan in rate-b
	Simon Walsh	June 22, 1840	House and land	Do.	81 0 0	130 0 0	..	
	John Walsh	,,	Do.	Do.	5 3 30	18 6 0	..	
	Robert Walsh	,,	Do.	Do.	10 2 6	28 14 0	..	
	Edmond Aylward	October 17, 1839	House and shop	Do.	..	20 0 0	..	
	Thomas W. Jacob	March, 1833	House	Do.	..	40 0 0	..	
	John Mahony	June, 1833	Do.	Do.	..	10 0 0	..	
	Joseph Learey	October 17, 1839	House and store	Do.	..	20 0 0	..	
	Robert Walley	Dec. 30, 1837	House	Do.	..	16 0 0	..	
	Nicholas O'Neill	January 1, 1836	Do.	Do.	..	20 0 0	..	
South Ward.	Michael Power	Oct. 17, 1839	House and garden	Yellow-road	..	10 0 0	10 0 0	
	James O'Keefe	,,	House and shop	Ballybricken	..	20 0 0	17 0 0	Built on.
	Martin Donnell	,,	Do.	Do.	..	15 0 0	18 0 0	In the rate-book, Dani
	Edward Fleming	June 19, 1839	Do.	Do.	..	12 0 0	18 0 0	
	Thomas Kenney	April 1, 1840	Do.	Mayor's-walk	..	18 0 0	6 0 0	Built a good house on t
	James Sullivan	Oct. 19, 1836	Do.	Do.	..	14 0 0	18 0 0	
	John Delahunty	Dec. 30, 1839	Tenement and shop	Do.	..	5 0 0	5 0 0	
	James Kehoe	June 19, 1839	House and shop	Do.	..	10 10 0	10 0 0	
	Thomas Kenny	Oct. 17, 1839	Do.	Do.	..	12 0 0	10 0 0	
	Michael Leaney	January, 1835	Do.	Do.	..	7 0 0	10 0 0	
	James Pyne	Oct. 17, 1839	Tenement and shop	Do.	..	7 0 0	10 0 0	
	Michael Gaule	Dec. 30, 1839	House and Shop	Do.	..	25 0 0	32 0 0	
	John Hogan	,,	Do.	Patrick-street	..	14 0 0	14 0 0	
	James Carew	March, 1833	Do.	Do.	..	7 0 0	9 0 0	
	James Shea	June 22, 1840	Do.	Do.	..	12 0 0	15 0 0	
	James M'Donnell	April 1, 1840	Do.	Do.	..	10 10 0	14 0 0	
	Patrick Hynes	Oct. 17, 1839	Do.	Do.	..	12 0 0	12 0 0	
	Thomas Fleming	,,	Do.	Do.	..	15 0 0	17 0 0	
	Daniel Maher	April 3, 1835 / Oct. 17, 1839	Do.	Do.	..	28 0 0	28 0 0	Removed.
	James Cuddy	,,	House	Do.	..	14 0 0	21 0 0	
	John Walsh	June 19, 1839	Do.	Do.	..	10 0 0	11 0 0	
	Tobias Archdekin	Oct. 17, 1839	House and Shop	Do.	..	21 0 0	21 0 0	
	Patrick Lowry	,,	Do.	Do.	..	18 0 0	18 0 0	
	James Dalton	April 1, 1840	Do.	Do.	..	15 0 0	20 0 0	
	Robert Walsh	Dec. 31, 1838	Do.	Michael-street	..	36 0 0	39 0 0	
	Arthur Doyle	Oct. 17, 1839	Do.	Do.	..	70 0 0	84 0 0	
	John Barden	,,	Do.	Do.	..	50 0 0	83 1 6	
	Joseph Purcell	,,	Do.	Do.	..	42 0 0	45 0 0	
	Richard Lyons	April 1, 1840	Do.	Do.	..	25 0 0	30 0 0	
	Pat. Dalton	Oct. 17, 1839	Do.	Do.	..	50 0 0	30 0 0	Built and improved on
	William Mullowney	June 21, 1838	Do.	Do.	..	26 0 0	26 0 0	Removed.
	Michael Savage	,,	Do.	Do.	..	17 0 0	20 0 0	
	Joseph Gaule	April 5, 1837	Do.	Do.	..	10 0 0	15 0 0	Removed.
	Robert Walsh	Dec. 31, 1838	Do.	Do.	..	10 0 0	16 0 0	
	James Allen	April 1, 1840	Do.	Do.	..	8 0 0	10 0 0	
	John Power	April 3, 1835	Do	..	..	10 0 0	8 0 0	
	Maurice Phelan	April 1, 1840	Do.	John-street	..	14 0 0	20 0 0	
	John Eustace	June 22, 1840	House & tenements	Do.	..	3 0 0	..	Several buildings besi this.
	Patrick Hanley	Oct. 17, 1839	House and shop	Do.	..	15 0 0	15 15 0	
	James Kelly	Oct. 17, 1838	Do.	Do.	..	10 10 0	14 0 0	
	William O'Brien	Oct. 17, 1839	Do.	Do.	..	12 0 0	12 0 0	
	Michael M'Grath	Dec. 29, 1836	Do.	Do.	..	10 0 0	..	Built on.
	John Smith	Oct. 20, 1837	Stone yard	Do.	..	20 0 0	15 0 0	Improved.
	Stephen Long	Dec. 28, 1840	..	Manor-street	..	10 0 0	11 0 0	
	William Hanrahan	April 5, 1837	House	Parliament-street	..	9 0 0	10 0 0	
	Philip Rogers	Dec. 29, 1836	Do.	Do.	..	9 0 0	10 0 0	
	Denis Whelan	Oct. 20, 1837	Do.	Do.	..	9 0 0	10 0 0	In the rate-book, Phela
	Thomas Hally	Dec. 31, 1838	Do.	Manor	..	15 0 0	18 0 0	
	Henry Martin	April 5, 1837	Do.	Do.	..	15 0 0	18 0 0	
	Richard Biddle	June 19, 1839	Do.	Do.	..	13 0 0	9 0 0	Removed.
	Christopher Cherry	,,	Do.	Do.	..	13 0 0	15 0 0	Ditto.
	Robert Cooke	April 1, 1840	Do.	Manor-street	..	7 0 0	..	
	Thomas Clarke	April 3, 1835	Do.	Manor	..	7 0 0	7 0 0	
	Henry Colburn	April 2, 1838	Do.	Do.	..	12 0 0	14 0 0	Removed.
	Michael M'Namara	Oct. 17, 1839	Do.	Do.	..	13 0 0	15 0 0	Ditto.
	John Fahy	,,	Do.	Do.	..	10 10 0	13 0 0	
	Richard Walsh	June 26, 1835	Do.	Do.	..	16 0 0	18 0 0	
	Charles Smart	October 17, 1839	Do.	Do.	..	16 0 0	18 0 0	
	Patrick Keep	June 19, 1839	House and Shop	Bowling-green-la.	..	16 0 0	..	
	Thomas M'Grath	October 15, 1840	A field	College-street	..	6 0 0	8 0 0	
	Rev. Michael Fitzgerald	March 1833	House	Hennessy's-road	..	20 0 0	20 0 0	
	Simon Walsh	October 17, 1839	Tenement & garden	..	..	8 0 0	10 0 0	
	Matthew Brown	,,	House and ground	Pastime Knock	4 3 20	15 0 0	..	
	Thomas Keoughan	,,	House and field	Do.	4 0 0	16 0 0	..	
	John Dee	,,	House and shop	Barrack-street	..	15 0 0	15 0 0	
	Patrick Farrell	,,	House	Do.	..	10 10 0	14 0 0	

Rent and Valuation of £10 City Electors, (registered 1833 to 1840,)—*concluded.*

OUNTY OF THE CITY OF WATERFORD. WATERFORD UNION.

	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
	John Walsh	October 15, 1840	House and shop	Barrack-street	..	4 0 0	..	Removed.
	Michael Hanly	Dec. 31, 1838	Do.	Do.	..	20 0 0	..	Ditto.
	John Dower	March 1833 / Dec. 30, 1839	Tenement	Do.	..	1 10 0	..	
	Patrick Buggy	January 1835	Canteen	Do.	..	20 0 0	28 0 0	
	Michael Honan	June 22, 1840	House and shop	Do.	..	10 10 0	13 0 0	
	William Power	October 17, 1839	Do.	Do.	..	21 0 0	10 0 0	A house built on this.
	John Campion	June 22, 1836	Do.	Do.	..	12 0 0	12 0 0	
	Samuel Stephens	June 1833 / June 22, 1840	Tenement	Newgate	..	2 10 0	..	
	Michael Quin	April 1834	House	New-street	..	9 0 0	12 0 0	Removed.
	William Compton	June 19, 1839	Do.	Do.	..	16 0 0	20 0 0	
	Daniel Doyle	Dec. 31, 1838	Do.	Do.	..	14 0 0	15 0 0	
	Thomas Brown	June 21, 1838	House and shop	Do.	..	18 0 0	21 0 0	
	William Maher	Dec. 30, 1839	House	Do.	..	16 0 0	18 0 0	
	William Waters	June 1833 / October 15, 1840	House and shop	Stephen-street	..	5 0 0	5 0 0	
	James Molloy	June 21, 1838	Do.	Do.	..	8 0 0	10 0 0	
	Charles Badge	April 1, 1840	House	Do.	..	16 0 0	20 0 0	
	Daniel Cosgrave	,,	House & tenements	Do.	..	10 0 0	10 0 0	
	Watt Gorman	October 17, 1839	Do.	Do.	..	6 10 0	9 0 0	
	David Phelan	January 1834	House and shop	Do.	..	12 0 0	12 0 0	Whelan in rate-book.
	John Lamstead	Dec. 30, 1839	Do.	Do.	..	8 0 0	10 0 0	
	Michael Purcell	April 1, 1840	Do.	Do.	..	10 10 0	12 0 0	
	John Brophy	January, 1835	House	Do.	..	12 0 0	12 0 0	
	Michael Tobin	March 1833 / Oct. 17, 1838	Do.	Do.	..	10 10 0	12 0 0	
	William Curran	April 1, 1840	Do.	Do.	..	10 0 0	12 0 0	
	Denis Mullowney	,,	House and shop	Do.	..	14 0 0	18 0 0	
	William Sullivan	Oct. 17, 1839	Do.	Do.	..	12 0 0	14 0 0	
	Michael Phelan	Oct. 20, 1837	Do.	Do.	..	8 0 0	10 0 0	
	David Fanning	Oct. 17, 1839	Do.	Do.	..	10 0 0	20 0 0	The rent for this tenement and another.
	John Gibbs	,,	Do.	Do.	..	10 0 0	14 0 0	
	William Halfpenny	April 2, 1839	House	Alexander-lane	..	10 0 0	10 0 0	
	Thomas Harney	April 1, 1840	House and land	Lisduggan	22 1 6	47 0 0	..	The net annual value appears altered in rate book from £68. 16*s.* to £47.
	Michael M'Daniell	June 22, 1836 / Oct. 17, 1839	Do.	Do.	22 1 6	60 0 0	..	
	Richard Walsh	,,	Do.	Do.	9 1 36	23 6 0	..	
	Patrick Whelan	,,	Do.	Do.	2 3 7	5 18 0	..	
	Richard Hearn	Dec. 30, 1839	Do.	Do.	25 3 37	96 0 0	..	
	Thomas Mullowney	Oct. 17, 1839	Do.	Do.	24 1 10	60 0 0		
	Martin Sheehan	June 22, 1840		Priors' Knock	22 2 30	49 0 0	..	
	Lawrence Power	Oct. 17, 1839	Do.	King's Meadows	58 1 10	90 0 0	..	
	John Walsh	June 21, 1838	Do.	Ballinanesagh	190 3 26	141 0 0	..	A. R. P. £. s. d. 195 3 12 = 302 2 0 originally in rate-book,& altered as in this return.
	William Hartry	Dec. 30, 1839	Do.	Carrickanard	106 3 10	197 14 0	..	The net annual value was £214. 4*s.* in rate-book. and stands altered to £197. 14*s.*, as in this return.
	Thomas Hartrey	Dec. 30, 1837	Do.	Do.	67 0 30	134 14 0	..	Was 68 acres originally in rate-book.
	James Power	Dec. 30, 1839	House	Ballyhue	42 1 20	45 10 0	..	
	David Whelan	,,	House and land	Kilbarry	32 1 26	42 0 0	..	
	Philip Whelan	June 22, 1840	Do.	Do.	32 1 24	42 0 0	..	
	Edmond Hally	Oct. 17, 1839	Do.	Do.	38 1 20	47 4 0	..	
	Michael Flinn	Dec. 30, 1837	Do.	Do.	36 2 30	56 8 0	..	
	John Power	Oct. 17, 1839	Do.	Do.	8 1 36	10 16 0	..	
	John Crowley	Dec. 30, 1839	Do.	Do.	13 0 24	17 8 0	..	
	Patrick Walsh	,,	Do.	Do.	21 3 20	28 0 0	..	
	Lawrence Whelan	Dec. 30, 1837 / Oct. 15, 1840	Do.	Do.	37 1 9	48 4 0	..	
	Edmond Hartry	Oct. 19, 1836 / Dec. 30, 1839	Do.	Do.	5 2 30	7 6 0	..	
	John Hartry	,,	Do.	Do.	81 0 32	125 0 0	..	

N.B.—The statements with respect to "deaths and removals" are given on the authority of persons who appeared to have local formation. The time did not permit me to make particular inquiries as to the accuracy of those statements.

W. J.

RENT and VALUATION of £10 COUNTY ELECTORS, (registered 1832 to 1840,) so far as ascertained.

COUNTY WATERFORD. WATERFORD UNION.

Marked thus * registered in 1832, and not since re-registered.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated: as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Rent. £. s. d.	Observation
FAITHLEGG.	Patrick Connors	Oct. 10, 1832, and April 1, 1840	House and lands.	Kill-st., Nicholas	34 3 1	33 12 0	37 12 0	Patrick D phy rated same towns 34a. 1r. at Value, 33l.
	Edmund Deady	Oct. 11, 1832, and April 1, 1840	Ditto	Ditto	31 1 4	33 12 0	37 8 2	
	Edmund Fanning	April 1, 1840	Ditto	Ditto	18 2 10	19 16 0	20 4 4	
	Robert Morahan	Oct. 12, 1832, and April 1, 1840	Ditto	Ditto	38 2 27	33 8 0	37 9 8	
	John Hurley	Oct. 11, 1832, and April 1, 1840	Ditto	Barristown	48 0 0	47 12 0		
	Edward Delahunty	,, ,,	Ditto	Kilcullen	94 3 33	102 0 0	64 19 2	
	John Meade	Oct. 12, 1832, and April 1, 1840	Ditto	Ditto	87 3 20	67 16 0	49 10 6	
	Patrick Power	Nov. 5, 1832, and April 1, 1840	Ditto	Ditto	50 1 32	39 0 0	33 5 0	
	*Michael Mooney	October 12, 1832	Ditto	Ditto	16 1 10	12 10 0		
	John Power	April 1, 1840	Ditto	Carriglee	78 3 8	85 0 0		
	Richard Phelan	,,	Ditto	Ditto	78 3 8	85 0 0	73 4 8	
	*Maurice Cheasty	November 7, 1832	Ditto	Faithlegg	102 2 30	155 18 0		
	*Edmond Maher	October 12, 1832	Ditto	Ditto	50 2 20	91 16 0		
	*Patrick Phelan	November 5, 1832	Ditto	Ditto	1 0 5	2 10 0		
	*James Power	,,	Ditto	Ditto	10 3 30	15 8 0		
	*James Power	,,	Ditto	Ditto	8 2 23	12 0 0		
	Michael Dunne	Oct. 10, 1832, and April 1, 1840	Ditto	Knockroe	20 0 6	17 6 0	19 0 0	
	John Dunne	,, ,,	Ditto	Ditto	17 1 26	15 0 0	15 0 0	
CROOK.	*Richard Walsh	October 12, 1832	Ditto	Knockhouse	42 3 30	33 2 0		
	*Martin Walsh	,,	Ditto	Ditto	17 3 12	11 0 0		
	Edmond Morris	Nov. 6, 1832, and June 10, 1839	Ditto	Ballinglan	68 0 10	79 16 0	88 13 0	Morrissey, rate-book
	*Maurice Morris	November 6, 1832	Ditto	Ditto	86 0 7	100 16 0	96 0 0	Mary Morri in rate-bo
	*Jeffrey Power	,,		Ditto	71 3 36	77 14 0	96 0 0	
	James Power	Nov. 6, 1832, and Oct. 17, 1839		Woodstown	81 0 0	70 0 0	55 14 0	
	Richard Power	,, ,,		Ditto	32 1 25	34 0 0	50 0 0	
	Patrick Morrissy	Nov. 5, 1832, and Oct. 17, 1839		Ditto	20 3 10	21 16 0	26 0 0	
	Maurice Goff	Oct. 11, 1832, and April 1, 1840	Ditto	Carrigsagart	79 2 36	61 0 0	62 16 4	
	William Goff	April 1, 1840	Ditto	Ditto	128 0 0	98 0 0	112 16 4	
	Michael Toole	Nov. 5, 1832, and April 1, 1840	Ditto	Knockparson	42 3 30	33 2 0	49 1 6	
	Laurence Hayes	April 1, 1840	Ditto	Ditto	17 3 20	13 4 0	17 15 6	
	Michael Nugent	Oct. 12, 1832, and April 1, 1840	Ditto	Raheen	98 0 14	96 16 0	111 7 4	
	Daniel Pottle	Nov. 7, 1832, and April 1, 1840	Ditto	Ditto	108 2 6	67 0 0	69 5 6	
	*John Dobbyn	October 10, 1832	Ditto	Newtown	79 1 36	110 6 0	30 18 6	
	*John Morahan	October 12, 1832	Ditto	Ditto	24 1 5	27 0 0	29 6 8	
	*Barthol. Delandre	October 10, 1832	Ditto	Crook	14 2 4	22 8 0	44 12 0	
	*Peter Dobbyn	October 11, 1832	Ditto	Ditto	21 0 12	32 10 0	50 2 0	
	Denis Dunne	Oct. 11, 1832, and April 1, 1840	Ditto	Ditto	38 2 26	59 12 0	147 0 0	
	Andrew Meade	Oct. 12, 1832, and April 1, 1840	Ditto	Ditto	92 0 10	127 16 0	58 13 0	
	Nicholas Meade	,, ,,	Ditto	Ditto	33 0 4	50 14 0		
	*William Walsh	November 5, 1832	Ditto	Ditto	53 2 32	82 0 0		
BALLYNAKILL.	*David Power	,,	Ditto	Ballinakill	40 2 0	100 0 0		
	*Thomas Robinson	November 6, 1832	Ditto	Ditto	43 3 0	128 0 0		
	Richard Reynett	Nov. 5, 1832, and Dec. 30, 1839	Ditto	Farrenshoneen	87 2 0	216 0 0		
	*John Grace	October 11, 1832	Ditto	Little Island	81 0 0	125 0 0	150 3 8	
	*Luke Power	November 5, 1832	Ditto	Ditto	44 0 24	61 6 0	77 16 8	
	*Thomas Carty	November 7, 1832	Ditto	Knockboy	13 3 36	21 10 0		
	Daniel Dwyer	April 1, 1840	Ditto	Ballygunner Temple.	36 3 22	37 12 0	41 12 10	
	Michael Phelan	Nov. 8, 1832, and Oct. 15, 1840	Ditto	Ballygunnermore	48 3 0	45 2 0		Whelan in r book.
	*James Casey	November 5, 1832	Ditto	Ditto	87 2 0	121 10 0		
	George Roberts	Nov. 5, 1832, and April 1, 1840	Ditto	Ballymaclode	42 2 20	65 14 0	39 2 9	
	Michael Power	Oct. 12, 1832, and Dec. 30, 1839	Ditto	Callahan	53 0 8	51 8 0		
KILMACLEAGUE.	Thomas White	March 29, 1833, and April 1, 1840	Ditto	Ballinvella	37 1 2	24 2 0		
	Edmond Corcoran	June 19, 1839	Ditto	Kilmacleagh	35 2 24	23 2 0		
	Thomas Corcoran	,,	Ditto	Ditto	48 2 16	31 10 0		
	Martin Harney	October 17, 1839	Ditto	Ditto	28 3 2	17 14 0		
	Patrick M'Donnell	June 19, 1839	Ditto	Ditto	32 1 25	16 0 0		M'Daniel i rate-book.
	*Patrick Power	November 5, 1832	Ditto	Ballylough	163 2 20	166 0 0		
	John Nowlan	June 19, 1839	Ditto	Kelogue	37 3 28	35 14 0		
	Richard Power	,,	Ditto	Ditto	48 2 16	30 0 0		
	William Pierce	October 17, 1839	Ditto	Ditto	34 0 4	21 0 0		James Pierc rate-book.
	Michael Flanigan	,,	Ditto	Ballygarron	39 3 0	24 10 0		
	Richard Phelan	June 19, 1839	Ditto	Ditto	78 1 20	44 10 0		Rich. Whel sen.
	*Richard Whelan	November 5, 1832	Ditto	Fornaught	40 2 32	37 14 0	73 4 8	Rich. Whe jun. in r book. I sup Rich. Whe sen. to be registered e ter.
	*James Hearn	October 11, 1832	Ditto	Dunmore		15 0 0		
RATHMOYLAN.	*John Gare	November 6, 1832	Ditto	Ballymacaw	21 3 20	22 4 0		John Guire rate-book.
KILBURN.	Edmond Hearn	Nov. 6, 1832, and June 22, 1840	Ditto	Lower Butlerstown.	81 0 0	85 0 0		
	*William Hearn	November 7, 1832	Ditto	Ditto	14 2 14	13 10 0		Dead—Patr Hearn in ra book. his s
	*John Whelan	,,	Ditto	Ditto	58 1 12	54 0 0		Phelan in r book.
	*Michael Brien	October 11, 1832	Ditto	Monmohogue	8 3 26	12 0 0		

Rent and Valuation of £10 County Electors, (registered 1832 to 1840,)—*continued.*

COUNTY WATERFORD. WATERFORD UNION.

Marked thus * registered in 1832, and not since re-registered.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book.	Net Annual Value as in Rate-Book.	Rent.	Observations.
				A. R. P.	£. s. d.	£. s. d.	
*James Cummins	November 6, 1832	House & land	Coolnacopogue	149 0 3	96 12 0	182 15 2	
*James Hayes	October 11, 1832	Ditto	Ditto	62 2 13	38 10 0	39 4 7	
*Laurence Hally	November 6, 1832	Ditto	Ditto	56 0 22	43 2 0	50 15 0	
*Thomas Power	,,	Ditto	Westtown	36 3 16	31 6 0		
John Walsh	October 17, 1839	Ditto	Newtown	17 0 1	30 0 0		
Rev. Nich. Cantwell	October 15, 1840	Ditto	Ballycarnane	17 1 26	45 0 0		
John Brien	Nov. 6, 1832, and Oct. 15, 1840	House	Tramore, Main-street.	. .	20 0 0	8 6 2	
*Michael Corbett	October 10, 1832	Ditto	Ditto	. .	12 0 0	10 17 10	
Edward Fleming	Oct. 11, 1832, and April 1, 1840	House and lands.	Tramore, Strand-st.	16 0 31	20 0 0	11 1 6½	
Thomas Hayes	Oct. 11, 1832, and Oct. 17, 1839	House	Do. Main-street	. .	10 0 0		
Mathew Hayden	Oct. 11, 1832, an4 Oct. 15, 1840	Two houses	Ditto	. .	8 0 0	5 15 6	
*John Joy	November 6, 1832	House	Ditto	. .	4 0 0	2 9 3	
*Thomas Lyons	October 12, 1832	Four houses and lands.	Ditto	4 2 26	12 0 0	11 1 1	
*James M'Glone	November 6, 1832	House and lands.	Do. Cross-street	. .	3 0 0	6 9 3	
*John Power	October 12, 1832	Ditto	Do. Priest-road	1 2 20	7 0 0		
Nicholas Power	Nov. 5, 1832, and Oct. 17, 1839	House	Do. Main-street	. .	6 0 0		
Patrick Power	,, ,,	Ditto	Do. Anneston.-road.	. .	1 5 0		
*Patrick Power	Nov. 5. 1832	Ditto	Do. Main-street	. .	10 0 0		
William Power	Nov. 5, 1832, and Oct. 15, 1840	House and lands.	Ditto	2 1 15	4 7 0	8 18 6	
*James Phelan	November 5, 1832	Ditto	Ditto	3 2 10	6 8 0	8 18 6	
Michael Cahill	June 22, 1840	House and bath.	Ditto	. .	6 0 0	4 8 7½	
Thomas Kearney	October 17, 1839	Lands	Ditto	11 1 13	24 10 0		
Michael Keoghan	Nov. 6, 1832, and Dec. 30, 1839	Ditto	Do. Priest-road	2 0 28	5 8 0	7 1 1	
Patrick Phelan	June 19, 1839	House and land.	Ditto	1 2 20	4 10 0		
*Thomas Keohan	November 6, 1832	Two houses and land.	Do. Church-road.	0 1 8	10 0 0	5 5 0	
*Patrick Barry	October 10, 1832	House	Do. Cross-road	. .	8 0 0	12 0 0	
John Hearn	Nov. 6, 1832, and April 1840	House and lands.	Kilfaracy	97 0 30	58 10 0		
Patrick Hearn	April 1, 1840	Ditto	Ditto	57 2 0	34 12 0		
*Nicholas Hearne	October 11, 1832	Ditto	Ditto	20 1 0	12 3 0		
Michael Power	Nov. 6, 1832, and June 22, 1840	Ditto	Island Tarsney	19 0 15	11 14 0		
David Veale	Nov. 5, 1832, and July 22, 1840	Ditto	Ditto	27 2 6	17 0 0		
*Michael Hartry	November 7, 1832	Ditto	Whitefield	69 0 30	85 8 0		
Michael Foley	December 30, 1839	Ditto	Ditto	84 3 7	94 4 0	110 17 8	
*Thomas Gahan	November 6, 1832	Ditto	Gaulstown	145 1 6	107 12 0		
William Power	October 17, 1839	Ditto	Ditto	40 0 33	30 18 0		
*Michael Kirwan	November 6, 1832	Ditto	Mathewstown	85 0 8	68 14 0		
*David Veale	November 5, 1832	Ditto	Ardnahawn	75 1 30	65 2 0		
*Patrick Fitzgerald	November 7, 1832	Ditto	Ballyadam	27 0 5	21 0 0		
*Thomas Hayes	October 11, 1832	Ditto	Ditto	27 0 5	21 0 0		
*James Londregan	November 7, 1832	Ditto	Ditto	27 0 5	21 0 0		
*Robert Cosgrave	November 6, 1832	Ditto	Ballydarmody	21 0 9	17 10 0		
*Paul Power	November 5, 1832	Ditto	Ditto	13 3 28	12 16 0		
*Thomas Power	,,	Ditto	Ditto	12 3 34	12 0 0		
*John Power	November 7, 1832	Ditto	Ditto	25 2 30	21 6 0		
*Michael Nowlan	October 12, 1832	Ditto	Kilmeaden	121 2 0	168 14 0		
*James Cummins	November 8, 1832	Ditto	Tiroe	118 2 25	91 4 0		
Thomas Walsh	June 22, 1840	Ditto	Ditto	92 1 13	62 14 0		
James Quinn	Nov. 6, 1832, and June 22, 1840	Ditto	Daragel	116 2 21	154 16 0		
James Nowlan	October 17, 1839	Ditto	Ditto	129 2 14	180 0 0		
*George Gamble	October 11, 1832	Ditto	Coolagaden	59 3 30	46 4 0	30 0 10	
*Thomas Power	November 6, 1832	Ditto	Stonehouse	51 0 4	78 14 0	. .	Power, Thomas, jun., No. 98 in rate-book, 32A. 1R. 24P. at 20*l.* net value.
*John Keane	October 16, 1832	Ditto	Upper Kilmagee-mogue.	30 3 30	14 6 0		
*John Morrissey	October 12, 1832	Ditto	Ditto	24 1 28	11 6 0		
*Patrick Flahavan	November 7, 1832	Ditto	Knockaderry	84 3 26	73 4 0		
*James Ryan	November 5, 1832	Ditto	Ditto	91 1 3	95 14 0		
*Thomas Tracy	,,	Ditto	Ditto	18 2 21	17 4 0		
*Daniel Carroll	November 6, 1832	Ditto	Carriganure	64 2 0	49 8 0		
*Edmond Hayes	November 7, 1832	Ditto	Ditto	90 2 12	69 16 0		
*Robert Phelan	November 5, 1832	Ditto	Ditto	128 1 22	99 0 0		
*Edmond Hayes, jun.	October 13, 1832	Ditto	Rossariduera	191 0 25	135 14 0		
*Nicholas Hally	October 15. 1832	Ditto	Lisahane	52 1 0	38 14 0		
*James Power	November 8, 1832	Ditto	Ditto	84 1 0	62 8 0	. .	In rate-book James Power and Garret Power jointly, 73, 74.
William Power	Nov. 8, 1832, and June 22, 1840	Ditto	Ditto	48 2 16	27 0 0		
*James Allen	November 6, 1832	Ditto	Dunhill	15 1 4	12 2 0		
Laurence Morrissey	Nov. 6, 1832, and April 1, 1840	Ditto	Kilsteague	40 3 30	13 4 0		
*John Power	November 8, 1832	Ditto	Ditto	64 2 32	45 18 0		

Rent and Valuation of £10 County Electors, (registered 1832 to 1840,)—*continued.*

COUNTY WATERFORD. WATERFORD UNION

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DUNHILL.	*Michael Hayes	October 13, 1832	House & lands	Knocane	12 0 24	9 14 0		
	*Michael Dunphy	November 7, 1832	Ditto	Castlecraddock	136 0 11	92 8 0		
	*Edmond Power	November 8, 1832	Ditto	Savagetown	66 2 12	53 6 0		
	*Darby Power	October 12, 1832	Ditto	Ballyrobin	84 2 32	88 16 0		
	*Jeffery Portle	November 5, 1832	Ditto	Ditto	65 1 10	68 8 0		
	*James Hanley	November 6, 1832	Ditto	Chronalisk	121 2 0	75 0 0		
	Patrick Boland	Oct. 10, 1832, and April 1, 1840	Ditto	Ballyline	25 0 17	15 10 0		
	Michael Boland, sen.	,, ,,	Ditto	Ditto	59 1 2	34 12 0		
	Michael Foran	Oct. 11, 1832, and April 1, 1840	Ditto	Ditto	96 1 20	56 10 0		
	*Edmond Forehan	Oct. 11, 1832	Ditto	Ditto	96 1 30	62 8 0		
	David Morrissey	Oct. 12, 1832, and April 1, 1840	Ditto	Ditto	34 0 10	22 1 0		
	Michael Morrissey	,, ,,	Ditto	Ditto	69 2 34	45 2 0		
	Thomas Morrissey	,, ,,	Ditto	Ditto	48 2 25	31 10 0		
	William Linehan	Oct. 12, 1832, and June 22, 1840	Ditto	Crough	64 3 7	23 0 0		
	*Thomas Hyde	October 11. 1832	Ditto	Ballylennane	62 3 3	48 8 0		
	*Michael Byrne	November 6, 1832	Ditto	Ballinagoree	36 1 32	30 6 0		
	*Michael Carroll	November 7, 1832	Ditto	Ditto	68 0 6	56 14 0		
	*James M'Namara	October 12. 1832	Ditto	Ditto	38 0 11	31 14 0		
	*Thomas Flinn	November 6, 1832	Ditto	Shanacloone	63 0 6	62 4 0		
	*William Flinn	,,	Ditto	Ditto	63 0 6	62 4 0		In rate- Willian Fling.
ROSSMIRE.	*William Kennedy	October 16, 1832	Ditto	Grenan	132 3 14	32 16 0	46 3 1	
	*Hugh Kelly	November 6, 1832	Ditto	Ditto	102 0 10	81 16 0	98 12 2	Representat Hugh Kel rate-book.
	Patrick Phelan	Oct. 12, 1832, and Dec. 28, 1840	Ditto	Ditto	49 1 25	39 12 0	52 12 10	His land s his tenants
	Edmond Power	,, ,,	Ditto	Ditto	49 1 25	39 12 0	52 12 10	Whelan in book.
	*William Power	November 5, 1832	Ditto	Ditto	73 2 34	59 0 0	71 12 4	
	*Jeffrey Power	November 7. 1832.	Ditto	Ditto	43 3 0	33 12 0	44 16 8	
	John Walsh	Nov. 5, 1832, and Dec. 28, 1840	Ditto	Ditto	21 0 10	16 0 0		In the rat John Wals JohnCunni
	Thomas Cheasty	June 19, 1839	Ditto	Ballybrack	213 0 0	202 16 0		
	*Thomas Butler	October 13, 1832	Ditto	Carrigeen	259 0 30	160 0 0		Thomas ar cholas Bu rate-book.
	*John Bulger	,,	Ditto	Ditto	1 2 20	1 0 0		
	*James Kiersey	October 16, 1832	Ditto	Ditto	3 1 0	2 0 0		Catherine in rate-boo
	*Thomas Lonergan	,,	Ditto	Ditto	83 0 4	46 0 0		Thomas Lor in rate-bool
	*Laurence Power	November 8, 1832	Ditto	Ditto	6 1 38	4 0 0		Maurice Po rate-book.
	*John Power	,,	Ditto	Ditto	87 1 36	54 0 0		
	Edmond Nugent	October 17, 1839.	Ditto	Ditto	11 3 2	7 4 0		
	Thomas Shanahan	Nov. 9, 1832, and April 1, 1840	Ditto	Scruhane	140 0 26	129 12 0	232 10 0	
	Michael Shanahan	Nov. 6, 1832, and April 1, 1840	Ditto	Ditto	66 3 3	57 4 0	68 10 4	
	Thomas Goff, jun.	Oct. 15, 1832, and April 1, 1840	Ditto	Kilmanee	14 2 14	9 0 0	48 8 0	
	*Philip Goff	Oct. 15, 1832	Ditto	Ditto	8 0 16	5 0 0		
	Edmond Walsh	Nov. 5, 1832, and June 22, 1840	Ditto	Ditto	153 2 33	94 16 0	52 13 3	
	*Patrick Phelan	Oct. 16, 1832	Ditto	Ditto	59 1 22	36 12 0	22 15 8	In rate-bo Whelan.
	*Edmond Kirwan	,,	House	Kilmacthomas.		3 0 0		
KILBARRYMEADEN.	Michael Joy	Oct. 16, 1832, and June 22, 1840	House and land.	Kildawn	71 2 0	52 16 0		
	Patrick Kennelly	,, ,,	Ditto	Ditto	23 3 23	14 12 0		
	Edmond Power	Nov. 8, 1832, and June 22, 1840	Ditto	Ditto	48 3 8	30 0 0		
	*Thomas Power	Nov. 8, 1832	Ditto	Ditto	9 3 37	7 12 0		
	Thomas Colbert	June 22, 1840.	Ditto	Ditto	15 2 6	11 16 0		Corlet in
	James Cody	,,	House and lands.	Ditto	1 2 20	2 0 0		book.
	*John Keane	Oct 16, 1832	Ditto	Ballyvaden	53 1 34	41 4 0		
	*John Walsh	Nov. 8, 1832	House and land.	Ditto	117 0 32	90 4 0		
	*Richard Walsh	,,	Ditto	Ditto	112 0 12	86 8 0		
	*Thomas Hickey	Oct. 15, 1832	House and lands.	Ballinlough	1 2 20	1 4 0		
	*John Linehan	Oct. 16, 1832	Ditto	Ditto	136 0 12	126 0 0		
	Edmond Alidan	Oct. 13, 1832, and April 1, 1840	Ditto	Ballyvolann	55 1 38	20 12 0		
	*William Keily	Oct. 16, 1832	Ditto	Ditto	32 1 24	10 0 0		
	*Michael Hennessy	Oct. 15, 1832	Ditto	Ditto	102 0 10	94 0 0		
	*John Sullivan	Nov. 9, 1832	Ditto	Farnalahuserla	68 0 6	50 8 0		
	Michael Cahill	Oct. 13, 1832, and Oct. 17, 1839	Ditto	Georgestown	147 1 25	81 16 0		
	Michael Donovan	,, ,,	Ditto	Ditto	132 3 14	114 12 0		
	*Rev. Roger Power	Oct. 15, 1832	Ditto	Ditto	45 1 18	21 0 0		Dr. Rich
	Richard Power	Nov. 9, 1832, and Oct. 17, 1839	Ditto	Ditto	74 2 4	57 0 0		Power in
	Joseph Hunt	June 19, 1839.	Ditto	Killbeg	35 0 13	27 0 0		book.
	Thomas Harney	,,	Ditto	Ditto	73 3 15	45 0 0		
	James Jordan	,,	Ditto	Ditto	33 0 1	25 8 0		
	John Keoghan	,,	Ditto	Carrigeen	15 2 4	9 8 0		John Keh
	Richard Aladin	,,	Ditto	Caherwan	72 0 14	35 12 0		rate-book
	Maurice Flynn	,,	Ditto	Ditto	99 3 18	49 4 0		Maurice
	David Hayes.	,,	Ditto	Ditto	55 0 12	30 12 0		in rate-b
	Hugh Sullivan	,,	Ditto	Ditto	29 2 36	14 12 0		
	*Patrick Fitzgerald	Nov. 8, 1832	Ditto	Knockawn	8 0 16	6 14 0		
	Patrick Purcell	June 19, 1839	Ditto	Ditto	41 1 10	34 8 0		
	*Nicholas Beresford	Oct. 13, 1832	Ditto	Dunabratten	38 3 22	31 0 0		
	*Edmond Carroll	,,	Ditto	Ditto	15 0 0	12 0 0		
	*Peter Curreen	,,	Ditto	Ditto	24 1 8	19 8 0		
	*Michael Power	Nov. 7, 1832	Ditto	Ditto	26 3 0	20 12 0		

Rent and Valuation of £10 County Electors, (registered 1832 to 1840,)—*continued.*

COUNTY WATERFORD. WATERFORD UNION.

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Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Rent. £. s. d.	Observations.
	Thomas Gray	Oct. 15, 1832, and April 1, 1840	House & lands	Sleaveen	4 0 15	5 0 0		
	*Edmond Kearney	Oct. 15, 1832	House	Ditto		3 0 0		
	Thomas Kearney	Nov. 8, 1832, and April 1, 1840	House and land.	Ditto	9 2 36	6 0 0		
	*Darby Mara	Oct. 16, 1832	Ditto	Ditto	11 1 15	8 12 0		
	*Patrick Merrigan	Nov. 9, 1832	Ditto	Ditto	1 2 20	5 0 0		
	John Veale	Nov. 9, 1832, and April 1, 1840	Ditto	Ditto	7 1 8	6 12 0		
	*John Glasheen	Oct. 15, 1832	Ditto	Rathguage	37 3 38	29 0 0		John Gleeson in rate-book.
	Thomas Power	Nov. 6, 1832, and April 1, 1840	Ditto	Ditto	39 1 26	27 16 0		
	John Harney	June 19, 1839	Ditto	Ballymurreen	51 3 14	41 2 0		
	Michael Harney	,,	Ditto	Ditto	52 2 24	42 4 0		

COUNTY KILKENNY. WATERFORD UNION.

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	*Thomas Duggan	Oct. 20, 1832	Ditto	Luffany	55 1 28	34 2 0		
	*Patrick Fitzgerald	,,	Ditto	Ditto	12 2 10	8 10 0		
	*John Gorman	,,	Ditto	Ditto	29 3 36	21 4 0		
	*Patrick Foley	,,	Ditto	Morlestown	57 2 24	35 12 0		John Foley, jun., in rate-book, also John Foley, sen., rated for 11A. 2R. 32P., net value 74*l.*
	*James Foley	,,	Ditto	Ditto	53 1 5	32 16 0		
	*Edmond Barden	,,	Ditto	Ballinlaw	16 0 32	14 0 0		
	*Richard Bourke	,,	Ditto	Rathpatrick	53 1 34	54 8 0		James Burke in rate-book.
	*Richard Fitzgerald	,,	Ditto	Ditto	19 1 31	19 4 0		
	*Simon Fitzgerald	,,	Ditto	Ditto	23 3 24	23 4 0		
	*John Henessy	,,	Ditto	Ditto	62 1 20	73 0 0		
	*Thomas Grant	,,	Ditto	Kilmurry	55 0 12	59 10 0		
	*Patrick Tobin	,,	Ditto	Ditto	29 3 36	25 18 0		
	*Michael Shallon	,,	Ditto	Gurteen	20 0 22	12 16 0		
	*Lawrence Hogan	,,	Ditto	Nicholestown	62 0 0	38 8 0		
	*Patrick Irish	,,	Ditto	Ditto	95 0 4	58 12 0		
	*Thomas Mullally	,,	Ditto	Ditto	23 3 2	14 18 0		
	Thomas Bryan	Oct. 20, 1832, and Dec. 31, 1839	Ditto	Carriganorra	19 3 14	11 0 0		
	*Simon Denn	Oct. 20, 1832	Ditto	Ditto	66 1 26	36 0 0		Simon Denn and Andrew Dean in rate-book.
	*Thomas Gorman	,,	Ditto	Ditto	21 1 34	11 0 0		
	John Haberlin	Oct. 20, 1832, and Dec. 31, 1839	Ditto	Ditto	21 1 34	11 0 0		
	Thomas Henebry	,, ,,	Ditto	Ditto	40 1 39	13 10 0		
	Laurence Walshe	,, ,,	Ditto	Ditto	32 3 8	18 4 0		
	Richard Haberlin	Re-registered Dec. 31, 1839	Ditto	Ditto	14 2 20	8 2 0		
	Thomas Murphy	December 31, 1839	Ditto	Ditto	21 1 34	11 0 0		
	John Haberlin	Nov. 3, 1832, and Dec. 31, 1839	Ditto	Ditto	21 1 34	11 0 0		Entered in the clerk of peace's list for 1839 as Richard Haberlin.
	James Dogherty	Oct. 20, 1832, and Oct. 19, 1840	Ditto	Ballylammy	31 3 23	19 12 0		
	John Dogherty	,, ,,	Ditto	Ditto	38 3 36	23 14 0		
	Martin Murphy	Oct. 20, 1832, and Oct. 16, 1840	Ditto	Ditto	64 3 36	58 0 0		
	Thomas Rochford	Oct. 20, 1832, and Oct. 19, 1840	Ditto	Ditto	93 3 34	14 10 0		
	*John Walshe	October 20, 1832	Ditto	Ditto	23 0 15	8 10 0		Richard in rate-book.
	Michael Walshe	Oct. 20, 1832, and Oct. 19, 1840	Ditto	Ditto	50 0 11	26 4 0		
	James Walshe	,, ,,	Ditto	Ditto	31 1 3	19 4 0		James Walsh occurs four times in rate-book for this town-land, Nos. 49, 58, 64, 65.
	Michael Irish	October 19, 1840	Ditto	Ditto	36 2 16	23 12 0		
	*Michael Fitzgerald	October 20, 1832	Ditto	Knockbrack	171 0 35	95 2 0		Alice Fitzgerald in the rate-book.
	*James Fitzgerald	,,	Ditto	Ditto	267 2 30	148 12 0		
	Michael Kerevan	Oct. 20, 1832, and Oct. 19, 1840	Ditto	Ballyhabuck	11 1 15	7 0 0		
	*John Forestal	October 20, 1832	Ditto	Roachestown	38 3 21	32 8 0		
	*Richard Geehan	,,	Ditto	Ditto	105 1 8	76 0 0		
	*Patrick Kelly	,,	Ditto	Ditto	40 2 0	33 16 0		
	*Thomas Walshe	,,	Ditto	Ditto	81 0 0	75 0 0		In rate-book Thos. Haberlin, James Donovan, and Thos. Walsh hold the 81 acres jointly.
	John Burke	Oct. 20, 1832, and Dec. 31, 1839	Ditto	Curraghmore	20 2 27	12 12 0		
	*Darby Costelloe	October 20, 1832	Ditto	Ditto	20 2 27	12 12 0		
	*Patrick Grant	,,	Ditto	Ditto	29 3 36	18 10 0		
	*Edmond Grant	,,	Ditto	Ditto	29 3 26	18 10 0		
	Thomas Kearney	Oct. 20, 1832, and Dec. 31, 1839	Ditto	Ditto	18 3 14	11 12 0		
	William Roache	Oct. 20, 1832, and Mar. 31, 1840	Ditto	Ditto	29 0 26	18 0 0		
	Murtagh Kearney	December 31, 1839	Ditto	Ditto	18 3 14	11 12 0		
	Thomas Ryan	October 14, 1839	House and lands.	Blossom Hill	29 0 25	37 16 0		
	William Costello	,,	Ditto	Dunkit	40 2 0	42 10 0		Edmond, Michael, and James Costello, are joined with this name in rate-book.
	Patrick Fannin	Oct. 20, 1832, and Oct. 14, 1839	Ditto	Ballinamona	25 1 0	15 10 0		
	*Nicholas Phelan	October 20, 1832	Ditto	Ditto	25 1 0	15 10 0		
	*William Gorman	October 10, 1832	Ditto	Ditto	25 1 0	15 10 0		Richard Gorman in rate-book.
	Thomas Gaul	Oct. 20, 1832, and Oct. 14, 1839	Ditto	Ballymountain	10 1 36	3 16 0		
	John Costelloe	June 20, 1839	Ditto	Ditto	35 0 6	34 12 0		
	Richard Dogherty	,,	Ditto	Ditto	41 2 34	34 12 0		
	Walter Shea	,,	Ditto	Ditto	51 1 22	28 10 0		
	Thomas Sheehy	July 8, 1835	Ditto	Farnogue	81 0 0	27 10 0		Thomas Sheehan in rate-book.
	*Thomas Walsh	October 20, 1832	Ditto	Ballykeoughan	36 1 32	38 4 0		
	*Philip Kelly	,,	House and land.	Rahard	36 3 0	20 12 0		
	Richard Kelly	Oct. 20, 1832, and Oct. 14, 1839	Ditto	Ditto	61 1 10	37 16 0		
	Mathew Reddy	,, ,,	Ditto	Ditto	47 0 24	31 18 0		
	Patrick Sutton	Oct. 20, 1832, and June 20, 1839	Ditto	Ditto	36 2 8	24 4 0		
	Patrick Walshe	,, ,,	Ditto	Ditto	36 2 8	24 4 0		
	Thomas Reddy	October 14, 1839	Ditto	Ditto	30 2 10	18 16 0		
	Patrick Sutton	,,	Ditto	Ditto	36 2 8	24 4 0		
	Patrick Walshe	,,	Ditto	Ditto	36 2 8	24 4 0		

Rent and Valuation of £10 County Electors, (registered 1832 to 1840,)—*continued.*

COUNTY KILKENNY. WATERFORD UNION.

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DUNKIT.	*Nicholas Denn	October 20, 1832	House & land	Tinacoose	47 0 0	49 6 0		
	*Thomas Durney	,,	Ditto	Rathnasmold	65 3 30	30 10 0		John in rate book.
	*Richard Delahunty	,,	Ditto	Mellville	83 1 30	88 8 0		
	*Edmond Neill	October 30, 1832	Ditto	Ditto	25 3 28	22 8 0		
	*Barry Mathews	October 20, 1832	Ditto	Miltown	20 3 16	19 4 0		Henry Mathew in rate-book
	James Hennessy	Oct. 20, 1839, June 20, 1839, and October 14, 1839.	Ditto	Ballykilaboy	30 3 20	28 10 0		
	Patrick Kinchela	Oct. 20, 1833, June 20, 1839, and October 14, 1839.	Ditto	Ditto	30 3 20	28 10 0		
	Michael Hennessy	October 14, 1839	Ditto	Ditto	30 3 20	28 10 0		
	James Kinchela	,,	Ditto	Ditto	30 3 20	28 10 0		In the rate-book Upper Ballykelaboy.
	Michael Ryan	,,	Ditto	Ditto	61 3 0	57 0 0		
	John Quinn	June 20, 1839	Ditto	Ditto	30 3 20	28 10 0		
	*Michael St. John	October 20, 1832	Ditto	Ballincurta	8 3 26	6 16 0		
	Thomas Mulranney	October 14. 1839	Ditto	Ditto	21 1 14	16 8 0		
	Joseph Griffin	June 20, 1839	House, quarry, kiln, & land.	Gaulstown	68 3 30	89 6 0		
KILKEASY.	Richard Aylward	Oct. 20, 1832, and June 29, 1840	House and land.	Ballintarsna	115 1 30	53 8 0		
	Richard Cashin	Oct. 20, 1839, and June 29, 1840	Ditto	Ditto	55 0 4	25 6 0		
	John Cody	Oct. 20, 1832. and Oct. 17, 1839	Ditto	Ditto	56 1 20	26 0 0		
	*James Cassin	October 20. 1832	Ditto	Ditto	56 0 13	26 0 0		
	*Edward Dempsy	Oct. 20. 1832	Ditto	Ditto	78 1 0	36 0 0		In the rate-book Edmond Demsey.
	*James Murphy	October 20. 1832	Ditto	Ditto	72 0 23	33 8 0		
	Edmond Neale	Oct. 20, 1832, and Oct. 17, 1838	Ditto	Ditto	37 3 6	17 8 0		
	Patrick Power	Oct. 20, 1832, and June 24, 1839	Ditto	Ditto	55 0 11	25 6 0		
	Edward Brennan	,, ,,	Ditto	Kilkeasy	76 1 30	33 0 0		
	James Walshe	,, ,,	Ditto	Ditto	70 2 0	30 8 0		
	David Walshe	,, ,,	Ditto	Ditto	111 3 4	38 6 0		
	David Walshe	October 17, 1839	Ditto	Ditto	29 3 8	6 8 0		
	James Walshe	June 29, 1840.	Ditto	Ditto	48 0 30	20 4 0		
	*John Barden	October 20. 1832	Ditto	Lismatigue	17 3 12	8 16 0		
	Michael Butler	Oct. 20, 1832, and Oct. 17, 1839	Ditto	Ditto	38 3 20	28 8 0		
	*Michael Duggan	October 20, 1832	Ditto	Ditto	14 2 13	7 12 0		
	*William Farrell	,,	Ditto	Ditto	52 1 0	20 13 0		
	*Michael Farrell	,,	Ditto	Ditto	61 2 10	32 6 0		
	*Philip Healy	,,	Ditto	Ditto	34 0 3	27 6 0		
KILBEACON.	*Thomas Cloney	,,	Ditto	Scart	28 1 16	19 4 0		
	Martin Comerford	July 8, 1835	Ditto	Ditto	87 2 0	43 4 0		
	*Patrick Hoban	October 20, 1832	House, mill, and land.	Glyndanniel	60 3 0	31 16 0		
	*James Frisby	,,	House and land.	Smithstown	32 1 24	30 0 0		
	*John Walsh	,,	Ditto	Ditto	42 0 20	26 0 0		
	Patrick Dulhunty	July 8, 1835	House, mill, and lands.	Ditto	11 0 31	20 14 0		
	*William Cassin	October 20, 1832	House and lands.	Ballymony	47 1 18	16 0 0		
	*Thomas M'Daniel	,, ,,	Ditto	Ballintlea	53 1 34	23 2 0		
	*James Sheehy	,, ,,	Ditto	Ditto	66 1 28	24 12 0		Sheehan in rate-book, and the net value is changed from 28*l.* 14*s.* to 24*l.* 12*s.* the alteration is made in red ink, and both sums are still legible.
	Richard Raftes	July 8, 1835	Ditto	Ballyluska	117 3 22	72 14 0		
KILBRIDE.	Richard Phelan	October 19, 1840	Ditto	Ballyfahasey	45 3 4	28 2 0		
	*Nicholas Dunphy	October 20, 1832	Ditto	Ditto	77 1 18	23 16 0		
	*Patrick Doherty	,, ,,	Ditto	Ditto	19 1 31	5 8 0		
	*John Donovan	,, ,,	Ditto	Ballyveria	36 3 13	10 12 0		
	Walter Walsh	October 19, 1840	Ditto	Carrigloney	10 1 6	5 14 0		
	Michael Grant	October 16, 1840	Ditto	Robbinstown	17 0 0	14 12 0		
	Laurence Meany	Oct. 20, 1832, and June 26, 1840	Ditto	Ditto	33 0 20	28 12 0	39 0 0	
	Thomas Costello	October 16, 1840	Ditto	Ditto	50 0 36	38 12 0		
	Walter Grant	June 21, 1838, re-registered	Ditto	Haggart	176 3 22	48 0 0		
	James Grant	,, ,,	Ditto	Ditto	54 0 0	20 0 0	26 2 5½	
	Robert Grant	,, ,,	Ditto	Ditto	151 3 2	39 16 0	26 2 5½	
	John Roche	June 26, 1840, re-registered	Ditto	Ditto	54 0 0	20 0 0		
	Richard Phelan	July 6, 1840	Ditto	Mullinahone	87 0 11	45 12 0	83 10 9¼	
	*Richard Fitzgerald	October 20, 1832	Ditto	Aylwardstown	46 3 38	29 0 0		
KILLAHY.	Walter Bourke	Oct. 20, 1832, and June 24, 1839	Ditto	Ballynacooly	40 2 4	28 14 0		The net annual value of those three persons appears in the rate-book as having been lowered from 31*l.* 4*s.* 28*l.* 14*s.*
	*William Walshe	October 20, 1832	Ditto	Ditto	40 2 4	28 14 0		
	William Maher	January 6, 1837	Ditto	..	40 2 4	28 14 0		
	*William Burke	October 20, 1832	Ditto	Ballyhemmen	59 3 32	42 10 0		
	*James Larkin	,,	Ditto	Ditto	16 0 33	11 10 0		
	*Patrick Lonergan	,,	Ditto	Ditto	35 2 24	25 6 0		Londrigan in rate book
	*Andrew Walshe	,,	Ditto	Ditto	35 2 24	25 6 0		
	*Patrick Walshe	,,	Ditto	Ditto	59 3 32	42 10 0		
	*George Frisley	,,	Ditto	Wood of Clonassey	42 0 20	17 10 0		
	*Patrick Madigan	,,	Ditto	Ditto	31 2 16	14 0 0		

Rent and Valuation of £10 County Electors, (registered 1832 to 1840,)—*continued.*

COUNTY KILKENNY. WATERFORD UNION.

Marked thus * registered in 1832, and not since re-registered.

Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value, as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
	James Aylward	June 20, 1839	House & lands	Graney Castle.	36 1 10	44 12 0		
	Laurence O'Hara	,,	Ditto		33 1 27	41 4 0		
	Martin Scanlan	,,	Ditto		43 0 15	53 2 0		
	*Pat. Delahunty, jun.	October 20, 1832	Ditto	Ballygraffin	17 2 22	18 16 0		
	Richard Delahunty	October 25, 1836	Ditto	Ditto	7 3 26	8 10 0		
	Patrick Delahunty	January 6, 1837	Ditto		20 0 24	21 12 0		
	Thomas Gaul	June 20, 1839	Ditto	Kilmacow	27 2 24	35 12 0		Luke Gaul in rate book.
	Michael Dollard	Oct. 20, 1832, and June 20, 1839	Ditto	Ballinanerld	37 2 28	40 0 0		
	John Walsh	,, ,,	Ditto	Ditto	34 0 4	36 14 0		
	Martin Kennedy	July 8, 1835	Ditto	Ditto	33 3 0	39 10 0		
	Edmond Power	,,	Ditto	Ditto	33 3 0	39 10 0		
	Michael Power	June 20, 1839	Ditto	Ditto	33 3 0	39 10 0		
	*Walter Brenan	October 20, 1832	Ditto	Ditto	37 2 28	40 0 0		Bridget Brenan in rate book.
	Rev. John Quinn	Oct. 17, 1832, and Oct. 14, 1839	Ditto	Dangan	40 2 0	75 0 0		John Quinn in rate-book.
	Patrick Walsh	Oct. 20, 1832, and June 20, 1839	Ditto	Ditto	38 12 0	27 0 0		
	John Walsh	,, ,,	Ditto	Ditto	59 2 4	64 12 0		
	Laurence Whelan	Oct. 20, 1832, and Oct. 14, 1839	Ditto	Ditto	20 1 20	18 12 0		
	Michael Browne	June 20, 1839	Ditto	Ditto	35 0 35	34 16 0		
	Nicholas Grace	October 14, 1839	Ditto	Ditto	30 0 30	32 12 0		
	Thomas Burke	,,	Ditto	Ballyda	66 3 12	55 12 0		
	Patrick Carrigan	October 29, 1835	Ditto	Dunbrin	29 0 27	36 0 0		
	*Pierse Dalton	October 20, 1832	Ditto	Ditto	34 0 0	38 0 0		Peter Dalton in rate book.
	Richard Deady	Oct. 20, 1832, and June 20, 1839	Ditto	Ditto	32 0 0	39 10 0		
	Edmond Walsh	October 14, 1839	Ditto	Ditto	30 3 6	38 0 0		
	Laurence Gaul	Oct. 20, 1832, and June 20, 1839	Ditto	Ballinaroughy	25 3 30	29 12 0		
	Robert Walsh	,, ,,	Ditto	Ditto	25 3 30	29 12 0		
	Michael Kelly	July 8, 1835, and June 20, 1837	Ditto	Ditto	25 3 30	29 12 0		
	Andrew Knox	October 14, 1839	Ditto	Ullid	131 3 11	130 4 0		
	Martin Durney	Oct. 20, 1832, and June 20, 1839	Ditto	Ditto	21 3 36	27 0 0		
	*Robert Moore	October 20, 1832	Ditto	Ditto	7 3 26	6 16 0		
	Michael Neill	Oct. 20, 1832, and June 20, 1839	Ditto	Ditto	51 1 8	45 16 0		
	Laurence Clooney	June 20, 1839	Ditto	Ditto	32 1 24	40 0 0		
	Robert Moore	,,	Ditto	Ditto	4 3 20	5 14 0		
	*George Brownrigg	October 20, 1832	Ditto	Ballinabola and Knockhouse.	18 2 21	9 4 0		John Brownrigg in rate book.
	James M'Daniel	Oct. 20, 1832, and June 20, 1839	Ditto	Ditto	29 0 24	27 0 0		
	*Patrick Power	,,	Ditto	Ditto	54 1 2	37 10 0		
	Martin Magner	October 4, 1839	Ditto	Ditto	32 1 24	30 0 0		
	Edmond Farrell	,,	Ditto	Aglish	62 2 18	70 16 0		
	John Cummins	Oct. 20, 1832, and June 20, 1839	Ditto	Moonveen	30 0 0	35 12 0		
	*Edward Dunphy	October 20, 1832	Ditto	Ditto	30 0 0	35 12 0		
	Henry Keefe	Oct. 20, 1832, and June 20, 1839	Ditto	Ditto	44 3 0	52 8 0		
	Richard Walsh	,, ,,	Ditto	Ditto	75 1 12	88 8 0		
	Michael Fitzpatrick	Oct. 14, 1839, and April 8, 1835	Ditto	Ditto	34 1 30	40 4 0		
	Richard Walsh, jun.	June 20, 1839, and Oct. 14, 1839	Ditto	Ditto	26 3 27	31 8 0		
	*Peter Keeffe	October 20, 1832	Ditto	Glyngrant	11 1 16	14 0 0	15 10 0	
	Samuel Reddy	Oct. 20, 1832, and Oct. 18, 1838	Ditto	Ditto	11 1 16	14 0 0	15 10 0	
	James Walsh	,, ,,	Ditto	Ditto	11 1 16	14 0 0	15 10 0	
	James Dunphy	Oct. 20, 1832, and June 20, 1839	Ditto	Ballygowrey	23 3 25	27 4 0		They are distinguished in rate book as James Dunphy, sen. and James Dunphy.
	James Dunphy	October 14, 1839	Ditto	Ditto	47 0 0	53 8 0		
	Thomas Delahunty	Oct. 20, 1832, and June 20, 1839	Ditto	Luffany	26 3 13	34 12 0		
	Edmond Henebry	,, ,,	Ditto	Ditto	26 3 13	34 12 0		
	John Walshe	Oct. 29, 1832, and June 20, 1839	Ditto	Ditto	1 0 35	1 12 0		
	Patrick Dunphy	Oct. 25, 1836.	Ditto	Ditto	26 3 13	34 12 0		
	Patrick Broders	January 6, 1837	Ditto	Ditto	26 2 30	34 12 0		
	William Doyle	,,	Ditto	Ditto	26 2 30	34 12 0		
	Thomas Dulhunty	October 14, 1839	Ditto	Ditto	26 3 13	34 12 0		
	Andrew Henebry	Oct. 20, 1832, and June 20, 1839	Ditto	Ditto	26 3 13	34 12 0		
	Walter Walsh	Oct. 20, 1832, and Oct. 14, 1839	Ditto	Ditto	26 2 30	34 12 0		
	William Walsh	,,	Ditto	Ditto	26 2 30	34 12 0		
	Denis Bryan	Oct. 20, 1832, and June 20, 1839	Ditto	Rathcurley	62 1 0	57 10 0		
	John Bryan	October 14, 1839	Ditto	Ditto	62 1 0	57 10 0		
	*John Collins	October 20, 1832	Ditto	Ballytrasna	26 3 0	33 0 0		
	*Thomas Durney	,,	Ditto	Ditto	30 0 0	37 0 0		
	*Thomas Howley	,,	Ditto	Ditto	36 3 0	33 0 0		
	*James Shanahan	,,	Ditto	Ditto	26 3 0	33 0 0		
	*Thomas Walshe	,,	Ditto	Ditto	33 1 28	41 0 0		
	John Whelan	Oct. 20, 1832, and June 20, 1839	Ditto	Ditto	26 3 0	33 0 0		
	*William Brenan	October 20, 1832	Ditto	Arderry	20 2 10	23 0 0		
	Nicholas Cummins	Oct. 20, 1832, and June 20, 1839	Ditto	Ditto	55 1 20	47 12 0		
	John Fowley	Oct. 20, 1832, and Oct. 14, 1839	Ditto	Ditto	20 1 8	15 0 0		
	Laurence Forestal	April 8, 1835	Ditto	Ditto	20 1 0	18 0 0		
	Thomas Dalton	October 25, 1836	Ditto	Ditto	30 3 10	22 16 0		
	Patrick Foran	June 20, 1839, and Oct. 14, 1839	Ditto	Ditto	23 1 16	23 12 0		
	Patrick Quinn	June 20, 1839	Ditto	Ditto	43 2 37	40 10 0		
	Thomas Fowly	July 8, 1835	Ditto	Ballincurra	15 0 25	15 12 0		
	Walter Dunphy	January 6, 1837	Ditto	Ditto	15 0 0	15 12 0		
	William Phelan	June 26, 1840	Dree	Ditto	18 1 0	19 0 0		
	Walter Walsh	October 16, 1840	Ditto	Ditto	19 3 32	20 16 0		
	*John Brawders	October 20, 1832	Ditto	Dournane	17 2 16	22 12 0		

Rent and Valuation of £10 County Electors, (registered 1832 to 1840,)—*concluded.*

COUNTY KILKENNY. WATERFORD UNION.

Marked thus * registered in 1832, and not since re-registered.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voter Registers.	Extent in Statute Measure as in Rate Book.			Net Annual Value as in Rate Book.			Rent.			Observations.
					A.	R.	P.	£.	s.	d.	£.	s.	d.	
KATHKEERAN.	Edmond Brenan	Oct. 20, 1832, and Oct. 18, 1838	House and land.	Dournane	26	2	0	34	4	0				
	*William Henebry	October 20, 1832	Ditto	Ditto	17	2	16	22	12	0				
	*Richard Henebry	,,	Ditto	Ditto	17	2	16	22	12	0				
	*Edmond Henebry	,,	Ditto	Ditto	17	2	16	22	12	0				
	*Michael Hanlan	,,	Ditto	Ditto	19	0	34	24	16	0				
	*Michael Horan	,,	Ditto	Ditto	20	2	26	26	12	0				
	*William Morahan	,,	Ditto	Ditto	19	2	16	22	12	0				
	*William Phore	,,	Ditto	Ditto	21	3	20	28	4	0				
	*William Quinn	,,	Ditto	Ditto	17	2	16	22	12	0				
	*Edmond Quinn	,,	Ditto	Ditto	17	2	16	22	12	0				
	*Philip Ryan	,,	Ditto	Ditto	17	2	16	22	12	0				
	*Edmond Ryan	,,	Ditto	Ditto	17	2	16	22	12	0				Dead.
	*Thomas Shone	,,	Ditto	Ditto	26	1	30	34	4	0				
	William Mackey	July 8, 1835	Ditto	Ditto	17	2	16	22	12	0				
	Richard Aylward	Oct. 20, 1832, June 20, 1839, and Oct. 14, 1839.	Ditto	Grange	25	3	28	32	0	0				
	William Dalton	Oct. 20, 1832, and Oct. 20, 1839	Ditto	Ditto	24	1	10	30	0	0				
	James Delahunty	Oct. 20, 1832, and Oct. 14, 1839	Ditto	Ditto	24	1	10	30	0	0				
	Robert Trips	Oct. 20, 1832, June 20, 1839, and Oct. 14, 1839.	Ditto	Ditto	25	3	28	32	0	0				
	Marks Grant	,, ,,	Ditto	Ditto	38	3	21	48	0	0				
	Michael Horan	Oct. 20, 1832, and Oct. 14, 1839	Ditto	Ditto	25	2	24	31	8	0				
	Edmond Kelly	Oct. 20, 1832, June 20, 1839, and Oct. 14, 1839.	Ditto	Ditto	8	0	16	10	0	0				
	Patrick Kinchela	,, ,,	Ditto	Ditto	25	3	38	32	0	0				
	John Walsh	Oct. 20, 1832, and Oct. 14, 1839	Ditto	Ditto	43	0	20	52	0	0				
	Edmond Walsh	,, ,,	Ditto	Ditto	32	1	24	40	0	0				
	Thomas Walsh	,, ,,	Ditto	Ditto	4	0	8	5	0	0				
	James Walsh	Oct. 20, 1832, and June 26, 1840	Ditto	Ditto	25	3	28	32	0	0				
	Patrick M'Donnell	July 8, 1835	Ditto	Ditto	8	3	26	11	0	0				
	Rev. Nicholas Carroll	Oct. 20, 1832, June 20, 1839, and Oct. 14. 1839.	House	Moncoin				15	0	0				
	James Dunphy	October 25, 1836	House and land.	Ditto	0	1	30	15	0	0				
	William Kennedy	,,	Ditto	Ditto	2	0	4	5	0	0				
	*James Moran	,, 1832	Ditto	Ditto	2	2	0	5	0	0				

RENT and VALUATION of OCCUPIERS (where Rent ascertained).

COUNTY WATERFORD. WATERFORD UNION.

Electoral Division.	Name of Occupier.	Name of Townland.	Extent in Irish or Conyngham Measure.	Extent in Statute Measure.				Net Annual Value, as in Rate Book.			Rent.			OBSERVATIONS.
				A.	R.	P.		£.	s.	d.	£.	s.	d.	
RATHMOYLAN.	Robert Carew	Brownstown		29	0	36		18	0	0	18	0	0	Tenants of Earl Fortescue. List furnished by his agent, Mr. Dillon.
	Richard Power	Ditto		40	0	27		34	14	0	38	8	10	
	Widow Flinn	Ditto		16	1	1		14	10	0	16	11	3	
	Denis Power	Ditto		85	0	5		70	16	0	77	8	6	
	Thomas Power	Ditto		52	1	16		43	12	0	48	9	7	
	Robert Kirwan	Ditto		75	3	38		63	6	0	70	7	3	
	Michael Kirwan	Ditto		29	0	28		16	4	0	17	17	8	
	Maurice Kirwan	Ditto		72	0	39		36	0	0	36	0	0	
	John Kirwan	Corbally		53	0	1		45	16	0	52	17	3	
	Michael Kirwan	Ditto		67	2	20		56	6	0	61	13	3	
	Mich. A. Kirwan	Ditto		18	2	24		16	12	0	17	10	8	
	John Flinn	Ditto		18	0	6		13	4	0	17	17	11	
	D. & W. Kirwan	Ditto		129	3	34		100	0	0	118	10	2	
	Thomas Kirwan	Ditto		42	2	3		32	0	0	37	11	2	
	Martin Flinn	Ditto		21	2	38		12	14	0	15	9	10	
	Patrick Flinn	Ditto		31	1	26		17	8	0	19	18	7	
	Martin Power	Liscelta		68	1	5		61	2	0	66	3	0	
	Thomas Power	Ditto		99	3	34		83	6	0	92	11	4	
	Michael Power	Ditto		54	2	0		42	0	0	45	5	0	
	Joseph Power	Ditto		16	0	31		10	0	0	13	0	0	
	Martin Power	Knockapadden		39	0	14		36	2	0	42	4	6	
	Robert Power	Ditto		39	0	14		36	2	0	42	4	6	
	Richard Maddigan	Ditto		15	3	13		9	14	0	11	4	10	
	Mar. Nowlan	Coolum		16	2	7		9	2	0	9	3	8	
	Pat. Madigan	Ditto		43	0	17		26	12	0	38	18	8	
	James Carroll	Ditto		50	2	6		45	4	0	49	19	4	
	Patrick Power	Ditto		105	0	0		77	14	0	95	12	2	
	John Flinn	Ditto		15	3	35		13	4	0	14	18	0	
	Widow Power	Ditto		25	1	14		23	8	0	28	19	10	
	Representative of late Earl of Carrick	Ardpuckan		23	1	33		36	2	0	28	6	10	
	Thomas Power	Gurtahill		144	0	30		105	0	0	126	3	2	Since the lands were let, at least 1200*l.* have been expended in building thereon.

Rent and Valuation of Occupiers—*concluded.*

WATERFORD. WATERFORD UNION.

Name of Occupier.	Name of Townland.	Extent in Irish or Cunyngham Measure. A. R. P.	Extent in Statute Measure. A. R. P.	Net Annual Value, as in Rate Book. £. s. d.	Rent. £. s. d.	OBSERVATIONS.
wrence Connory	Ballylegate	22 2 10	39 1 6	29 2 0	38 0 0	Tenants of W. Sullivan, Esq. List furnished by Thos. Gamble, Esq., Receiver under the Court.
mes Cullinane	Ditto	40 0 0	79 1 20	36 14 0	50 16 6	
bert Whelan	Ditto	6 0 0	8 0 16	6 4 0	11 12 6	
omas Trehy	Ditto	24 0 0	43 3 0	32 8 0	40 8 0	
n Keane	Ditto	6 2 0	17 3 12	9 18 0	9 10 0	
mes Ivory	Ditto	4 2 0	7 1 7	5 8 0	10 16 11	
omas Nowlan	Ditto	12 0 0	20 1 22	11 6 0	17 0 0	
illiam Carew	Ditto	45 0 0	52 1 0	38 14 0	66 11 2	
vid Hales	Ditto	17 0 0	32 0 0	19 14 0	17 1 6	
ward Navin	Loughdaheen		109 1 16	84 6 0	85 3 0	Tenants of John Fitzgerald, Esq. List furnished by his agent, Mr. Bogan.
erre Walsh	Ditto		53 3 35	41 12 0	42 10 6	
mund Walsh	Ditto		54 3 7	42 4 0	42 10 6	
illiam Power	Ditto	447 2 9	193 2 15	101 10 0	91 1 4	
vid Hickey	Ditto		228 1 12	84 10 0	125 9 6	
trick Keane	Ditto		24 1 10	30 0 0	32 7 8	
vid Power	Ditto		59 2 6	27 10 0	32 7 8	
hn Maher	Coolligan		32 1 4	33 12 0	40 16 9	Tenants of Earl Fortescue. List furnished by his agent, Mr. Dillon.
Linnehan	Ditto		35 1 27	35 0 0	43 13 4	
idow Byrne	Ditto		27 2 21	29 16 0	34 2 4	
niel Cahill	Ditto		16 3 1	17 12 0	20 13 8	
illiam Hennessy	Kilcohan	19 1 32	32 1 24	80 0 0	70 16 4	Tenants of John Fitzgerald, Esq. List furnished by his agent, Mr. Bogan.
hn Power	Ditto	29 1 0			120 2 0	
ichael Power	Ditto	15 3 0	25 3 28	48 0 0	63 6 6	
hn Farrell	Ditto	20 2 13	45 1 17	84 0 0	97 10 6	
omas Power	Ditto	16 1 0	52 1 0	52 0 0	71 15 4	
hn Grace	Little Island	52 2 0	81 0 0	125 0 0	150 3 8	
ichael Power	Ditto	28 1 20	44 0 24	65 4 0	81 12 11	Mary in Rate Book.
hn Power	Ditto	28 1 20	44 3 34	65 4 0	81 12 11	
trick Grace	Ditto	28 2 0	38 3 20	56 8 0	66 5 0	
ike Power	Ditto	31 0 20	44 0 24	61 6 0	77 16 8	
bin Corcoran	Ditto	2 0 0	4 0 10	5 4 0	5 10 2	
hn Phelan	Ballygunner	51 3 20	110 0 0	102 0 0	155 0 0	
ichael Organ	Ditto	73 3 7	118 1 0	100 0 0	102 12 6	
dward Kirivan	Ditto	48 3 20	79 1 20	94 10 0	115 13 4	
epresentative of the late James Wyse.	Ballygunnermore	402 0 0		685 4 0	360 0 0	An old take—the under-tenants of Mr. Wise who are in possession rated.
illiam Rockett	Monamointra		31 1 13	17 2 0	29 0 3	Tenants of Earl Fortescue. List furnished by his agent, Mr. Dillon.
awrence Power	Ditto		20 1 25	18 16 0	20 3 2	
homas Power	Ditto		45 3 32	45 8 0	48 4 6	
atrick Morrisey	Ditto		47 0 28	46 12 0	50 19 4	
idow Lyons	Ditto		65 1 6	64 8 0	68 10 4	
idow Power	Ditto		24 2 32	18 0 0	20 11 9	
hn Rockett	Ditto		25 2 28	18 12 0	21 8 0	
dmund Maher	Ditto		22 3 12	22 8 0	26 1 6	
icholas Kennedy	Ditto		25 2 36	19 0 0	23 4 0	
illiam Neill	Ditto		18 3 32	13 12 0	16 7 8	
eff Harney	Ditto		16 0 3	13 0 0	15 9 10	
atrick Walsh	Orchardstown		107 0 4	62 0 0	81 16 10	
atrick Power (Jno.)	Ditto		36 0 22	22 6 0	29 14 0	
oseph Power	Ditto		34 1 0	20 4 0	25 4 0	
at. Power (Martin)	Ditto		18 1 2	8 8 0	9 10 0	
dmond Power	West Coxtown		52 0 32	48 6 0	54 16 2	
awrence Power	Ditto		W. 23 3 37 E. 26 2 36	46 16 0	28 2 6 26 0 0	
illiam Quinn	Ditto		35 1 29 7 0 15	39 6 0	38 11 8 7 0 0	
icholas Power	Ditto		15 2 34	9 14 0	10 18 2	
atrick Power	Ditto		38 2 3	23 14 0	24 9 9	
atrick Brien	Graigueridda		41 2 8	32 0 0	37 4 0	
obert Power	Ditto		37 2 36	29 0 0	34 12 7	
atrick Walsh	Ditto		19 1 4	14 16 0	17 5 1	
ichard Walsh	Ditto		19 1 4	14 16 0	17 5 1	
illiam Walsh	Ditto		43 1 3	40 2 0	52 1 10	
aurice Flinn	Knockacwerin		30 0 38	46 12 0	51 6 8	
idow Keane	Dunmore		18 0 18	16 12 0	17 6 0	
ichael Spencer	Credan		153 1 0	189 4 0	218 6 6	
ohn Blackmore	Ditto		175 1 33	173 4 0	179 19 6	
idow Stone	Ditto		162 0 0	150 0 0	160 0 0	
athias Power	East Coxtown		61 2 25	57 0 0	70 2 0	
awrence Power	Ditto					Included in West Coxtown, above.
ames Dobbyn	Cove	14 0 0		70 0 0	70 0 0	
ohn Stephens	Ditto	3 3 0		20 0 0	36 13 11	With House and Premises.
hilip Lamphier	Ditto	1 3 0		25 0 0	25 0 0	Ditto, ditto.
atrick Kieley	Ditto	8 1 0		47 14 0	42 0 2	
illiam Hennesy	Ballyhuckle	15 0 12		78 12 0	73 2 0	
iles M'Grath	Ditto	8 2 0		35 0 0	32 7 2	
dward Dunphy	Ditto	1 0 27		3 0 0	5 10 8	
illiam Wyse	Ditto	1 3 0		7 10 0	8 0 0	
ev. M. Barry	Ditto	2 0 0		3 14 0	5 0 0	
t. Rev. Dr. Foran	Ditto	2 3 0		16 0 0	13 13 0	
homas Power	Ditto	0 3 23		4 10 0	4 0 0	
awrence Power	Ditto	36 0 0		90 0 0	108 0 0	

CARRICK-ON-SUIR UNION.

Extracts from Minute Book of Board of Guardians.

APPENDIX.

Carrick-on-Suir.

ORDER DECLARING UNION, 25TH MAY, 1839.

7 ex-officio, 21 elected Guardians.

Extracts from Minute-book.

The first meeting of the Board of Guardians for the Carrick-on-Suir Union was held at the Petty Sessions Court, Carrick-on-Suir, the 6th July, 1839,

Mr. O'Donohue, Assistant Poor Law Commissioner, in attendance.

Appointment of Valuation Committee.

Present, 6 ex-officio, 21 elected guardians. Richard Cox, Esq., chairman, pro tem.

Proposed and carried,—That a Committee of 12 be appointed to conduct and superintend the valuation, to be called the permanent Committee of Valuation for this Union, and that the following members do form the Committee.

It was first proposed that the Committee should consist of nine persons; that as the Union embraced a portion of the three counties of Tipperary, Waterford, and Kilkenny, there should be three guardians for each county, as the fairest mode of conducting the valuation. Mr. Hayden suggested, in order to avoid the least colour or pretext for any ungrounded suspicion of the acts of the Board, to add a practical farmer from each of the three counties to the Committee of Valuation.

This suggestion having been agreed to, it was unanimously agreed that the following gentlemen should form the permanent Committee of Valuation.

For Kilkenny:—Messrs. John Walsh, John Burnett, John Reade, and Thomas Farrell.

For Waterford:—Messrs. John Power, Robert Shaw, William Colman, and John Kirwan.

For Tipperary:—Messrs. H. W. Briscoe, James Cantruck, James Mandeville, and John Ryan.

Resolved,—That the Committee of Valuation do meet once in every fortnight at the Sessions House in Carrick-on-Suir, for the purpose of superintending, watching, and dispatching all business connected with the said valuation, under the provisions of the Poor Law Act, and to associate with them one guardian from each electoral division for the time being under valuation.

Advertisement for valuators.

Resolved,—That we advertise in the before-mentioned papers, "Waterford Chronicle" and "Tipperary Free Press," for competent persons to value the lands and other hereditaments in this Union, upon which to found a rate for the relief of the poor, agreeable to the provisions set forth in the Act of Parliament in sections 63 and 64; sealed tenders or proposals to be directed to the chairman of the Board, and delivered to him before 10 o'clock in the forenoon of Saturday, 10th August, when each candidate for the office of valuator will be required to attend in person, prepared with the necessary securities for the performance of the work, and all other documents as to character and ability which the Board may require. Tenders to state the rate per 1,000 acres for which they will perform said valuation, to the satisfaction of the Board, and separate tenders, directed as above, to be sent in for the valuation of the towns of Carrick-on-Suir and Carrickbeg, stating the charge per 100 acres for performing such valuation.

Resolved,—That this Board do meet again on Saturday, 3rd August, 1839, when they will proceed to elect a clerk to this Union, and also elect other competent persons to value the different rateable properties and other hereditaments in this Union.

A meeting of the Board of Guardians was held at the Petty Sessions Court, Carrick-on-Suir, on Saturday, the 3rd August, 1839,

Mr. O'Donohue in attendance.

Guardians present—6 ex-officio, 21 elected guardians.

Proposal to have three valuators.

Proposed by Mr. Hayden, seconded by Mr. James Power,—That three valuators be appointed, one from each county.

As amendment, by Mr. Walsh, seconded by Mr. Shaw,—That we first know the names of the candidates for the situation, and that the chairman do read the same.

Amendment carried.

The chairman read the proposals of the several candidates for the valuation of the Union.

Resolved, by a large majority,—That the valuation of the property of the Union be given to two valuators.

Two rural valuators appointed.

The several candidates for the valuation were then put in nomination, and on a division, there appeared a majority in favour of Mr. James Hayden, who had proposed to value the rural portion of the Union at the rate of 1*l.* 10*s.* per 1,000 statute acres, and of Mr. Thomas Walsh, who had proposed to value the Union at the rate of 1*l.* 7*s.* per 1,000 statute acres.

Mr. Hayden and Mr. Walsh were then appointed valuators, at the rate of 2*l.* 14*s.* per 1,000 statute acres.

Town valuator appointed.

Proposed and carried,—That Mr. Samuel Bradshaw, who had proposed to value the towns of Carrick-on-Suir and Carrickbeg, at the rate of 1*l.* 13*s.* 4*d.* per 100 houses, be appointed the town valuator.

Proposed and carried,—That the blanks in the second covenants of the valuator's contracts

be filled up at the rate of 1*l.* per 1,000 statute acres, and at the rate of 2*d.* per house and premises for the towns of Carrick-on-Suir and Carrickbeg.

Proposed and carried,—That the blanks in the third covenant be filled up with the sum of 7*s.* 6*d.* per day when the rate shall not be quashed, and 4*s.* a-day when the rate shall be quashed.

Proposed and carried,—That the security for the rural valuators be 300*l.*, and for the towns of Carrick-on-Suir and Carrickbeg 150*l.*; and that both valuations be completed by the 1st August, 1840.

A meeting of the Board of Guardians was held at the Petty Sessions Court, Carrick-on-Suir, on Thursday, 29th August, 1839,

Mr. O'Donohue in attendance.

Present 2 ex-officio, 14 electedguardians.

Proposed and agreed to,—That the securities for the clerk and valuators be completed forthwith.

Proposed and agreed to,—That the town valuator complete the valuation of the towns of Carrick-on-Suir and Carrickbeg within four months.

Four months allowed for valuation of towns.

Proposed,—That the amount of rate be 7½*d.* in the pound.

Proposed by Mr. Hayden, seconded by Mr. Anthony,—That 10*d.* in the pound be the rate.

On a division, there appeared a considerable majority in favour of the 7½*d.* rate.

The contracts and bonds for the valuators, with the clerk's bond, were completed.

The correctness of the valuators' bonds and contracts was at the subsequent meeting of the Board certified by Mr. O'Donohue.

A meeting of the Valuation Committee was held at the Petty Sessions Court, Carrick-on-Suir, on Saturday 26th October, 1839,

Meetings of Valuation Committee.

Mr. O'Donohue in attendance.

Present 3 ex-officio, 10 elected guardians.

The committee was engaged for a considerable time in the discussion of various topics relating to valuation, viz.: the mode by which the net annual value should be obtained, "insurance," and "tenants' other expenses."

Discussion by Committee as to mode of valuation.

The valuation sheets were then examined, and the mode of valuation approved of.

A meeting of the Valuation Committee was held at the Petty Sessions Court, Carrick-on-Suir, on Saturday 9th November, 1839.

The valuation of the electoral division of Carrick-on-Suir being nearly completed, the committee was occupied with the inspection of the valuation sheets until about two o'clock, when the subjoined Report to be submitted to the Board was agreed to.

"We, the Valuation Committee appointed by the Board, have inspected the valuation returns of the parishes of Carrick-on-Suir and Newtown, and consider that, according to the line adopted in the valuation, they have preserved a just proportion throughout."

Report of Valuation Committee.

A meeting of the Board of Guardians of the Carrick-on-Suir, district was held at the Petty Sessions Court, Carrick-on-Suir, on Saturday, 9th November, 1839,

Mr. O'Donohue in attendance.

Present 4 ex-officio, 11 elected guardians.

Proposed and agreed to—That the clerk shall write to the landed proprietors in the different electoral divisions of the Union for the names of the tenants on their properties, and the quantities of land held by each, and the amount of rent. That he shall lay their answers before the Committee of Valuation at their next meeting.

Information required from landed proprietors.

A meeting of the Valuation Committee was held at the Petty Sessions Court House, Carrick-on-Suir, on this day, 7th December, 1839.

Present 11 guardians.

The committee was occupied several hours in the inspection of the valuators' returns, when the subjoined Report, proposed by Mr. John Power, seconded by Mr. Colmer, was agreed to.

Report of Valuation Committee.

"We, the members of the Valuation Committee, appointed by the Board of Guardians for the Carrick-on-Suir Union, have inspected the valuators' proceedings up to this date, and as far as they have proceeded, the rural valuators having completed their view of the electoral division of Carrick-on-Suir. and the town valuator having considerably progressed in his valuation of the town, have to report that, as far as we can judge, their valuation appears to be equitable with regard to the interests affected thereby."

A meeting of the Valuation Committee was held on Saturday, 11th January.

Three guardians present.

The town valuator's return was inspected. The rural valuators did not attend.

A meeting of the Board of Guardians was held on Saturday, the 8th February, 1840, at the Petty Sessions Court, Carrick-on-Suir,

Mr. O'Donohue in attendance.

Present 3 ex-officio, 13 elected guardians.

Mr. Mortimer's account was referred for further consideration to the next meeting. The Valuation Committee, consisting of the following members, (here follow the names of seven members,) inspected the rural valuators' returns for Grangemockler.

A meeting of the Board of Guardians was held on Saturday, 7th March, at the Sessions Court, Carrick-on-Suir,

APPENDIX.

Carrick-on-Suir.

Extracts from Minute-Book.

Mr. O'Donohue in attendance.
Present 1 ex-officio, 11 elected guardians.
Proposed and carried,—That the next meeting of the Valuation Committee be held on this day four weeks, 4th April, and that the clerk do write to the rural valuators to request their attendance on that occasion.

At a meeting of the Board of Guardians held on Saturday 4th April,
Mr. O'Donohue in attendance.
Present 1 ex-officio, 13 elected guardians.
The Valuation Committee examined the rural valuators' returns for the electoral division of Grangemockler.

A meeting of the Board of Guardians was held on Saturday, 13th June, at the Petty Sessions Court, Carrick-on-Suir,
Mr. O'Donohue in attendance.
Present 2 ex-officio, 7 elected guardians.
Resolved,—That as Mr. Bradshaw has nearly completed his valuation, a cheque be drawn, at his request, on the treasurer, for the sum of 20*l.*, to be charged on the second and subsequent rates, pursuant to the 1st and 2nd Victoria, c. 56, s. 68, and 2nd Vic. ch. 1, s. 6.

A meeting of the Board of Guardians was held on this day, Saturday, 12th December, 1840, at the Library large room, Carrick-on-Suir,
Mr. O'Donohue in attendance.
Present 2 ex-officio, 13 elected guardians.

Town valuation re-copied.

Proposed and agreed to,—That the town valuation be referred back to Mr. Bradshaw for recopying, so as to enable it to be exhibited to the public by the next day of meeting, and that the number of the rural valuation be added in after the towns.

At a meeting of the Board of Guardians, held on Saturday, 9th January, 1841,

Valuators required to have their books completed on the 21st January.

It was proposed and agreed to,—That the meeting, at its rising, do adjourn to Thursday, the 21st January; that the clerk be instructed to inform the valuators that they are required and imperatively called on to come prepared on that day with their books completed, and in every respect fit for the inspection of the Board of Guardians, so as to enable them to publish the valuation, according to the Act.

A meeting of the Board of Guardians was held on Thursday, 21st January, 1841, at the Library, Carrick-on-Suir,
Mr. O'Donohue in attendance.
Present 2 ex-officio, 16 elected guardians.
Proposed and carried,—That the clerk be directed to apply to the Poor Law Commissioners to obtain a return of the number of acres in the several parishes of the Carrick-on-Suir Union.

Notice published that a Rate is about to be made.

Moved and carried,—That the clerk be directed to publish a notice that the guardians intend to make a rate, in the "Waterford Chronicle," "Waterford Mail," "Tipperary Free Press,' and "Constitution."
Proposed and carried,—That the rural valuators be paid 30*l.* each.
At the subsequent meeting a draft was directed to be drawn in favour of Mr. Bradshaw, the town valuator, for 10*l.*

A Meeting of the Board of Guardians was held on Saturday, February 27, 1841.
Present 3 ex-officio, 13 elected guardians.

Consideration of objections.

Proposed and carried,—That the Board do meet on Friday and Saturday, the 5th and 6th of March next, to investigate the objections made to the valuation for the electoral divisions of the county Kilkenny, on Monday and Tuesday, the 8th and 9th of March, for the county Waterford; and on Wednesday, Thursday, and Friday, the 10th, 11th, and 12th March, for the county Tipperary, and that notices be given by the guardians in their respective districts to the objectors.

March 5, 1841.
It is ordered by the Board that Gavanesca and Tybroughney having been entered erroneously in the Pilltown division, they be removed to the proper electoral division of Owning, and that an alteration in the acreage should be made in the electoral division of Carrick-on-Suir.

A Meeting of the Board was held on Friday, March 5, 1841, to consider the objections made to the valuation for the electoral divisions of the county Kilkenny.
Present 3 ex-officio, 6 elected guardians.
The chairman read a letter from Mr. O'Donohue, relative to the valuation.
It was resolved,—That the rural valuators be recommended to make certain alterations which are specified in their estimate of the number of acres, in compliance with the recommendation of the Assistant Poor Law Commissioner, Mr. O'Donohue.
It was resolved,—That when there exists a reasonable doubt as to value, the valuator be requested to revisit the land or property in cases only where objections have been already lodged.

Alterations in acreage directed.

At a meeting of the Board held on Thursday, March 6, 1841, to consider the objections to the valuation.
Present 4 ex-officio, 8 elected guardians.

	A.	R.	P.
Pilltown, No. 402.—The following alterations directed to be made.	6	1	20
Rogerstown, No. 137.—To be altered to plantation acres . . .	34	0	0
And 16 plantation acres to be put to the Earl of Bessboro'.			

(Here follow several alterations directed to be made in the valuation.)

March 20, 1841.

Extracts from Minute-book.

Proposed by Mr. Shaw, seconded by Mr. Colmer,—That the valuators amend their books by correcting the names of the occupiers and owners, the statute measure, net value, and gross value in the several columns, and that the clerk of the Board tot up the acreage and net value columns, and report their correctness to the next meeting, with a view to complying with the instructions received from the Poor Law Commissioners.

Valuation books amended and totted.

The return from the Ordnance Survey of the area of the several parishes in the Union has been received, by which it appears that the extent is 109,859A. 0R. 26P.

Extent of Union

Evidence.

Evidence.

Mr. SAMUEL BRADSHAW, Valuator, *examined.*

Mr. Bradshaw, Town Valuator.

Was appointed valuator of the town of Carrick-on-Suir. Was employed previously to value the town for the Commissioners for Watching and Lighting, about four years ago. Was also employed about ten years ago with six or seven other persons to value the town for church-rates. Commenced to value under the Poor Law in August or September, 1839, and was employed in the valuation until some time in January last, when he gave up the books to the clerk of the Union. Valued in Carrick-on-Suir 1,440 tenements, and in Carrickbeg 508. Entered into every tenement and examined it, and also the rear and back premises; always in the first instance asked the rent, and no one refused to tell what it was. Entered it in his field-book. Was assisted in forming his estimate of the value by the rents.

Previous experience.

Mode of valuation.

Inquired rents.

In estimating the value, he first considered if the rent was a fair rent, and if it was, he set that down as the gross value; he then deducted from it first the insurance. This he calculated according to the scale of an insurance office. He sent for a table to Waterford, and, according to the value of each house, deducted for insurance, according to the scale in the table of the insurance-office. He inquired at every house whether an insurance was effected, and only two houses in Carrick were insured. Has been living in Carrick over 22 years, and only recollects two fires in the town, one in a lane, when a cabin was burned, the other a fire which commenced in Father O'Neill's house, and was immediately extinguished.

Net value; how estimated.

Paucity of insurances.

Although no insurance was in point of fact effected, he allowed for insurance. He next deducted the repairs. The amount varied according to the state of repair the house was in at the time, and after deducting the landlord and tenant's rates and taxes, found the net yearly value. He made his valuation before the temperance movement, and as that had lowered the value of houses, he suggested to the guardians and the Assistant Commissioner the propriety of reducing the valuation, but this was overruled.

Nevertheless, allowed for insurance.

Almost always his valuations were under the rent. He looked at a valuation which was made for the Watching and Lighting Commissioners, subsequent to the valuation which he made for them, but was not guided by it; it was too high a valuation. It was a valuation made subsequent to that which he formerly made for the Commissioners. He only used it to ascertain the tax. He does not consider that competition has made the smaller houses dearer in proportion than the large. There is great competition for them, but the people are too poor to pay high rents. In many houses five or six families live together. The class of houses of which he is speaking are let at from 2*l.* to 2*l.* 10*s.* He thinks there are about 500 such houses. At Green Side, Bally Richard Road, Pill Road, Cyder Lane, and Wren's Lane, all range from 1*l.* to 3*l.* The next class ranges from 7*l.* to 10*l.*—bakers and publicans and shops of an inferior description. The next class ranges from 15*l.* to 40*l.*, which is, he thinks the highest rent in the town. In very few cases leases are given. In some few instances, inquired when valuing whether the occupiers had leases, but it would not have made any difference in his valuation, as he conceived he was bound to value the houses as if let from year to year.

His valuations generally under the rent.

Competition for smaller houses.

Few leases given.

In all cases he made allowance for the situation of the house, as a place of business. Generally speaking, was under the rents; never calculated how much under the rents. Only two objections to his valuation. One did not appear to support his objection. The other on explanation got a reduction. Does not believe any appeal is intended.

Only two objections to his valuation.

Mr THOMAS WALSH, Valuator, *examined.*

Mr. Walsh, Rural Valuator.

Is not a professional valuator; is a practical farmer; has in his own hands a farm of something under 100 acres at present, and had a few years ago in the county Kilkenny 321 acres at 1*l.* an acre, which he has since surrendered, as the rent was too high. Resides in the county Waterford; was appointed valuator of the rural portion of this Union in conjunction with James Hayden, of the county Kilkenny. Mr. Hayden is also a practical farmer, and has a large farm in his own hands. Were employed over 12 months in making the valuation, as the season was very bad. Commenced the 20th September, 1829, and has not yet finally concluded. Was employed previous to his being employed under the Poor Law as a valuator under the County Waterford Valuation Act. Valued the whole of Middle Third under that Act in conjunction with Thomas Gamble, and has frequently valued estates for private gentlemen. Mr. Hayden valued under the Tithe Composition Act, and also for private individuals. Previous to his commencing, he consulted with the valuators of Dungarvan, Clonmel, and Waterford, as to how they estimated the value of land, and in what manner they filled the field books. Believes that his valuation is higher than any of the valuations of the Unions named. The reason he thinks it is higher in Waterford is that the valuators of the Waterford Union valued the townland of Kilmanee, which is in the parish of Guilco and barony of Upper Third, after it had been valued by witness, and his valuation was higher than that of the county Waterford valuators. It was intended that part of this townland should be added to the Waterford Union, but as the whole belonged to one landlord (the Marquis of Waterford), the Commissioners thought it better not to divide it, and left it with this Union.

Previous experience.

The valuation higher than in other Unions.

APPENDIX.

Carrick-on-Suir.

Evidence.

Acreage generally given.
Did not use County Waterford valuation.

The witness also valued Ballygown Reade, which has since been joined to the Union of Callan, and valued by the valuators of that Union, and thinks that they valued lower than he did. Some landlords supplied the rents, others promised but neglected to do so, and others refused. The acreage was generally given to the valuators both by landlord and tenants, and in general correctly. They got the county Waterford valuation, but did not use it as he, (Walsh) knew it to be incorrect both as to acreage and value. Had no other document to assist him; has never seen Mr. Griffith's valuation, nor his instructions to valuators. When he came to the farm he was about to value, he first asked for the occupier of the farm; if he was not to be seen, went to work without him. They were supplied with field-books by the guardians; had two sets, one in which he made the rough calculation in pencil, the other in which he copied it out clean. They had but one field-book on the ground on each occasion, which witness kept and made the entries in. The books which he now produces were the clean copies, and the entries of the rents which now appear on them were made by him from the information which he received at the time either from the tenants or the landlords, and sometimes from both. They have not since been altered, save when the tenants afterwards told him that they had given him an incorrect account The valuators went together over every part of the farm. They did not distinguish the lands as to their quality into different classes, as in the county Waterford valuation, and enter them in their field-books in separate columns as was done on that occasion, but as they walked over the farm they distinguished in their own minds the different qualities, and after the whole inspection was completed, they then communicated to each other their opinions; and after making a rough calculation of the different parts of the farm, fixed the value of the whole. In estimating the value of the land, they first considered the quality of the soil; they generally saw some part of each farm turned up, and also examined the gripes of ditches and pits to ascertain the bottom. They also considered the convenience to manure or market by being near a town, and all other local advantages, and placed an additional value on the lands which had local advantages. In a great many instances they visited the farms more than once. During the very severe winter before last, they commenced with valuing those electoral divisions of the Union situated in the county Tipperary, as they were directed to value according to the order in which the divisions were placed in forming the Union. But fearing that the difference of seasons may cause an inequality in the valuation, they valued during the same winter one or two farms in each parish in the other two counties, to enable them to form a more correct judgment of their value when they afterwards came to value them in the summer.

Both valuators had but one field-book.

Mode of valuing.

Considered the description of crops, and the probable price.

Wheat the general rent crop.

Took an average of the taxes.

In the summer they valued those farms again. It is not easy to judge of the value of the land when covered with the grain, and they therefore valued a few farms in the winter to assist their judgment. They always considered what description of crops the several soils would produce, then what the expense of producing those crops would be, and the probable price for which they would sell. They took an average of the prices of produce and of the crops for the three years preceding. During those three years the prices were better than for the three years before, but the produce infinitely worse, particularly in the wheat crop. That is the general rent crop through the Union. It is preferred to oats, both because it is sown at a season when the farmers have more idle time on their hands, and because they have not as much trouble in thrashing it out. Out of the produce of the land they allowed a certain proportion to the landlord and a certain proportion to the tenant. This proportion varied according to the size and quality of the farms. They also took an average for the last three years of the taxes. The only taxes are the county cess and tithe rent-charge. The county cess varies, not only in the different counties, but in different townlands of the same county. In the county Kilkenny it is very unequal, as there are what are called "concealments," that is, certain portions of farms which do not pay any cess. In other parts (the mountain farms) three acres are counted as one: thus a farm of 60 acres pays as if it were 20. In the Tipperary part of the Union it is unfair that the other parts should pay for the parish of Carrick, which pays no county cess. In Waterford also the levy of county cess is unfair, inasmuch as in some baronies when the rate is 9*d.* in the pound, it is in other baronies 1*s.* 3*d.* in the pound. The county cess is an acreable tax in the counties of Tipperary and Kilkenny, and in Waterford it is a poundage rate.

Allowance for taxes, repairs, and insurance.

On a farm of 20 statute acres they generally allowed, in estimating the value, 2*l.* for the tenant's taxes, and about 3*l.* for repairs and insurance; after deducting that, they came to the net value.

Estimate of value.

They generally, in estimating the value, allowed the tenant out of the produce to support himself and family in a more comfortable manner than they live at present, that is to say, that they should be able to eat meat once or twice a-week, and be clothed in comfortable clothes, suited to persons of their class in life. On his valuation, he thinks that a farmer holding 20 acres of land would be able to live as he describes. He thinks he would have an interest of 1*l.* an acre on his farm—less could not support a family.

Poverty of small farmers.

At present the manner of living of the small farmers is most miserable. They very rarely have meat during the whole year; and, in his opinion, they are obliged to live in this manner on account of the high rents.

Reason that rents are so high.

The reason that the rents of those small farms are so high is, that there are so many who can accomplish taking a farm of that size. Competition has raised the price of land, and particularly in those small farms. The number of small farmers of this description is greater in Tipperary than in the other two counties. The electoral division of Carrick has not so many of those poor farmers. In the neighbourhood of the town they are more comfortable. In that division he has valued under the rents, except on the estates of Lord Waterford and Lord Ormonde. He thinks it would be more for the interest of the landlord as well as the tenants if the lands were let more near his valuation.

In Grange Mockler and Kilcash the general run of farms is very small, and the people very poor. The average size of the farms is from 10 to 30 acres.

Size of farms in different divisions.

In Tullahaught and Killmaganny they vary from 15 to 40 acres. In Kilmeaden and Mothel the farms are large, and the people more comfortable.

The other divisions are not remarkable for either large or small farms.

Valued small farms higher than large, as generally in better condition.

In estimating the value, the size of the farm made a difference—placed a higher value by the acre on the small farm. It is generally more improved and better worked. There is a good deal of waste on the large farms. He was never guided by the rent in forming his estimate, because the lands are generally over-let, on account of the competition.

A good deal of waste on large farms.

The farmer can rear his family to nothing but farming, as there are no manufactories in the country.

Valuation under rents.

Generally speaking, throughout the Union, his valuation was under the rents, but never calculated how much.

Mode of revision.

There was a Valuation Committee, which watched the progress of the valuation. They never visited the tenements for the purpose of revision. They always had some guardian from the neighbourhood present. The Committee suggested alterations always to lower. In no case did they lower their valuation more than 2*s.* in the acre, and seldom made any alteration. Believes that the tenants are satisfied, and also the landlords. The proof is, that he believes that one appeal only is about to be brought. Never, in valuing, asked whether the occupier was registered.

Mr. PATRICK HAYDEN, Elected Guardian, *examined.*

Mr. Hayden, Elected Guardian for Kilmolleran, County Waterford.

Was not a member of the Valuation Committee, but attended before the Valuation Committee during the time that his own electoral division was under revision. Thomas Walsh and James Hayden were elected for the rural portion. There were 13 or 14 candidates for the office. They were employed for more than a year in making the valuation; used during their progress to submit the different parts of the valuation to the Valuation Committee. The committee suggested alterations, when they had local knowledge of particular places, but very few alterations were made in the valuation; they were generally reductions. The general opinion is, that the valuation is high, but that it is equal. Generally speaking, the net annual value is under the rents paid. Generally speaking, the valuation has given satisfaction; no person in his division that he knows of intends to appeal. The price of land is he thinks increasing, on account of the competition. The farms in his division are generally from 40 to 100 acres; on some estates there are very few leases; but either leases or proposals are general throughout the Union. In his division the tenants who are best off are the Marquis of Waterford's. Shortly after the year 1826, he has heard, reductions were made on his estates, which have been continued since, and his tenants now hold at fair rents. The rents generally in the Union he considers are high; some of the lands are set from 4*l.* to 6*l.* the acre, close to Carrickbeg. The lands in Tipperary are better than in Waterford; yet the Waterford land, on the river side, brings higher rent. The Tipperary land is let on an average from 2*l.* 2*s.* to 2*l.* 10*s.* The Waterford land on the opposite side of the river is let at least at 10*s.* an acre more. In Waterford the farmers are more industrious and more comfortable than those in Tipperary. He considers the valuation has given general satisfaction. The Board of Guardians at all times acted with great cordiality together.

Few alterations in valuation.
Generally reductions.
Valuation high, but equal.
Thinks no appeal intended.
Price of land increasing.
Farms from 40 to 100 acres.
Leases or proposals general.
Rents high.

Mr. REDMOND ANTHONY, Elected Guardian, *examined.*

Mr. Anthony, Elected Guardian for Pilltown, County Kilkenny.

Was not one of the Valuation Committee; examined the valuation books since they were returned; particularly the part belonging to his own division. Is of opinion that the valuation is a very fair, uniform valuation; in general considered high, but equal on all. The valuation is generally below the rents paid; could not say how much. In his division the highest rent paid is about 50*s.* the plantation acre. Does not know what was the highest valuation. The whole of his electoral division is the estate of the Earl of Bessboro'. There are very few leases on the estate; when the leases expire they are not renewed in general. The valuation he considers has given general satisfaction; he has only heard of three persons who intend to appeal; two gentlemen in the County Tipperary for valuing too high; one in the County Kilkenny, Major Currey, on the part of the Earl of Bessboro', for valuing some ornamental woods and water. Observed the valuators during the time they were making the valuation; they went on the farm, and examined carefully, and in no instance did he hear of their neglecting to examine. Both valuators are extensive farmers; Hayden has 300 or 400 acres his own hands; both are experienced; Walsh is of the County of Waterford, Hayden of the County Kilkenny. All the occupiers in his division appear to be satisfied. Does not know whether the landlord, the Earl of Bessboro,' is satisfied. Has heard he has objected to the valuation of some ornamental woods and water, but to nothing else. He considers the rents throughout this Union too high. In the Kilkenny portion of it the land is of a very superior quality. Thinks it is let as reasonably as any other lands in the Union, but all are let too high. His own farm, seven acres, with a house, has been valued at 24*l.*; he pays 42*l.* rent; but the value of his house has been considerably diminished since the Temperance movement.

Valuation a fair uniform valuation.

Rent and Valuation of £10 County Electors, (registered 1832 to 1840,) so far as ascertained.

County Tipperary. Carrick-on-Suir Union.

Marked thus * registered in 1832, and not since re-registered.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated: as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Acreable Rent per Acre. £. s. d.	Observati
Carrick-on-Suir, (Rural part).	*Brazil, Nicholas	October, 1832	House and land	Cregg	89 0 13	123 15 0	2 15 0	
	Aylward, William	October, 1832, and April, 1840	Ditto	Ditto	24 1 7	30 0 0	2 15 0	
	Cottar, James	,,	Ditto	Ditto	24 1 7	33 15 0	2 10 0	
	Magrath, Denis	Oct. 1832, and June 18, 1839	Ditto	Ditto	17 3 10	24 15 0	2 15 0	
	*Magrath, Michael	October, 1832	Ditto	Ditto	25 3 26	36 0 0	2 15 0	
	Magrath, William	June, 1839	Ditto	Ditto	14 2 12	18 0 0	2 15 0	
			Ditto	Ditto	22 2 28	28 0 0	2 15 0	
	*Quinlan, Pierce	October, 1832	Ditto	Ballanderry	58 1 10	66 9 0	1 16 11	
	Dee, Patrick	June 20, 1837	Ditto	Newtown	24 1 7	27 15 0	2 6 0	
	Toole, Patrick	June, 1837	Ditto	Ditto	51 3 13	48 0 0	1 18 0	
	Walsh, Patrick	April, 1840	Land	Ditto	19 1 30	6 0 0	0 10 0	
	*Davies, Richard	October, 1832	House and land	Ballyneill	22 2 28	18 18 0	1 14 2	
	*Hyland, John	,,	Ditto	Macreary	127 3 34	126 8 0	2 2 0	
	Harvey, John	December, 1838	Ditto	Ballyneill	22 2 28	20 6 0	1 10 0	
	*Kennedy, Edmond	October, 1832	Ditto	Figlash	63 2 11	68 13 9	2 3 0	
	O'Donnel, Thomas	December, 1838	Ditto	Ballyneill	155 0 14	153 4 0	1 13 0	"Daniel" rate-book.
	Quin, Edmond	,,	Ditto	Ditto	51 3 13	46 8 0	1 12 0	
	Quinn, Richard	,,	Ditto	Ditto	74 3 25	67 1 3	1 12 0	
	Tobin, James	,,	Ditto	Ditto	26 1 10	25 3 9	1 10 0	
	M'Namara, John	April, 1840	Ditto	Ditto	28 2 39	26 12 6	1 13 0	
	*Shea, Edmond	October, 1832	Ditto	Ballmamooney	4 0 7	2 17 6	. .	
	Forrestal, Richard	April, 1840	Ditto	Ditto	49 1 24	35 1 6	1 17 8	
Kilcash.	*Butler, Richard	October, 1832	Ditto	Kilcasks Ardboy	13 2 33	7 10 3	0 19 6	
	*Hanigan, William	,,	Ditto	Ditto	174 3 30	129 12 0	1 4 0	
	*Comerford, William	,,	Ditto	Brener	112 0 30	76 3 10	1 1 6	
	Dee, Patrick	Oct. 1832, and June. 1840.	Ditto	Ditto	77 0 35	25 2 2	0 10 0	
	Murray, Michael	Oct. 1832, and Oct. 1839.	Ditto	Ditto	63 0 27	40 19 0	0 17 0	
	*Tobin, Terence	October, 1832	Ditto	Ditto	121 1 37	41 5 0	0 11 0	
	Tobin, Walter	Oct. 1832, and Oct. 1839.	Ditto	Ditto	67 2 20	20 17 6	0 11 0	
Grange Mockler.	Dunn, James	October 28, 1835	Ditto	Cheesemount	51 3 10	40 0 0	1 5 0	
	Quirk, Pierse, sen.	,,	Ditto	Ditto	51 3 13	40 0 0	1 5 0	
	Quirk, Pierse, jun.	November 1, 1836	Ditto	Ditto	51 3 13	40 0 0	1 5 0	
	*Hanrahan, Patrick	October 10, 1832	Ditto	Grange Mockler	20 2 24	12 15 0	1 0 0	
	*Maher, Joseph	,,	Ditto	Ditto	3 0 38	1 10 0	1 5 0	
	Laurence, Thomas	October 19, 1839	Ditto	Mangan	70 2 33	39 3 0	1 0 0	
	*Cahill, Patrick	October 28, 1835	Ditto	Templemichael	81 3 7	68 3 6	. .	
	Cahill, William	October 10, 1832	Ditto	Ditto	45 3 0	32 9 9	1 2 4	
	Jackson, Richard Charles	October 19, 1839	Ditto	Heathview	4 0 7	3 7 6	0 1 0	
	Hanrahan, Patrick, jun.	October 19, 1839	Ditto	Tinlough	95 2 11	23 12 0	0 5 10	
	Hanrahan, Michael	,,	Ditto	Ditto	42 0 18	10 8 0	0 5 10	
	Tobin, Michael	October 28, 1835	Ditto	Ballinroan	17 3 10	4 17 2	0 5 10	
	Hanrahan, Thomas	June 10, 1840	Ditto	Ditto	27 2 5	17 0 0	. .	Has 17 Iri acres for wh he pays £6 year.
	Murphy, Patrick	October 19, 1839	Ditto	Ditto	55 0 11	11 18 0	1 8 0	

Rent and Valuation of £10 County Electors (registered 1832 to 1840) so far as ascertained.

County Kilkenny. Carrick-on-Suir Union.

Marked thus * registered in 1832, and not since re-registered.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated: as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Acreable Rent per Acre. £. s. d.	Observati
Tullabaught.	Hyland, Laurence	June 24, 1838	Ditto	Gurthnaclough	40 1 39	20 0 0	0 18 6	
	Sexton, Patrick	Oct. 1832, and June 26, 1838.	Ditto	Glencommon	32 1 23	16 0 0	0 11 4½	
	*Sexton, Andrew	October, 1832	Ditto	Ditto	32 1 23	16 0 0	0 11 4½	
	*Cody, Peter	,,	Ditto	Garryhallow	34 3 11	17 4 0	1 1 0	
	*Hickes, Michael	,,	Ditto	Ditto	34 3 11	17 4 0	1 1 0	
	*Crowley, Michael	,,	A mill	Ditto	. .	12 0 0	1 1 0	Has 68 acr of land rat in anoth part of rat book.
	*Byrne, Thomas	,,	House and land	Lamogue	34 1 2	26 5 0	1 1 0	
	*Byrne, Edward	,,	Ditto	Ditto	48 1 22	37 6 10½	1 16 0	
	*Dealy, Michael	,,	Ditto	Ditto	23 1 37	18 2 6	0 18 5	
	Duggan, Edward	Oct. 1832, and June, 1840.	Ditto	Poulroan	20 0 39	11 5 0	0 12 6	
	Duggan, Patrick	,,	Ditto	Ditto	43 0 0	25 3 6	0 12 6	
	Quin, Timothy	Oct. 1832, and Oct. 1840.	Ditto	Ditto	25 3 26	14 8 0	0 12 6	
	*Butler, Michael	October, 1832	Ditto	Ditto	25 3 26	14 8 0	0 12 6	Changed in ra book from Michael Bu lertoMarga
	*Fogarty, Thomas	,,	Ditto	Ditto	25 3 26	14 8 0	0 12 6	Ditto, Mar Fogarty.
Kilmaganny.	Norris, Michael	Oct. 1832, and June, 1838.	Ditto	Rahanarrin	47 0 5	17 8 6	0 12 6	
	Deacon, John	October, 1840	Ditto	Ditto	86 2 0	34 16 0	0 13 0	
	Leary, John	Oct. 1832, and June, 1838.	Ditto	Ditto	81 2 7	25 5 0	0 14 0	

Rent and Valuation of £10 County Electors (registered 1832 to 1840)—*continued.*

COUNTY KILKENNY. CARRICK-ON-SUIR UNION.

Marked thus * registered in 1832, and not since re-registered.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated: as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book.	Net Annual Value as in Rate-Book.	Acreable Rent per Acre.	Observations.
				A. R. P.	£. s. d.	£. s. d.	
Grace, Richard	June, 1840, Oct. 1832, and June 1838.	House and land	Newchurch	83 1 2	30 18 0	0 13 4	
Grace, Thomas	,,	Ditto	Ditto	83 1 2	30 18 0	0 13 4	
Orr, Daniel	,,	Ditto	Blackbog	44 0 21	10 18 0	0 8 6	
Orr, John	,,	Ditto	Ditto	66 1 26	16 8 0	0 8 6	
Deacon, Daniel	Oct. 1832, and June, 1838.	Ditto	Ditto	26 1 10	6 10 0	0 8 6	
Hearns, Michael	Oct. 1832, June 1838, and June 1840.	Ditto	Ballinteskin	28 2 24	12 1 8	0 16 0	
Hearns, Thomas	June 1838, and June, 1840.	Ditto	Ditto	64 1 6	27 15 8	0 16 0	
Shea, John	Oct. 1832, June 1838, and June 1840.	Ditto	Ditto	92 2 4	62 16 9	0 18 0	Bridget and John in rate-book.
Shea, John, jun.	June 1838, and June 1840.	Ditto	Ditto	90 2 9	33 11 0	0 15 6	Frederick Thomas in rate-book.
Walsh, Patrick	Oct. 1832, and June 1838.						
Walsh, Thomas	Oct. 1832, June 1838, and June 1840.	Ditto	Ditto	114 1 22	42 7 6	0 16 0	
Aylward, Richard	Oct. 1832, and June, 1838.	Ditto	Ballyglass	50 0 34	15 10 0	0 13 0	Boloughglass in rate-book.
*Brophy, Patrick	Oct. 1832	Ditto	Ditto	25 3 26	8 0 0	0 13 0	
Conway, James	Oct. 1832, and June 1838.	Ditto	Ditto	50 0 34	15 10 0	0 13 0	
*Duggan, Michael	Oct. 1832	Ditto	Ditto	43 1 1	13 7 6	0 12 6	
Kelly, Nicholas	Oct. 1832, June 1838, and June 1840.	Ditto	Ditto	44 3 31	13 17 6	0 13 4	
Maher, James	Oct. 1832, and June, 1838.	Ditto	Ditto	22 1 35	6 18 9	0 13 0	
Walsh, Walter	Oct. 1832, June 1838, and June 1840.	Ditto	Ditto	36 0 5	11 2 6	0 13 6	
Conway, William	June, 1838	Ditto	Ditto	44 3 31	13 17 6	0 13 0	
Murphy, Luke	Oct. 1832, June 1838, and June 1840.	Ditto	Whitechurch	16 2 15 107 1 16	17 18 9 116 0 0	0 9 0	
*Dunne, Patrick	October, 1832	Ditto	Balliheneberry	107 1 16	116 18 9	135 0 0	
*Feehan, James	,,	Ditto	Tybroughney	128 0 22	178 0 0	2 12 6	Houses and offices built for him by his landlord, and got large allowance for fences and improvements.
*Larkin, William	,,	Ditto	Ditto	135 0 31	184 0 0	2 2 0	
*Magrath, Michael	,,	Ditto	Ditto	17 3 10	20 18 0	2 0 0	
*Power, Thomas	,,	Ditto	Ditto	23 0 19	28 12 0	2 0 0	
*Shea, Peter	,,	Ditto	Ditto	107 1 12	158 17 0	2 15 0	
*Shea, Thomas	Oct. 1832	House and land	Ardclone	17 0 32	20 3 9	2 0 0	
Walsh, John	Oct. 1832, and June, 1840.	Ditto	Ditto	22 3 20	26 16 9	2 0 0	
Brown, John	June, 1832, and June, 1840.	Ditto	Ditto	21 1 33	25 3 6	2 0 0	
*Gregory, Rev. William	October, 1832	Glebe land and house.	Fiddown	16 0 31	30 0 0	2 6 0	
Dalton, Patt.	June, 1840	House and land	Comloughan	37 1 0	25 6 0	1 10 0	
*Brenan, Thomas	October, 1832	Ditto	Old Court	27 1 35	16 19 3	1 10 2	
*Bowers, Edward	,,	Ditto	Ditto	111 0 22	41 3 5	0 19 8	
*Morissey, James	,,	Ditto	Ditto	27 1 35	15 5 4	0 14 2	
*Magrath, John	,,	Ditto	Ditto	53 0 29	29 10 6	1 2 4	
*Nolan, Daniel	,,	Ditto	Mullinbeg	132 3 11	41 0 0	0 13 0	
*Brophy, James	,,	Ditto	Ballygowan	17 3 10	6 1 0	0 15 8	
*Knox, William	,,	Ditto	Ditto	31 2 13	11 14 0	0 15 8	
*Kelly, Edmond	,,	Ditto	Ditto	24 1 7	8 5 0	0 15 8	
*Walsh, John	,,		Tubbemabrone	9 2 35	3 18 0	0 13 0	
Anthony, Redmond	Oct., 1832, and Oct. 1840.	Ditto	Pilltown	10 2 4	24 0 0	40 0 0	
Ryan, Peter	Oct. 1832, and June, 1840.	Ditto	Ditto	0 3 9	4 0 0	5 0 0	
*Shea, Thomas	October, 1830	Ditto	Ditto	3 0 38	5 0 0	2 10 0	
Cody, Oliver	Oct. 20, 1832, and Oct. 14, 1839.	Lands	Ashtown	129 2 13	40 0 0	0 11 6	
Daniel, Darby	January 6, 1837	Houses, land, and premises.	Ditto	27 2 5	10 4 0	0 13 0	
*Costelloe, John	October 20, 1832	Lands	Ditto	66 1 26	22 11 0	0 13 0	
*Walsh, Thomas	,,	House and land	Ditto	126 1 14	46 16 0	0 13 0	
*Brophy, Michael	October, 1832	Ditto	Harristown	23 0 12	19 11 4	1 10 0	
*Butler, Patrick	,,	Ditto	Ditto	82 0 32	63 8 9	1 9 0	
*Farrell, Pat.	,,	Ditto	Ditto	59 2 29	46 0 0	1 7 0	
*Kennelly, Patrick	,,	Ditto	Ditto	48 3 31	42 6 0	1 10 0	
Walsh, John	Oct., 1832 and January, 1841	Ditto	Ditto	93 0 21	71 17 6	1 10 0	

Rent and Valuation of £10 County Electors, (registered 1833 to 1840.)—*continued.*

COUNTY KILKENNY. CARRICK-ON-SUIR UNIO

Marked thus * registered in 1832, and not since re-registered.

Electoral Divisions	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Acreable Rent per Acre. £. s. d.	Observatio
MOONKEELY.	Croagh, Mike	Oct. 1832, and June, 1840.	House and land	Lisdroling	84 0 34	15 12 2	0 8 0	Rated joi a moun
	Croagh, John	,,						
	Corcoran, Patrick	October 1832, and June, 1838.	Ditto	Ditto	34 1 1	14 10 0	0 11 0	farm.
	Doyle, John	Oct. 1832, and June, 1840.	Ditto	Ditto	82 2 32	15 10 0	0 8 2	John and Doyle in
	Doyle, Edmond	,,	Ditto	Ditto	43 2 0	7 15 8	0 8 2	book.
	Doyle, Edmond	,,	Ditto	Ditto	43 2 0	7 15 8	0 8 2	Wm. Doyl
	Keefe, Patrick, sen.	Oct. 1832, and Oct. 1840.	Ditto	Ditto	26 3 35	7 8 6	0 11 4	rate-book
	Keefe, Matthew	,,	Ditto	Ditto	27 3 29	7 15 3	0 11 4	
	Power, Mike	Oct. 1832, and June, 1840.	Ditto	Ditto	82 2 38	15 10 0	0 8 2	Rated joi
	Power, Thomas	Oct. 1832, and June, 1838.						
	Tobin, Patrick	,,	Ditto	Ditto	42 3 27	8 0 0	8 1 0	Richard
	Walsh, William	Oct. 1832, and June, 1840.	Ditto	Ditto	42 2 0	7 15 0	8 2 0	rate-book
	*Whelan, James	October, 1832	Ditto	Ditto	27 3 29	7 0 0	0 10 0	Phelan in
	*Walsh, Michael	,,	Ditto	Ditto	52 2 22	14 10 0	0 11 6	book.
	Walsh, Edward	June, 1840	Ditto	Ditto	42 0 2	7 15 0	0 8 2	
	Holden, Pat	Oct. 1832, and June, 1840.	Ditto	Garry Gouge	36 1 30	13 10 0	0 12 0	
	Maher, Martin	,,	Ditto	Ditto	34 3 11	17 4 0	0 19 0	
	Maher, Edmond	,,	Ditto	Ditto	34 3 11	17 4 0	0 19 0	
	*Purcell, Thomas	October, 1832	Ditto	Ditto	32 3 7	10 2 6	0 12 0	Pegg Pu in rate-b
CLONMORE.	Hoban, Thomas	Oct. 1832, June 1838, and June 1840.	House and land	Nicholastown	22 2 28	26 0 0	1 14 0	
	Hoban, Pat	,,	Ditto	Ditto	22 2 28	26 0 0	1 14 0	
	M'Daniel, Richard	Oct. 1832, and June. 1838.	Ditto	Ditto	45 1 16	40 12 0	1 16 0	M'Donald rate-book
	M'Daniel, John	Oct. 1832, June 1838, and June, 1840.	Ditto	Ditto	22 2 28	26 0 0	1 14 0	
	Daniel, Thomas	October, 1836	Ditto	Barunerle	119 3 18	55 10 1	0 8 6	

RENT and VALUATION of £10 COUNTY ELECTORS (registered 1832 to 1840) so far as ascertained.

COUNTY WATERFORD. CARRICK-ON-SUIR UNION.

Marked thus * registered in 1832, and not since re-registered.

KILMEADOY.	*Waterstone, Peter	November, 1832	House and land	Coolfin	136 0 10	201 12 0	2 2 0	Waterson
	Shanrahan, David	April 1, 1840	Ditto	Ditto	485 3 32	720 0 0	2 2 0	rate-boo
	*Power, David	November 1832	Ditto	Laherdown	106 0 14	78 12 0	1 3 0	Townland
	Hassett, Martin	April 1840	Ditto	Ditto	48 2 15	27 0 0	0 15 0	Ballycab
	*Mesan, Richard, jun.	November, 1832	Ditto	Ballykehane	148 0 33	91 10 0	1 3 0	in rate-b
	Goff, Thomas	Oct. 1832, and April, 1840.	Ditto	Kilmarree	79 3 3	54 3 6	1 2 0	
	Goff, Thomas, jun.	,,	Ditto	Ditto	71 1 3	48 8 0	1 2 0	
	Walsh, Edmund	Nov. 1832, and April 1, 1840.	Ditto	Ditto	78 0 24	53 11 6	1 2 0	
MOTHELL.	*Shanrahan, William	November, 1832	Ditto	Whitestown	213 3 9	157 4 0	0 18 5½	
	Carberry, Thomas	October, 1839	Ditto	Little Whitestown	55 0 11	32 0 0	1 1 0	
	Kirwan, John	Oct. 1832, and April, 1840.	Ditto		110 0 0	91 13 5	1 7 6	
	Harney, Michael	,,	Ditto	Ballydern	145 3 4	99 0 0	0 18 5½	
	Dooley, John	April, 1840	Ditto	Ditto	198 1 25	140 17 6	1 4 0	
	Phelan, Patrick	Nov. 1832, and April. 1840.	Ditto	Ditto	149 0 2	101 4 2	0 18 5	
	Flin, David	Oct. 1832, and April, 1840.	Ditto	Falla	129 2 12	84 0 0	1 5 0	
	Kirwan, Andrew	,,	Ditto	Kilcanaway	168 3 19	109 9 6	1 1 0	
	*Fling, John	October, 1832.	Ditto	Killergile	89 0 13	68 15 0	1 5 0	
	*Donnell, John	,,	Ditto	Glenafouca	93 0 22	80 10 0	1 8 0	Daniel in r
	*Casey, Joseph	November, 1832	Ditto	Woonamanane	143 1 15	110 12 6	1 8 0	book.
	*Hassett, John	October, 1832	Ditto	Kilclooney	152 1 2	89 6 0	0 18 0	
	Keating, John	Oct. 1832, and April, 1840.	Ditto	Ditto	270 2 1	141 19 0	1 4 0	Thos. Wal
					270 2 1	141 19 0	1 4 0	joined w
	Kirwan, John	,,	Ditto	Ditto	161 3 37	110 0 0	1 3 0	him in r
	Coffey, Michael	Oct. 1832, and Oct. 1839.	Ditto	Coolnahoran	83 0 38	75 0 0	1 16 0	book.
	*Fitzgerald, William	November, 1832	Ditto	Ditto	66 1 26	47 3 0	1 10 0	
	*Hearn, Thomas	October, 1832	Ditto	Ditto	105 1 5	97 10 0	1 15 0	
	*Butler, Patrick	,,	Ditto	Ross	6 3 20	6 7 6	1 18 0	
	*Mara, John	November, 1832	Ditto	Ditto	242 3 35	20 0 0	27 0 0	
	*Phelan, John	,,	Ditto	Ditto	65 0 30	72 9 0	2 6 0	

Rent and Valuation of £10 County Electors, (registered 1832 to 1840,)—*concluded.*

OUNTY WATERFORD. CARRICK-ON-SUIR UNION.

Marked thus * registered in 1832, and not since re-registered.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book.	Net Annual Value as in Rate-Book.	Acreable Rent per Acre.	Observations.
				A. R. P.	£. s. d.	£. s. d.	
No £10 Electors traced in this Division.							
Forrestal, John . . .	Oct. 1832, and March, 1840.	House, offices, and 2 roods orchard.	Carrick Beg . .	0 3 9½	7 0 0	10 0 0	
Hayes, John . . .	Oct. 1832, and Oct. 1839.	Public-house, store, and tan-yard.	Ditto	. .	20 0 0	20 0 0	
*Hayes, John . . .	October, 1832 .	Yard	Ditto	. .	2 0 0	3 0 0	
Power, John . . .	Oct. 1832, and Oct. 1839.	Land	Ditto	0 2 0¼	1 10 0	1 10 0	Rated again for a cabbage-plot, net value 2*l.* 10*s.*, No. 73 in rate-book.
*Kenna, James . . .	October, 1832 .	House and forge .	Ditto	. .	3 10 0	0 10 0	
*Kehoe, William . .	,,	Yard and house .	Ditto	. .	10 0 0	12 10 0	

RENT and VALUATION of £10 COUNTY ELECTORS (registered 1832 to 1840) so far as ascertained.

OUNTY TIPPERARY. CARRICK-ON-SUIR UNION.

Marked thus * registered in 1832, and not since re-registered.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book,	Rent.	Observations.
				A. R. P.	£. s. d.	£. s. d.	
*Byrne, Patrick . . .	October, 1832 .	House and premises	Carrick-on-Suir .	. .	20 0 0	18 0 0	Those rents supplied by Mr. Bradshaw the town valuator.
*Comerford, John . .	,,	Ditto	Ditto	. .	17 0 0	18 0 0	
Cahill, Michael . .	Nov. 1836, and April 1840.	Ditto	Ditto	. .	26 0 0	26 0 0	
*Deady, Nicholas . .	October, 1832 .	Ditto	Ditto	. .	12 0 0	15 0 0	Dead.
Egan, Michael . .	November 1, 1836	House and 60 perches of ground.	Ditto	0 2 17	8 0 0	1 16 11	Rated also at 985 for 1a. 0r. 34p. of ground, net value 4*l.*
*Fitzpatrick, John . .	October, 1832 .	House and premises	Ditto	. .	23 0 0	25 0 0	Removed.
Gaule, Patrick	April, 1840 . .	Ditto	Ditto	. .	7 0 0	7 0 0	
Kirwan, Patrick . .	Oct., 1832, and June, 1840.	Store	Ditto	. .	7 10 3	9 0 0	
Kennedy, James . .	November, 1836	House and premises	Ditto	. .	35 0 0	35 0 0	
*O'Donnell, Joseph. .	October, 1832 .	House	Ditto	. .	13 0 0	13 0 0	
Phelan, Jeremiah . .	Oct. 10, 1832, and April 3, 1840.	House and premises	Ditto	. .	35 0 0	36 18 0	
O'Brien, Richard . .	October 28. 1835	Ditto	Ditto	. .	19 0 0	21 0 0	
*Quirk, Patrick . . .	October, 1832 .	House and bacon-yard.	Ditto	. .	25 0 0	15 15 0	
Shea, Walter . . .	October, 1833 .	Ditto	Ditto	. .	35 0 0	14 0 0	
Walsh, Thomas . .	April, 1836 . .	House and three roods of garden.	Ditto	1 0 34½	8 0 0	8 0 0	
Meighan, Martin . .	June, 1839 . .	House and store .	Ditto	. .	20 0 0	13 0 0	
O'Neill, Thomas . .	April, 1840 . .	House and premises	Ditto	. .	22 0 0	19 0 0	Rated again at 45 for a store valued at 28*l.* and at 64 for and premises at 12*l.*
Quinlan, Edward . .	June, 1840 . .	House, store, and field.	Ditto	1 2 0	40 0 0	26 0 0	
Fitzgerald, John . .	,,	House and premises	Ditto	. .	25 0 0	25 0 0	

Misplaced owing to an error of the compositor, and not included in the classifications and summaries annexed to the Third General Report.

KILMALLOCK UNION

APPENDIX.

Kilmallock.

Extracts from Minute Book of Board of Guardians.

Extracts from Minute Book.

February 20, 1839.

First meeting of the guardians.

New Valuation required.

Resolved,—That the tithe valuation may, to a certain extent, with revision and correction, be made available for the purpose of estimating the acreable contents of the Union, but that a new survey and valuation of the remaining hereditaments will be required, and that the clerk be directed to report on the same to the Poor Law Commissioners, and request their advice as to the best mode of proceeding to value the same.

April 19, 1839.

Mr. Commissioner Hawley called the attention of the board to the valuation of the Union, and explained the mode of proceeding.

Mr. Roche's name, as a fit and proper individual to be appointed valuator, was introduced by some of the guardians.

Mr. Evans said he knew Mr. Roche was a most intelligent and competent man; that, when he acted as tithe commissioner with Mr. Gubbins, nothing could exceed the satisfaction given by the two gentlemen.

Mr. Ryan said Mr. Roche was a most respectable man, and possessed considerable judgment and experience in land and business generally. Mr. Walsh said he was himself employed as tithe commissioner, and that he knew Mr. Roche to be a most competent person to be valuator. Mr. M'Mahon would recommend to advertise at once for a valuator.

Advertisement for Valuators.

Resolved,—That advertisements be put in the Limerick Chronicle, for two posts, for a valuator that will send in sealed proposals and tenders, stating terms and charges to the clerk of the Union, before the 9th of May next.

May 9, 1839.

Present 27 guardians.

Appointment of Valuators.

Resolved,—That Michael Roche, of Rocheville, Esq., Kilmallock, be elected as one of the valuators of the Bruff* Union, and be recommended to the Poor Law Commissioners as a fit and proper gentleman, in whose experience, intelligence, and integrity, this board places the utmost confidence.

That Michael Lynch, Esq., of Granagh, in the Rathkeale Union, be elected as the second valuator of the Bruff* Union.

June 6, 1839.

Present eight guardians.

Valuation Committee.

The chairman said, it was better at once proceed to appoint a Committee of the guardians to co-operate with the valuators, and that it would be desirable to appoint such of the board as resided near Kilmallock, where it would be necessary to meet the valuators.

Mr. Reirdon considered it would be advisable to strike the Committee from the different districts of the Union. Mr. Barry coincided with Mr. Reirdon, but from the prospect of frequent meetings, it would be very desirable to make them convenient to the guardians to be appointed. The board then agreed to the following as a Committee:—

Messrs. R. Featherston, (J. P.)	Messrs. William Collins,
James Barry,	Michael Riordan Thaddeus,
Richard J. Wilson,	R. Ryan, (J. P.)
Eyre Evans, (J. P.)	James Keys.
John O'Donnell,	

Resolved,—That the gentlemen in the above list be appointed a Committee of the board of guardians of the Bruff* Union, with power to act with the valuators, five to form a quorum.

June 18, 1839.

Present six guardians.

Valuation Committee increased.

In compliance with the recommendation in the Assistant Commissioner's letter of the 3rd instant, six of the guardians, viz., Messrs. Standish O'Grady, Patrick Carroll, Michael Walsh, Michael O'Brien, Patrick Moroney, and Thomas Malone, were added to the Valuation Committee.

July 27, 1839.

Present 12 guardians.

Ordered,—That the Valuation Committee will meet when each electoral division is finished, for the purpose of reporting to the Board thereon, and that the valuators will give notice to the clerk of the Board, who is hereby ordered to call such Valuation Committee.

October 19, 1839.

Present Mr. Commissioner Hawley and 22 guardians, 11 of them members of the Valuation Committee.

The Board considered it was a desirable opportunity to the Valuation Committee to take into consideration the valuation of the districts already finished, and avail themselves of Mr. Commissioner Hawley's presence.

* This Union was declared by the name of the Bruff Union, which was changed to its present name by an order of the Poor Law Commissioners, dated 8th July, 1839.

Mr. Lynch and Mr. Roche, the valuators, were accordingly required to attend, and the Committee proceeded to discuss the question.

Mr. O'Brien was of opinion that the valuators were too high in their estimation of the value of land, and accordingly recommended that the question should be seriously considered by the Board. Mr. Barry, Mr. O'Grady, and several of the guardians seemed to agree with Mr. O'Brien.

Mr. Roche, the valuator, would be glad to receive any advice from the Board, and was ready, with his colleague Mr. Lynch, to sustain their valuation, or make any amendment recommended to them.

Standard of Net Value declared to be too high.

Resolved,—That it is the opinion of this Committee and meeting that the standard of net value (as produced this day) in the electoral districts of Galbally and Ballylanders is considered too high, and that they (the valuators) are requested to modify and revise the same, and that the rule generally adopted of taking a third from the gross produce, including all charges, use of capital, &c., has been found to give much satisfaction.

The valuators promised to pay the utmost attention to the wishes of the Board, as their only object was to make a fair and *boná fide* valuation.

June 21, 1840.

Seven guardians present.

Mr. Lynch, jun., appointed in room of his father, deceased.

In consequence of the death of Michael Lynch, Esq., Mr. Thomas Lynch, his eldest son, was appointed second valuator.

February 8, 1840,

Six guardians present.

In consequence of a letter from the Assistant Commissioners, directing that the nomination of Mr. Thomas Lynch should be again submitted to the Board, for their full approbation,

His appointment confirmed.

Mr. Lynch was, by a resolution, (carried unanimously,) appointed second valuator of the Kilmallock Union.

April 2, 1840.

A new Committee of Valuation appointed, consisting of the following guardians:—

Messrs. Standish O'Grady,
James Gubbins,
John O'Donnell,
Michael O'Brien,
Joseph Gubbins, (ex-officio,)
Jos. Gubbins, (Knocklong Electoral Division),
Michael Ryan,
John Thomas Clanchy,

Messrs. James Carroll,
William Gubbins,
Thomas Malone,
Patrick Malony,
Michael Walsh,
Laurence Roche,
Michael J. O'Riordan,
William M. Laffan.

Remonstrance of Poor Law Commissioners.

Mr. Commissioner Hawley called the attention of the Board to a letter he had that moment received from the Commissioners on valuation, relating to another Union; it advised, generally, that it would not be desirable for Boards of Guardians to press on valuators any particular scale of valuation of the rateable property of Unions, inasmuch as the valuators would be called upon at a future period, in all probability, to maintain their valuation on oath in courts of appeal, and otherwise.

June 18, 1840.

The clerk reminded the Board that the period given to Messrs. Roche and Lynch to finish the valuation of the Union was just now expired.

Mr. Roche having requested the indulgence of the Board, and an extension of the time.

The guardians having inspected several of the field books, appeared to be well pleased with Mr. Roche's system of valuation, and felt generally disposed to give further time.

Time for Valuation extended.

Resolved,—That the time for finishing the valuation be extended to the 15th September next.

July 17, 1840.

Poor Law Commissioners refuse to sanction it.

Mr. Hawley informed the Board that the Commissioners, to whom he had conveyed their wishes on the subject, would not consent to the time, but would consent to the appointment of assistant valuators at once, to finish the electoral districts yet undone; and, after some discussion, Mr. Roche declaring he could not possibly undertake to finish before the September next, and that he had no objection to the appointment of assistants, it was

Resolved,—That an extraordinary meeting be convened on Wednesday, the 22nd July instant, for the purpose of appointing Assistant Valuators.

Mr. Hawley handed over to the valuator, Mr. Michael Roche, the field-book and blotters of the county Cork parishes, as valued by the valuators of the Mallow Union, which may assist Mr. Roche and Mr. Lynch in their valuation of the Charleville electoral division.

July 22, 1840.

Present, 15 guardians.

Appointment of Assistant Valuators.

Messrs. John Ryan, Lawrence M'Carthy, William Gubbins, jun., and Daniel Kirby were appointed assistant valuators.

The clerk requested the Board to go into committee on the valuation.

Manisteranenagh electoral division.—

Mr. Moloney and Mr. Barry expressed themselves pleased with the valuation of this electoral district; which, in their opinion, was very fair. Mr. Browne was of the same opinion.

APPENDIX.

Kilmallock.

Extracts from Minute Book. Revision by Committee.

Ballinvana electoral district.—
Mr. Walsh was of opinion that this electoral district was fairly done.

Tankardstown electoral division.—
Mr. O'Donnell could not say that he was pleased with the valuation of this district, and would be prepared with his objections next meeting.

Ardpatrick electoral division.—
Mr. O'Donnell would postpone his opinion of this district to next meeting.

Galbally electoral division.—
Mr. Laffan and Mr. Henebry very strongly protested against the valuation of this district, and said their constituents were not at all pleased, as the valuation was too high.

August 1, 1840.
Present 10 guardians.
Resolved,—That the Valuation Committee now present will proceed to inspect the valuation books.

Ardpatrick electoral division.—
Mr. O'Donnell said he could himself see no objection to the valuation.

Kilmallock.—
Mr. Evans had no objection to the valuation of this district, not having got any from his constituents.

Glenbrohane.—
Mr. Keys, the guardian for this district, not attending, the chairman referred to Mr. Gubbins, as to the valuation of it; and his opinion was favourable, so far as he could be informed.

Knocklong.—
Mr. Gubbins could speak decisively as to his own district, and considered the valuation fair.

Uregare.—
Mr. Wilson was content with the valuation.

Ballylanders.—
Mr. O'Brien not attending, the opinion of the committee was, that Mr. O'Brien was pleased at a previous meeting with the valuation of this district.

Ballyshonboy.—
Mr. O'Donnell not attending, the opinion of the meeting was, that he had not objections to this district at a previous Board.

Glenroe.—
Mr. O'Riordan was content.

Kilfinnan.—
Mr. William Gubbins was content.

Dromin.—
The committee seemed to think this valuation pleased the meeting.

Galbally.—
Postponed to the 15th August.

Tankardstown.—
Mr. Malone not attending, Mr. L. Roche informed the committee Mr. Malone was content.

Kilflin.—
Mr. O'Connor not attending, the committee considered there was no objection to this district.

Cahercorney.—
Mr. Barry not attending, the committee considered there was no valuation objection here.

Bruff.—
In the absence of Mr. Moloney and his colleagues, this is adjourned to 15th August.
Knockanny, Ballinlough, Charleville, and *Hospital,* adjourned to 15th August.

August 15, 1840.
Present, Mr. Assistant Commissioner Hawley, and 30 guardians.

Field-books to be forwarded to Guardians.

Proposed by Mr. Wise, seconded by Mr. William Gubbins,—That on Mr. Roche completing each electoral district, he shall forward his field-books of such district to the guardian or guardians thereof, which the guardian or guardians thereof will afterwards return to the clerk of the Union.

August 25, 1840.
Present 11 guardians.
A resolution passed unanimously, by which it was consented to and agreed upon, that time be extended to the valuators to lodge the books and schedules with the clerk of the Board by Wednesday, the 3rd September next.

September 20, 1840.
Present 27 guardians.
Mr. Evans at this time pressed a resolution he had brought into the Board-room, proposing a vote of thanks to Mr. Roche, the valuator. The guardians of the Galbally district, Messrs. Laffan and Hennebry, opposed the resolution; and Mr. Evans having pressed, the sense of the meeting was taken.
Proposed by Mr. Evans, seconded by Mr. Clanchy,—That we consider Mr. Michael Roche

and Mr. Thomas Lynch fully entitled to our best thanks for the ability, honesty, and zeal with which they have perfected the arduous task committed to them, of valuing the several properties in this Union.

Proposed by Mr. Laffan, seconded by Mr. Lawrence Roche,—That the resolution of thanks be postponed to a future day.

The chairman took the votes, and there appeared for the resolution 19, for the amendment 7; the resolution was accordingly carried.

The clerk produced Mr. Commissioner Hawley's reply to Mr. Laffan's letter to Mr. Hawley, on the Galbally electoral district valuation, whereby it appeared that the objections handed in to the clerk by Mr. Hennebry, one of the guardians, cannot be entertained, as not being signed according to the orders of the Poor Law Commissioners. The Board appeared anxious that application should be made to the Poor Law Commissioners on the subject.

Proposed by Mr. Joseph Gubbins, seconded by Mr. Keys,—That the clerk will write to the Poor Law Commisssioners for liberty to receive the objections brought by Mr. Hennebry, on behalf of the people of Galbally, and which were signed at Galbally in the presence of Messrs. James Keys, Joseph Gubbins, William M'Laffan, Michael Hennebry, and Hugh Massy, five of the guardians of the Union; and that the clerk will communicate the Commissioners' wishes to the guardians of that district.

Moved by Mr. Michael O'Donnell, seconded by Mr. Joseph Gubbins, that an adjourned meeting of the Board of Guardians of this Union be held on Tuesday, the 6th of October next, to complete the valuation and fix a rate, after hearing any objection lodged against the valuation.

October 6, 1840.

Present 22 guardians.

The Board commenced to proceed with the objections lodged to the valuation, and got through several electoral districts satisfactorily; namely, Bruree, Manisteranenagh, Cahircorney, Ballinlough, Hospital, Uregare.

Consideration of objections.

October 30, 1840.

Present 14 guardians.

Proposed by Mr. Carroll, seconded by Mr. L. Roche,—That this meeting be adjourned to Saturday, the 17th October instant, to go through the valuation objections remaining undisposed of; and, if necessary, that another adjourned meeting take place for the purpose.

October 17, 1840.

Present 8 guardians.

The Board went into the consideration of the objections to the valuation from the electoral district of Galbally; and the guardians' time was thereby occupied till a very late hour in the evening, when it was proposed by Mr. Keys, and seconded by Mr. L. Roche,—That this Board, having gone through a number of objections this day, deem it proper to adjourn to the 21st October, instant, for the purpose of finally closing the valuation objections; and that the clerk will write to all the guardians, giving notice of this adjournment, and that the objections will be finally determined on same day.—Carried.

The objections were again proceeded with. Adjournment to Wednesday, 21st October, 1840.

October 21, 1840.

Present 3 guardians.

The Board proceeded with the consideration of the objections undisposed of, and finally closed the objections of the entire Union.

Proposed by Mr. Michael O'Donnell, and seconded by Mr. Keys,—That this Board, having used every diligent exertion in the consideration of the valuation objections, even up to six o'clock, do hereby confirm the valuation, and determine all objections closed, and that the rate be struck at the next ordinary meeting, if then advisable.

November 20, 1840.

Present 11 guardians, and Mr. Commissioner Hawley.

Resolved,—That the first poor-rate, to be collected for the wants of the Union of Kilmallock, be struck at the rate of 5*d.* to the pound on all rateable property within the Union, and that said rate is hereby so made, and the clerk of the Board instructed and empowered to prepare a rate accordingly.

Rate declared; 5*d.* in the pound.

Evidence.

Evidence.

MR. MICHAEL ROCHE, Valuator, *examined.*

Mr. Roche, Valuator.

Was appointed valuator of the Kilmallock Union in June, 1839, along with Mr. Lynch, of Granagh, who afterwards died in January, 1840, and his son, Mr. Thomas Lynch, was then appointed valuator in his stead; had, along with Mr. George Gubbins, conducted the tithe valuation, in the parish of Killmallock, in or about the year 1831. Has resided for nearly 40 years in the neighbourhood, where he has during all that time managed an extensive farm. Is well acquainted with the value of land from his experience as a farmer. When valuing the Union he tried in every instance to procure copies of the tithe surveys; it was not thought worth the expense to procure abstracts or copies from the Diocesan Courts in which the originals were lodged; procured copies in some instances. They were not of much use, except in ascertaining general extents of parishes, and, in some instances, of townlands, where the townlands were not broken up after the tithe composition was made. He did not rely upon them either as to the quantities or the value of the land. Did not use the county cess or applotment-books, except to ascertain the amount of baronial cess. He was not furnished

His previous experience.

Documents furnished.

APPENDIX.

Kilmallock.

Evidence.

with any maps, except a few private ones of particular estates. For the few first days after he began the valuation he did not make any inquiry as to the rent the occupier paid, but afterwards, in consequence of being directed to do so by the Board of Guardians, he inquired as to the rent in every case, and ascertained besides the rents of those holdings which he had in the first instance valued without making those inquiries. Inquired in each case into the amount of the rent and tithe rent-charge, and the quantity of land held by each occupier; made these inquiries from the landlord or landlord's agent whenever he had an opportunity of doing so. In some cases he had no such opportunities. Was furnished with the rentals of a few estates only. He visited in person every tenement in the Union, and ascertained the name of each occupier by inquiries made on the spot, and in general learned the amount of the rent from the occupier himself. Many of the occupiers produced their receipts to him; and, whenever he thought it advisable, he required them to do so. Believes he was in almost all instances correctly informed as to the rents, which he always took down in his field-books. Ascertained the gross rent whenever he could, but was in most cases told the acreable rent, the rent throughout the Union being usually an acreable rent, so much per Irish plantation acre. In valuing land he did not estimate its produce, or found his valuation upon any such estimate; he took the land in its actual state, without regard to the degree in which it admitted of improvement, and considered what it ought in fairness to be let for from year to year to a person paying, in addition to the rent, all taxes except tithe and the expense of keeping the land as he found it. Thinks that the rent, to be fair as he understands the word, ought to be such as to leave the tenant one-third of what would be a rack-rent for the same land, for the payment of the taxes and the subsistence of himself and family, over and above the small profit which the tenant, paying a rack-rent, might contrive to make out of the land; means by rack-rent such a rent as the tenant cannot pay by means of the produce of the land, without confining himself to bare subsistence, and depriving himself of every comfort and convenience. Some tenants within the Union holding only two or three acres, and paying between three and four pounds anacre, contrive to pay therent and live, but they live very poorly,—indeed quite miserably. They till a small part of it for a corn crop, by which they mean to pay the rent, and plant the rest with potatoes for the subsistence of the family, and feed a pig or sometimes two besides. They generally, but not always, add a little to their means of living by working for hire. Made no distinction between a case where there was and one in which there was not a lease. Thinks he valued small farms a shade higher than he valued large ones, as he took into account the money capital necessary for the cultivation and management of large farms. Thinks the rent, to be fair, should leave the tenant reasonable remuneration for the capital necessarily expended by him, as well as for his labour. The net annual value fixed by him is in many instances higher than the rent, but in the majority lower; thinks the effect of his valuation, taking one part of the Union with another, is to throw three-fifths, or very nearly three-fifths, of the poor rate on the landlord, leaving the other two-fifths, or a little more, to be borne by the tenant. When he found a house and land occupied together he valued them together; the standard pointed out by the Act could not in his opinion be properly applied to either separately; the house might be valuable with the land, and scarce of any value without it; and the land might be of a different value to a person getting the house along with it, from what it would be to a person who took it by itself. In valuing a house when occupied alone, he considered what it would be reasonably worth to a person who should take it from year to year, keeping it in the state it was in, estimating according to the best of his judgment the advantages and conveniences, if any, of local situation, and calculating what it would cost each year to keep it in the state of repair it was in at the time of the valuation. He invariably supposed an insurance of the house. In estimating what would be a fair rent for land, in order to determine by that the net annual value, he did suppose the tenant bound to deliver it up at the end of the year; that is to say, the rent was calculated as lower than if there was a lease; as he thinks the same amount of rent would not be given by a person taking land from year to year, as by a person taking a lease of it. Thinks the fair rent for a tenant without capital is about the utmost that can be got from a tenant with capital. By solvent tenant he understands a tenant with capital. What a tenant could pay, reserving reasonable compensation for capital, time, and labour, is just what he means by a fair rent, and is also, he thinks, the utmost that could be got from a solvent tenant. Does not think a tenant, properly speaking, a solvent tenant, who is barely able from year to year, by means of the land itself, to pay the rent. To be a solvent tenant he must either have capital, or be able from the lowness of the rent to acquire it out of the land. Thinks that a tenant, to be a solvent tenant, should be able not only to pay his rent, but to compensate in damages for any breach of covenant he might commit. Did not make an allowance for any profit to be derived by the tenant from his occupation over and above reasonable compensation for his capital, time, and labour. To allow anything further would be taking from the rights of the landlord. Most of the farms in the Union are held under leases of lives or years, the shortest term usual being 21 years. Some landlords, however, do not grant any leases. In calculating the remuneration he thought reasonable for the tenant's capital, considered him entitled to five per cent., perhaps more, certainly not less; and thinks the tenant entitled to the same compensation for his time and labour, as he would get for the same time and labour, that is the constant caring of the same quantity of land, as steward for another. The average amount of county cess throughout the Union is 4*s.* 3*d.* per acre. No part of his valuation has been revised; the rate-payers have hitherto, generally speaking, expressed satisfaction as to the valuation. Has not heard that any landlord has objected to it. No notice of appeal has yet been lodged, the general feeling both of landlords and tenants, as far as he has been able to observe, has been and is in favour of a low valuation. Does not think landlords have, under the 74th section of the Act, any direct interest in the amount of the valuation, as long as it is not below half the rent, and that it cannot often be; the

Inquiries made.

Visited every tenement.

Ascertained rent.

Standard of value.

Definition of "fair rent."

Definition of "rack-rent."

Poverty of small farms.

Made no distinction on account of leases.

Partition of poor rate.

Valuation of farm-houses.

Allowed for insurance.

Definition of "solvent tenant."

Usual tenure.

Allowance for tenant's capital.

County cess.

Tendency to a low valuation.

landlord indeed has an interest in common with every other landlord in the Union, in the valuation being high, so as to lessen the amount of the poundage rate, the one-half of which is to be deducted from each pound of his rent, but thinks that this is too slight and indirect an interest to influence landlords generally speaking. There was no survey made for the purposes of the valuation. Did not lower or alter the standard of his valuation in consequence of the resolution of the Valuation Committee, adopted at their meeting of the 19th October, 1839. Had some time previous to that lowered part of the valuation he had then completed, upon reconsidering that portion of it in consequence of the representations of some of the guardians. The reduction so made was about 12½ per cent. on part of Galbally. The assistant valuators when appointed carried on the valuation in conformity with the instructions and directions of his coadjutor, Mr. Lynch and himself; before the valuation books were finally closed, he himself visited the district that had been valued by the assistant valuators, and examined their valuation in order to ensure an uniformity of valuation throughout the Union. Did not find occasion to alter any valuation made by them, except in very few instances. The Valuation Committee never interfered with the valuation while going on except upon the occasion of the meeting of the 19th October, 1839. In valuing the Charleville district used, but did not adopt the valuation made by the valuator of the Mallow Union. Thinks, if he had adopted it, that the valuation throughout this Union would not have been uniform, the valuation of the Mallow valuator being somewhat higher than his. The difference between the two was very slight with regard to land; it was greater with regard to houses and other rateable property not consisting of land. Thinks that no two valuators acting without consulting together would be found to agree exactly as to the latter kind of property. Believes that, in giving his own opinions on the subject of the valuation, he has stated those of his late and present colleagues, the Messrs. Lynch, with whom, though they might not describe the valuation exactly as he has done, he always found, while making it, that he practically agreed.

Alteration in Valuation.

Comparison with Valuation of Mallow Union.

RENT and VALUATION of £10 COUNTY ELECTORS (registered 1829 to 1840), so far as ascertained.

UNTY LIMERICK. KILMALLOCK UNION.

Marked thus * registered in or previous to 1839, and not since re-registered.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate-Book.	Rent.	Observations.
				A. R. P.	£. s. d.	£. s. d.	
Begly, Luke	Mar. 26, 1833	House and land	Fort	62 1 17	48 2 0	40 0 0	
Bullman, Thomas	Oct. 24, 1836	Ditto	Ballynaught	74 2 1	72 9 0	85 17 0	Johana Bullman, widow, in rate-book.
*Barry, John	Oct. 22, 1832	Ditto	Fort	19 1 30	9 0 0	4 9 9	
Carroll, John	Mar. 26, 1833	Ditto	Ditto	123 0 16	66 10 0	80 9 9	
Carroll, John E.	Dec. 28, 1839	Ditto	Ditto	77 3 26	72 6 0	64 8 2	
*Casey, Thomas	Oct. 17, 1829	Ditto	Garryfine	46 1 29	38 4 0	41 7 0	
*Costelloe, Patrick	Oct. 17, 1832	Ditto	Cappinafarraha	224 2 15	241 12 0	292 3 7	
*Carroll, John	Nov. 5, 1832	Ditto Land	Garrouse	20 0 23 9 3 35	22 7 0 13 10 0	25 19 0 24 0 0	
*Carroll, William	,,	House and land	Ditto	76 0 21	77 5 0	91 5 6	
Dunworth, Patrick	Dec. 28, 1839	Land	Gartroe	12 3 33	18 0 0	31 0 0	He occupies besides, jointly with James Dunworth, another tenement in the same townland; for particulars as to which, see the name of the latter.
*Dunworth, Thomas	Oct. 17, 1829	House and land	Garryfine	87 3 18	63 6 0	63 0 0	
*Dunworth, John	,,	Ditto	Ditto	104 2 12	64 11 0	173 18 7	James Dunworth in rate-book.
*Dillane, Patrick	Oct. 13, 1832	Ditto	Ballynaught	35 0 21	33 0 0	40 6 0	One of two joint occupiers.
*Dunworth, James	Nov. 8, 1832	Ditto	Gartroe	172 0 20	148 15 0	137 13 8	Joint occupier with Patrick Dunworth, named above.
*Donohoe, John	Oct. 13, 1832	Ditto	Fort	64 3 6	60 0 0	80 0 0	One of two joint occupiers.
Gorman, Darby	Dec. 28, 1839	Ditto	Ditto	65 2 16	76 19 0	104 11 0	
Hartigan, David	,,	Ditto	Ditto	205 2 34	241 8 0	300 15 10	
Hartigan, Thomas	,,	Ditto	Ditto	48 0 5	53 7 0	76 0 0	
*Harrigan, Patrick	Nov. 5, 1832	Ditto	Ballynaught	100 1 28	105 8 0	137 0 6	One of two joint occupiers.
Lyons, Patrick	Oct. 24, 1836	Ditto	Garrouse	32 1 23	31 10 0	45 13 0	
Leary, Patrick	,,	Ditto	Knockfenura	16 0 31	21 0 0	32 9 6	
M'Carthy, Justin	Dec. 28, 1839	Ditto	Fort	53 1 32	42 18 0	36 0 0	
*Molony, James	Oct. 17, 1829	Ditto	Garryfine	110 3 32	65 1 0	78 16 0	
Quilty, James	Dec. 28, 1839	Ditto	Fort	58 1 10	57 12 0	69 2 1	
Quilty, John	,,	Ditto	Ditto	68 0 5	58 16 0	69 19 6	
Quilty, Patrick	,,	Ditto	Ditto	64 2 16	64 16 0	77 18 5	
Roche, Thomas	Oct. 24, 1836	Houses & concerns	Bruree		3 10 0	6 9 3	
Riordan, Michael	Dec. 28, 1839	House and land	Howardstown	59 3 29	74 0 0	36 12 10	
Savage, George	Oct. 13, 1836	Ditto	Fort	39 3 38	32 2 0	45 1 8	
Sullivan, Michael	Oct. 24, 1836	Ditto	Knockfenura	17 1 25	20 8 0	31 9 0	
*Wallace, Simon	Nov. 5, 1832	Ditto	Ballynought	12 0 23	12 4 0	13 5 8	
*Baggott, Michael	Nov. 15, 1832	House and land Garden	Herbertstown	4 3 3 3 0 38	7 10 0 6 0 0	3 12 6 12 0 0	
*Baggott, William	,,	House and land	Ballinscola	33 0 33	43 1 0	65 10 0	
*Dwyer, John	July 20, 1829	Ditto	Kilcullane	18 0 2	23 7 0	27 8 0	
*Kerby, David	June 8, 1829	House & garden	Camass	2 3 13	4 7 0	8 14 8	E. Kirby in rate-book.

Rent and Valuation of £10 County Electors (registered 1829 to 1840), so far as ascertained—*continued.*

COUNTY LIMERICK. KILMALLOCK UNION.

Marked thus * registered in or previous to 1832, and not since re-registered.

Electoral Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Rent. £. s. d.	Observations.
HOSPITAL.	Crowe, Darby.	Jan. 6, 1840.	House and land	Ballycahill	14 2 12	19 6 0	20 3 2	
			Land	Ditto	21 3 20	29 14 0	23 14 2	
	*Carroll, Michael	May 13, 1832	House & garden	Hospital		12 0 0	12 0 0	
	Dea, Patrick	Jan. 6, 1840.	House and land	Ballycahill	14 3 36	19 8 0	22 12 4	
	*Donohoe, James	July 20, 1829	Ditto	Castlefarm	47 3 7	59 0 0		Joint occupiers; their rent not ascertained.
	*Donohoe, John	Oct. 26, 1826	Ditto	Ditto				
	*Dea, Andrew	Oct. 26, 1832	Ditto	Ballycahill	14 2 12	18 18 0	22 12 4	
	Fitzgibbon, John	Jan. 6, 1840.	Ditto	Ditto	16 0 31	21 0 0	24 3 6	
	Grady, John, jun.	Oct. 22, 1833	Ditto	Ballinacurra	82 2 18	112 4 0		Rent not ascertained.
	Gleeson, Michael	Jan. 6, 1840.	Ditto	Ballycahill	22 2 28	28 0 0	32 0 0	
	Heelan, David W.	,,	Ditto	Ditto	14 2 25	18 2 0	21 0 0	
					19 1 30	21 0 0	30 0 0	
	Hickey, Kennedy.	Oct. 23, 1839	House and haggard.	Hospital		4 10 0	7 14 2	
	*Heelan, William	Oct. 26, 1829	Ditto	Ditto	51 3 13	64 0 0	75 12 6	
	*Hayes, William	Oct. 25, 1831	Ditto	Ditto	27 2 5	31 17 0	38 17 0	
	*Heelan, Edmond	Nov. 5, 1832.	Ditto	Ditto	8 0 15	9 7 0	13 2 6	B. Heelan, in rate-book
	*Keane, William	Oct. 25, 1830	House and land	Ballycahill	28 3 27	23 9 0	38 5 0	
	*Keane, Edmond	,,	Ditto	Ditto	40 2 0	50 0 0	52 10 0	
	*Leahy, Denis	Oct. 15, 1832	Ditto	Ditto	44 2 7	55 0 0	69 7 0	
	*Nugent, John	,,	Ditto	Ditto	27 2 5	31 17 0	37 16 0	James Nugent in rate-book, but John Nugent in valuator's field-book.
	*Ryan, James	,,	Ditto	Ditto	14 3 36	18 10 0	19 8 0	
BALLINLOUGH.	Bresnahan, Michael	Oct. 24, 1836	Ditto	Routagh	42 0 18	42 5 0	52 0 0	
			Land		7 1 5	7 6 0	8 18 0	
	Bresnahan, James	,,	House and land	Ditto	42 0 15	45 5 0	52 0 0	
			Land		7 1 5	7 6 0	8 18 0	
			Ditto		3 0 38	3 5 0	3 16 0	
	*Brusnahan, W.	Oct. 26, 1829	House and land	Ballynard	41 2 34	56 13 0	65 13 11	
	*Birrane, William	April 22, 1830	Ditto	Carrigkettle	4 0 8	5 19 0	7 12 6	
	Condon, James	Oct. 24, 1836	Ditto	Cromwell	28 1 15	35 0 0	45 18 9	
	Carroll, William	June 24, 1837	Ditto	Cromwell-hill	41 1 37	53 15 0	61 8 5	
	Higgins, John	Oct. 24, 1836	Ditto	Ballyloundace	18 1 32	23 18 0	32 10 3	
	*Hayes, John	Oct. 26, 1829	Ditto	Ditto	51 3 13	67 4 0	92 6 0	Catherine Hayes in rate-book.
	Morony, Thomas	Oct. 24, 1836	Ditto	Ditto	43 3 8	62 18 0	81 1 7	
			Bog		10 2 21			
	Murray, Patrick	,,	House and land	Cromwell	22 2 28	28 0 0		Rent not ascertained.
	*Morony, John	Oct. 25, 1830	Ditto	Carrigkettle	31 0 28	34 2 0	48 14 6	
	*Murnane, Patrick.	,,	Ditto	Ditto	25 3 26	30 0 0	43 0 0	
	O'Brien, Michael	Oct. 24, 1836	Ditto	Cromwell	6 1 30	8 19 0	10 2 8	
	Ryan, William	,,	Ditto	Ditto	45 1 16	58 16 0	63 19 10	
	Sullivan, Edmond.	,,	Ditto	Ballyloundace	29 0 25	36 0 0	55 7 8	
KNOCKANY.	*Barry, James	Oct. 15, 1832.	Land	Elton	24 1 7	31 10 0	40 10 0	
	Casey, John	June 24, 1839	House and land	Ballinagrillogh.	14 2 12	16 4 0	22 10 0	Two of three joint occupiers.
	Casey, Thomas	,,	Ditto	Ditto				
	Cooke, N., sen.	June 6, 1840.	Ditto	Bottomstown	37 1 0	43 14 0	48 6 0	
	Cooke, N., jun.	,,	Ditto	Ditto	30 3 4	36 2 0	46 13 3	
	Davern, Denis	Jan. 6, 1840.	Land	Elton	59 3 20	73 19 0	106 13 8	
	Gleeson, Denis	April 3, 1833.	House & garden	Baggotstown	38 3 20	52 16 0	42 0 0	One of two joint occupiers of the first of these tenements, and sole occupier of the other two. It does not appear whether there are more persons than one of this name in the townland.
			Ditto	Ditto	0 3 9	1 0 0	0 7 0	
	Gleeson, John	,,	Ditto	Ditto	29 2 10	38 6 0	47 13 7	John Gleeson in rate-book, one of two joint occupiers of the first of these tenements and sole occupier of the other two. It does not appear whether there are more persons than one of this name in the townland.
			House and land	Ditto	35 2 21	48 8 0	61 6 2	
	Gleeson, J. Denis.	Jan. 6, 1840.	Ditto	Ditto	22 2 28	28 0 0	29 4 4	
	*Gleeson, Michael	April 22, 1830	Ditto	Bottomstown	21 3 18	27 0 0	34 0 11	
	*Gleeson, Patrick	Nov. 5, 1832.	Ditto	Rathany	21 0 9	22 2 0	32 10 0	
	Hennessy, John	June 24, 1839	Ditto	Ditto	21 3 18	39 19 0	56 1 0	Rated jointly.
	Hennessy, William	,,	Ditto	Ditto	16 0 31			
	Hayes, Martin	,,	Ditto	Ditto	42 0 18	49 8 0	63 15 0	
	Healan, David E.	Jan. 6, 1840.	Ditto	Elton	27 2 5	31 17 0	33 12 3	The rated occupier of this tenement is Darby Higgins, son of William Higgins.
	*Higgins, W., sen.	April 22, 1830	Ditto	Bottomstown	22 2 28	28 0 0	24 10 0	
	Keane, Maurice	April 7, 1835.	Ditto	Ditto	28 1 0	33 2 0	46 3 0	
	*Kelly, Denis	Nov. 5, 1832.	Ditto	Ballinagrillogh.	64 3 6	68 0 0	104 3 0	Mary Kelly in rate-book
	Leahy, Patrick	June 24, 1839	Ditto	Ditto	28 1 14	35 0 0	45 18 9	
	Leahy, Francis	Jan. 6, 1840.	Ditto	Elton	19 1 30	21 12 0	27 0 0	
	M'Namara, Thomas	June 24, 1839	Ditto	Rathany	10 2 5	11 1 0	16 5 0	
	*M'Grath, Patrick.	April 22, 1830	Land	Elton	33 3 4	38 0 0	62 0 0	
	*Mahony, Michael.	Nov. 5, 1832.	House and land	Ditto	6 1 36	7 10 0	9 7 6	
	*M'Namara, Daniel	,,	Ditto	Bottomstown	25 3 26	50 8 0	52 8 5	One of two rated jointly
			Ditto	Ditto	12 3 33			
	O'Donnell, John	June 24, 1839	Ditto	Rathany	29 0 25	30 12 0	49 0 0	
	O'Donnell, John	,,	Ditto	Ballinagrillogh.	53 1 22	56 2 0	82 0 0	
	O'Brien, Rev. J.	Oct. 23, 1839.	Ditto	Knockany	24 1 7	33 15 0	41 1 5	
	Quane, David.	June 24, 1839	Ditto	Rathany	40 1 14	42 1 0	62 6 0	
	Quane, John	,,	Ditto	Ditto	46 0 0	46 15 0	61 4 4	Joint occupiers.
	Quane, Michael	,,	Ditto	Ditto				
	Riordan, Daniel	,,	Land	Bottomstown	19 1 30	24 0 0	30 0 0	
	Riordan, James	Jan. 6, 1840.	House and land	Ditto	106 3 24	125 8 0	183 3 0	

Rent and Valuation of £10 County Electors (registered 1829 to 1840), so far as ascertained—*continued*.

OUNTY LIMERICK. KILMALLOCK UNION.

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Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Rent. £. s. d.	Observations.
Smyth, John	June 24, 1839	House and land	Rathany	84 0 37	100 2 0	145 8 6	
Walsh, James	,,	Ditto	Ditto	56 2 31	63 3 0	90 0 0	
Walsh, Maurice	,,	Ditto	Ditto	63 0 27	74 2 0	108 9 4	
Dawson, William	,,	Ditto	Ballinlee	7 2 31	9 10 0	12 8 0	The rated occupiers of the three tenements here valued jointly are John Dea, T. Ryan, and Patrick Dooley.
*Dea, John	Nov. 15, 1832	Ditto	Ballyanna	4 0 8 17 0 0 4 3 17	30 8 0	27 5 1	
*Garvey, David	July 29, 1829	Ditto	Gormanstown	32 0 0	39 10 0	55 0 0	
*Ryan, Denis	Nov. 5, 1832.	Ditto	Balline	37 1 0	43 14 0	46 0 0	
Ahern, John	June 24, 1839	Ditto	Ardanreagh	14 2 29	18 2 0	16 14 6	
Brown, Patrick	,,	House & garden	Ballydaheen	3 0 38	3 0 0	4 1 6	
Brown, Andrew, jun.	,,	House and land Commonage	Ditto	23 3 23 3 0 38	31 8 0	42 3 0	Only one Andrew Brown appears in rate-book.
Brown, Michael	,,	House and land Commonage	Ditto	17 0 0 6 1 36	21 0 0 5 4 0	25 10 0	The rated occupier of the commonage is Martin Quilty, tenant to Michael Brown.
Collins, Daniel	,,	House and haggard. House & garden	Bruff	1 2 19 1 3 2	5 0 0 4 0 0	7 8 6 6 14 0	Is named also in rate-book as landlord of several adjoining tenements, the net annual value of which amounts to 3*l.* 10*s.*
Connell, Patrick	,,	Ditto	Ballycampion	8 0 15	11 5 0	9 2 0	
*Donohoe, Cornelius	Aug. 4, 1832.	House	Bruff	. .	3 0 0	3 0 0	
Flanagan, Thomas	June 24, 1839	House and land Commonage	Ballydaheen	12 3 33 3 0 38	18 15 0	19 10 0	
*Fitzgerald, Thomas	Nov. 5, 1832.	House and haggard.	Bruff	. .	1 0 0	1 14 0	
Hourigan, Richard	June 24, 1839	House & garden	Ditto	. .	12 0 0	2 2 0	
Hogan, Daniel	,,	Ditto	Ditto	21 3 19	33 15 0	42 0 0	
Hayes, John	,,	House and land Land	Ardanreagh	33 1 13 27 0 8	41 3 0 33 8 0	44 12 0 48 0 0	
*Hogan, Edmond	Nov. 5, 1832.	House	Bruff	. .	4 0 0	. .	Mary Hogan in rate-book.
Joyce, Dominick	June 24, 1839	House and land	Ballydaheen	5 3 36	7 15 0	7 13 4	
*Kennedy, Patrick.	Oct. 29, 1832.	House and yard	Bruff	. .	1 0 0	1 0 0	
*Kennedy, Patrick.	Nov. 5, 1832.	House and land	Ballyrishode	42 0 18	48 2 0	78 15 0	
Leahy, Michael	June 24, 1839	Ditto	Ballinagrillogh.	21 3 19	29 14 0	35 2 0	
*Leahy, Patrick	Oct. 25, 1830.	Land	Ditto	12 3 33	17 12 0	20 16 0	
*Leo, Patrick	,,	Ditto	Ditto	12 3 33	17 12 0	20 16 0	
Mangan, Thomas.	June 24, 1839	House and land Commonage	Ballydaheen	24 2 32 9 2 35	29 5 0	31 13 10	
M'Cormac, Michael	,,	Site of 3 houses	Bruff	. .	10 10 0	10 8 0	Is named also in rate-book as landlord of six adjoining tenements, the net annual value of which amounts to 12*l.* 15*s.*
Murphy, James	,,	House and land	Bruff demesne	14 2 12	13 10 0	22 0 0	
*Molony, Edward	June 8, 1829.	House and yard	Bruff	. .	4 0 0	5 0 0	
O'Donnell, Edmond	June 24, 1839	House and land	Grillogh	53 2 18	69 10 0	89 14 6	
O'Donohoe, C.	,,	House	Bruff	. .	3 0 0	3 0 0	
Quilty, Martin	June 24, 1839	House and land Commonage	Ballydaheen	36 2 24 6 1 36	40 14 0 5 4 0	51 10 4 . .	Rent not ascertained.
*Ryan, Jeremiah	Nov. 5, 1832.	House and land Ditto Ditto	Ditto	1 2 19 4 0 8 4 1 32	10 11 0	15 7 8	Jeremiah (or Darby) Ryan is the occupier of the first of these tenements, and landlord of the other two occupied by his tenants. He pays the rent here mentioned for the entire.
Whelan, Edmond.	Oct. 26, 1840.	Ditto	Ditto	37 0 8	42 7 0	47 12 4	One of two joint occupiers.
Brown, Patrick	June 24, 1839	Garden	Ballinlee	6 3 20	7 9 0	15 4 6	Patrick Brown is sole occupier of the garden, and joint occupier with Wm. Brown of the house and land.
Brown, William	,,	House and land	Ditto	27 2 5	28 18 0	23 18 0	
Carney, Michael	,,	Ditto	Ballinree	16 0 31	17 0 0	33 17 6	
Creagan, Michael		House and garden.	Ballinlee	8 0 15	8 15 0	16 8 8	
Creagan, Patrick	,,	House and land	Ballinree	59 3 29	62 18 0	91 0 8	
*Creagan, Patrick	June 8, 1829.	Ditto	Ballinlee	30 3 4	30 8 0	29 15 8	Patrick Creagan is joint occupier of the first of these tenements with James Creagan, who is one of six joint occupiers of the second.
*Creagan, James	Nov. 16. 1832	Ditto	Ditto	32 0 0	31 12 0	30 12 2	
*Duhig, Timothy	June 8, 1829.	Garden	Ditto	0 1 24	15 0 0	None.	Timothy Duhig is named also in rate-book, as landlord of four adjoining tenements, the net annual value of which amounts to £45. 5*s.*
Fennell, Thomas	June 24, 1839	House and land	Ditto	12 0 24	12 0 0	14 13 6	
*Hannon, Cornelius	April 8, 1832	Ditto	Clogher	65 2 6	64 16 0	75 16 2	
Murphy, Timothy	June 24, 1839	Ditto	Ditto	19 0 39	19 12 0	29 0 0	
Murphy, Thomas	,,	Ditto	Ditto	21 0 9	22 15 0	31 12 0	
*Murphy, Patrick	Nov. 5, 1832	Ditto	Ditto	17 3 10	18 14 0	25 19 0	

Rent and Valuation of £10 County Electors, (registered 1829 to 1840),—*continued.*

COUNTY LIMERICK. KILMALLOCK UNION.

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Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of of Property Rated, as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book.	Net Annual Value as in Rate-Book.	Rent.	Observations.
					A. R. P.	£. s. d.	£. s. d.	
KILMALLOCK.	*Bourke, James	June 8, 1829.	House & garden	Kilmallock		2 10 0	2 10 0	
	*Berry, Robert	Oct. 13, 1832	Ditto	Ditto		13 0 0	4 0 4	
	Crough, William	June 29, 1835	House and forge	Ditto		4 0 0	2 9 10	
	*Crawford, John	Oct. 13, 1832	House, offices, & garden.	Ditto		9 0 0	9 0 0	
	*Fogarty, William	July 13, 1830	House and land	East Purtanes	30 2 34	28 9 0	18 10 8	
	Gilberson, Michael	Oct. 24, 1836	House, offices, & garden. Sessions-house.	Kilmallock		8 0 0 7 0 0	15 0 0 10 0 0	
	*Gilberson, Nicholas	Oct. 13, 1832	House, offices and gardens.	Ditto		6 0 0	3 0 0	
	Hannan, John	June 26, 1838	Land	Brisheen	2 1 28	2 12 0	3 7 3	
	Hannan, Michael	,,	House and land	Ditto	6 0 19	6 12 0	8 14 6	
	Herbert, James	Jan. 6, 1841	Ditto Ditto	Lisheen Ditto	12 3 14 30 1 36	14 17 0 35 5 0	20 10 0 47 2 0	The occupier, as appear by the rate-book, o the first of these tw tenements, is Jame Herbert, sen.; the oc cupier of the secon James Maurice He bert; it does not ap pear which is th registered freeholde
	*Hussy, Patrick	June, 1829	House, offices, and garden.	Kilmallock		20 0 0	14 15 0	
	*Hussy, Thomas	July 20, 1829	House	Ditto		2 0 0		Rent not ascertained.
	*Hannan, John	Nov. 5, 1832	House and land	Bantard	49 3 9	81 10 0	101 4 0	
	M'Carthy, Charles	June 26, 1838	Ditto Land	Brisheen Ditto	3 2 0 7 1 5	3 15 0 7 18 0	4 19 6 10 7 9	
	*Murphy, Thomas	Oct. 13, 1832	House, offices, and garden.	Kilmallock		9 0 0	9 0 0	
	*O'Donnell, Patrick	Nov. 5, 1832	House	Ditto		2 0 0	2 0 0	
	*Oliver, William	Nov. 15, 1832	House and land	West Purtanes	29 0 25	31 18 0	27 0 0	
	*Roche, Michael	June 8, 1829	Ditto	Trenlouse	72 3 22	81 0 0	105 4 7	
	Sheedy, John	June 26, 1838	Ditto	Brisheen	55 1 36	68 10 0	82 15 5	
TANKARDSTOWN.	Jones, Michael	June 29, 1840	House and land	Garrinderk	24 1 7	22 10 0	25 0 0	
	Jones, Patrick	Jan. 6, 1840	Ditto	Ditto	24 1 7	22 10 0	25 0 0	Registered in the ba
	Joyce, John	,,	Ditto	Tubbernea	64 0 24	69 6 0	87 9 3	rony of Costlea; ha
	Malone, Thomas	Jan. 5, 1839	House and land Land	Knocksound	198 0 22 113 1 21	244 11 0 140 0 0	337 0 0 192 18 9	registered in Coshm in 1832.
	O'Brien, Daniel	June 25, 1840	House and land	Tubbernea	46 0 25	49 17 0	46 3 0	
	*O'Brien, Denis	Nov. 5, 1832.	Ditto	Ditto	34 1 26	35 1 0	39 13 0	
	Prendergast, Thos.	June 29, 1840	Ditto	Ditto	35 0 15	35 4 0	43 0 0	
	Walsh, Robert	Jan. 6, 1840	Ditto	Garrinderk	108 2 4	125 12 6	184 5 0	
BALLYSHONBOY.	Barry, Richard	April 13, 1840	House and land	Ballyshonakin	27 2 5	34 0 0	31 3 1	
	Creagh, Andrew	June 29, 1840	Ditto	Garrenacoona	50 2 33	56 7 0	65 0 0	
	*Fennessy, John	Oct. 25, 1830	Ditto Land	Ballymackshan-boy.	35 3 20 6 1 20	44 0 0 6 18 0	48 16 1 11 17 0	One of two joint occ piers of each of the tenements.
	*Feore, Martin	Oct. 15, 1832	House and land	Ballyhught	40 3 33	50 11 0	73 3 10	
	*Fennessy, John Daniel.	Nov. 5, 1832	Ditto and garden	Ballymackshan-boy.	1 3 12	2 0 0	1 14 3½	
	Herbert, Patrick	Jan. 6, 1840.		Garrenacoona				Not in rate-book as o cupier, but as land lord of a house value at £1. 5s., and set £2. 0s.
	*Herlihy, David	June 8, 1829.	House and land Land	Ballyshonakin	47 1 20 2 1 7	52 13 0 2 2 0	49 13 8 3 5 6	
	Kelly, John	Oct 16, 1840	House and land	Ditto	21 1 33	27 16 0	30 11 8	One of two joint occ piers.
	*Kelly, Andrew	June 8, 1829	Ditto	Ditto	34 3 11	43 0 0	42 10 8	
	*Lynch, Richard	July 20, 1829	Ditto	Ditto	51 0 3	63 0 0		Rent, if any, not asce tained.
	Murnane, John	Jan. 6, 1840	Ditto	Garrenacoona	107 1 28	116 1 0	154 2 0	
	*Mauger, John	June 8, 1829	Ditto	Ballyshonakin	44 2 6	75 0 0	66 16 4	
	*Molony, Patrick	,,	Ditto	Ditto	19 2 10	19 12 0	20 8 6	
	O'Brien, Denis	Oct. 26, 1840	Ditto	Ditto	26 2 35	33 0 0	35 1 6	
ARDPATRICK.	Barkman, Peter	June 24, 1839	House and land	Glanasheen	37 1 0	36 16 0	28 3 6	
	*Connell, Timothy	Nov. 5, 1832	Ditto	Ballinahow	32 0 30	39 15 0	54 13 1½	
	*Carroll, Michael	,,	Ditto	Ballyguillane	46 3 36	54 7 0	91 7 0	
	*Flyn, Thomas	,,	Ditto	Lower Sunville	22 3 28	28 6 0	39 3 10	
	Meany, John	Jan. 5, 1839	Ditto	Ballingaddy	50 1 29	65 6 0	99 16 10½	
	Marks, Samuel	Jan. 24, 1839	Ditto	Upper Sunville	37 1 4	23 0 0	24 8 2	
	*M'Donnell, Patrick	Nov. 16, 1832	House & garden	Ditto	2 1 28	3 9 0	1 10 0	
	*Murphy, Edmond	Nov. 5, 1832	House and land	Lisheen	70 1 33	91 7 0	137 0 6	
	*Murphy, Edmond	,,	Ditto	Ballinamolagh	70 0 8	86 10 0	118 18 9	
	*M'Carthy, John	,,	Ditto	Mortlestown	63 3 36	68 2 0	82 8 6	
	*O'Donnell, Philip	Jue 8, 1829	Ditto	Parkneglaragh	53 2 14	66 3 0	76 7 0	
	*O'Donnell, Philip	,,	Ditto	Flemmingstown	87 1 34	102 12 0	114 6 0	Joint occupiers.
	*O'Donnell, Michael	,,	Ditto	Ditto				
	Power, Richard	June 24, 1839	Ditto	Upper Sunville	18 1 26	23 18 0	18 7 9	
	Quillinan, Timothy	June 29, 1840	Ditto	Laurencetown	68 1 29	63 7 0		Rent, if any, not asce tained.
	*Ryan, John	Oct. 15, 1832	Ditto	Lower Sunville	33 2 8	41 9 0	51 15 11	
	*Ryan, Laurence	Oct. 29, 1832	Ditto	Upper Sunville	35 2 21	44 0 0	35 11 4	
	*Shea, William	June 8, 1829	Ditto	Flemingstown	38 3 30	45 12 0	51 0 0	
	Wallace, Maurice	Oct. 23, 1839	Ditto	Mortlestown	102 1 9	126 6 0	145 5 8	One of two joint occ piers.

Rent and Valuation of £10 County Electors (registered 1829 to 1840)—*continued.*

COUNTY LIMERICK. KILMALLOCK UNION.

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*Carr, Thomas	June 8, 1829	House and land	Dorrenstown	38 1 34	45 2 6	35 0 8	
*Cahill, Thomas	Nov. 5, 1832	Meadow	Ballinacurra	8 3 24	9 12 0	9 19 10	Nancy Cahill in rate-book.
*Duggan, Thomas	July 20, 1829	House and land Reclaimed ditto Mountain	Cush Ditto Ditto	23 3 22 12 0 17 25 3 26	28 6 0	49 14 7	
*Duggan, John	,,	House and land Reclaimed ditto Mountain	Dto Ditto Ditto	23 3 22 4 1 33 25 3 26	28 1 0	49 14 7	
*Fitzgerald, John	,,	House and land	Ditto	15 1 22	26 15 0	14 5 0	
Grady, John	June 24, 1839	Ditto	Dorrenstown	9 2 35	6 0 0	3 7 6	
*Gubbins, William	June 8, 1829	Ditto Glebe land	Ballencurra Ditto	73 2 32 16 0 31	84 3 0 20 0 0	112 14 0 30 18 0	
Hayes, John	June 26, 1838	Mountain	Ballinvreena	32 1 23	2 0 0	. .	Rent not ascertained.
Hickey, William	June 24, 1839	House and land	Dorrenstown	43 2 37	43 17 0	45 8 0	
*Hickey, Patrick	June 8, 1829	Ditto	Ditto	10 2 37	11 18 0	15 10 10	One of two joint occupiers.
Leahy, John	Oct. 23, 1839	Ditto	Martenstown	16 2 16	20 10 0	20 15 0	
M'Carthy, Michael	June 24, 1839	Ditto	Knockanacarten	40 3 24	53 0 0	43 0 0	
*Meany, Philip	July 20, 1829	Ditto	Ballinvana	43 2 28	48 11 0	80 18 0	
*Meany, John	Oct. 29, 1832	Ditto	Ditto	20 0 23	22 8 0	37 5 6	
O'Donnell, Bryan	Oct. 24, 1836	House and land Reclaimed land	Clareen	58 3 26	76 8 0	74 14 0	
O'Donnell, Bryan	June 24, 1839	. .	Dorenstown	. .	. .	. .	Dorenstown is another name for Clareen, and this Bryan O'donnell appears to be the same who registered in October, 1836: see above.
*O'Donnell, Patrick	July 20, 1829	House and land Reclaimed land Mountain	Cush Ditto Ditto	31 2 14 8 2 0 29 0 23	41 10 0	75 0 0	
*O'Donnell, Peter	Jan. 13, 1830	Reclaimed land House and land Land	Ditto Ditto Ditto	4 3 17 10 0 20 17 3 10	13 12 0	24 17 6	
*Wallace, William	Oct. 26, 1829	House and land Ditto	Keelogues Ditto	17 3 10 1 2 19	17 17 0 2 5 0	22 0 0 5 0 0	Wm. Wallace, jun., and Wm. Wallace, sen., in rate-book.
*Barry, Simon *Barry, John	Oct. 15, 1832	Ditto Ditto	Ballinanama	12 3 33 10 0 20 3 0 38 9 2 35 14 3 36	56 14 0	72 0 0	Two out of five rated jointly.
*Duane, David	Oct. 13, 1832	Ditto	Ditto	35 0 4	37 17 0	47 0 0	
Sheehy, John	June 24, 1839	Ditto	Ballyroe	26 1 10	36 11 0	. .	Rent, if any, not ascertained.
[*No £10 Electors traced in this Division.*]							
Clohesy, Timothy	June 24, 1839	House and land	Ballintubber	38 1 15	29 12 0	23 17 0	
Coffee, James	Jan. 6, 1840	Ditto	Powel's Tully	23 1 16	18 15 0	22 18 6	
*Condon, James	Nov. 5, 1832	Ditto Mountain	Rapla Ditto	72 1 38 11 1 14	45 9 0	35 2 1	Ellen Condon in rate-book.
*Condon, Patrick	,,	House and land Mountain	Ditto Ditto	83 2 3 11 1 14	39 7 0	27 4 9	
*Dwane, John	,,	House and land Mountain	Ditto Ditto	72 0 39 11 1 14	40 16 0	32 3 3	
Hinchy, Edmond	June 29, 1835	Maher's Farm Exchanged	Ballynacourty Ditto	48 2 15 23 1 10	28 19 0	28 14 6	
Howard, Timothy	Oct. 24, 1836	House and land	Powel's Tully	40 1 14	31 2 0	38 1 0½	
*Hennessy, John	Nov. 5, 1832	Ditto	Ballyferode	32 1 23	17 10 0	35 3 0	
Moore, Lewis	Jan. 6, 1840	Ditto Mountain	Rapla Ditto	66 2 14 11 1 14	33 11 0	32 4 0	
O'Donnell, John	Oct. 24, 1836	House and land	Powel's Tully	54 2 28	47 5 0	49 12 4½	
*O'Connor, James	Oct. 13, 1832	Ditto Reclaimed land	Ballyferode Ditto	34 1 6 37 1 6	30 14 0	30 0 0	
Quane, Patrick	Oct. 24, 1836	House and land	Powel's Tully	37 1 0	37 7 0	54 18 0	
Bishop, Anthony	Oct. 22, 1833	House and land Do. and concerns Lands	Ballylanders Ditto Ditto	5 2 26 . . . 3 0 38	5 5 0 7 0 0 5 0 0	5 11 6 0 5 0 0 9 4	
Buckley, John	Oct. 24, 1836	House and land	Ditto	40 1 39	22 10 0	26 5 0	One of two joint occupiers.
Buckley, Martin	,,	Ditto	Ditto	. .	0 10 0	0 5 0	
Barrett, Michael	,,	Ditto	Ballyfaskin	225 0 24	111 4 0	55 12 0	One of five joint occupiers.
*Buckley, Owen	June 8, 1829	Ditto	Curraghturk	31 2 25	15 13 0	11 14 6	
*Bragel, Thomas	,,	Ditto	Cullane	69 2 8	51 10 0	100 9 7½	
*Buckley, John	April 22, 1830	Ditto	Curraghturk	21 0 31	10 9 0	7 17 0	
Callaghan, Michael	Oct. 22, 1833	Ditto	Killeen	14 3 36	18 10 0	2 11 9	One of two joint occupiers.
Carey, Thomas	Oct. 24, 1836	Ditto	Curraghturk	28 0 13	10 8 0	4 0 0	One of two joint occupiers.
Cleary, William	,,	Ditto	Ballylanders	58 1 10 9 1 9	72 0 0 11 10 0	90 0 0 20 2 6	It does not appear whether there are two distinct persons of this name in the town-land.
Cleary, Denis	Jan. 6, 1840	Ditto	Ditto	18 2 19	17 5 0	19 5 4	
Doherty, Patrick	Oct. 24, 1836	House and land 2 tuck-mills	Ditto Ditto	1 2 9 . . .	4 0 0 10 0 0	4 0 0	Rent not ascertained.
Doherty, William	Jan. 6, 1840	House and haggard.	Ditto	1 0 34	2 8 0	3 3 0	
English, John	Oct. 22, 1833	House and land	Ditto	24 1 7	22 10 0	22 19 0	
English, Patrick	,,	Ditto	Killeen	42 0 18	52 0 0	69 13 2	
*Howard, John, jun.	June 8, 1829	House and pasture land.	Ditto	34 0 0	42 0 0	43 2 0	

Rent and Valuation of £10 County Electors, (registered 1829 to 1840,)—*continued.*

COUNTY LIMERICK. KILMALLOCK UNION.

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Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Rent. £. s. d.	Observations.
BALLYLANDERS.	*Heffernan, John	June 8, 1829	House and land	Money Varrow	32 1 23	18 0 0	11 1 8	
	*Hanlon, Maurice	,,	Ditto	Cullane	35 1 5	27 4 0	47 4 0	
	*Hanlon, Michael	,,	Ditto	Ditto	36 1 39	30 19 0	49 3 10	
	Lane, Thomas	June 25, 1833	Ditto	Ballybrien	161 1 33	110 1 0	75 17 6	One of three joint oc piers.
	Lane, Maurice	,,	Ditto	Ditto	60 1 16	32 12 0	24 3 0	One of three joint oc piers.
	Lee, William	Oct. 22, 1833	Ditto	Ballylander	21 0 9	24 7 0	26 0 0	
	Lane, Michael	Oct. 24, 1836	Ditto	Ballybrien	29 1 6	18 1 0	10 17 0	
	Lane, John	,,	Ditto	Ditto	60 1 16 168 1 33	32 12 0 110 1 0	24 3 0 75 17 6	The first of these te ments is, according rate-book, in the jo occupation of M rice, Denis, and J Lane; the second the joint occupat of William, John, Thomas Lane, wh of the two (if th be two) John La is the registered f holder does not pear.
	Lenihan, Michael	,,	Ditto	Killeen	25 3 26	28 0 0	32 13 4	
	Lee, Robin	,,	Ditto	Knockadea	52 3 14	19 11 0	19 11 6	
	Magner, Robert	Oct. 22, 1833	Ditto	Ballylander	27 2 5	34 0 0	38 5 0	
	M'Grath, Michael	,,	Ditto	Ditto	32 1 23	32 10 0	45 0 0	
	M'Grath, Robert	Oct. 24, 1836	House and hag-gard.	Ditto	3 2 22	5 12 0	5 8 0	
	M'Grath, Thomas	,,	House and land	Ditto	34 3 30	53 18 0	53 18 5½	
	Mahony, Michael	Jan. 6, 1840	Ditto	Ballyfaskin	191 0 22	132 15 0	79 13 0	Two of four joint cupiers.
	Mahony, John	,,						
	Monahan, William	,,	Land	Ballinlander	32 1 23	35 0 0	46 0 0	
	Martin, Joseph	,,	House and land	Ballyfaskin	30 3 14	24 2 0	6 15 0	
	*Murphy, Edmond	Oct. 15, 1832	Ditto	Ditto	14 2 12	13 10 0	13 10 0	
	Noonan, Thomas	Oct. 24, 1836	Ditto	Curraghturk	38 3 20	12 0 0	5 10 0	One of two joint oc piers.
	O'Brien, John	June 25, 1833	Ditto	Ballyanrahan	225 0 24	111 4 0	56 1 0	One of five joint oc piers.
	Powel, James	Oct. 22, 1833	Ditto	Curraghturk	123 3 31	76 10 0	38 14 4	Joint occupiers.
	Powel, George	,,		Ditto				
	Powel, John	,,	Ditto	Ballylander	21 3 18	23 12 0	22 19 0	
	*Quish, Thomas	June 8, 1829	Ditto	Killeen	8 0 15 21 3 18	10 0 0 28 7 0	10 10 0 35 15 6	
	*Quish, Patrick	,,	House and garden	Ditto	3 0 38 2 0 3	4 0 0 2 10 0	2 11 9 3 4 8	
	*Quish, John	Oct. 26, 1829	House and land	Ditto	21 3 18	28 7 0	19 15 6	
	Roche, Thomas, jun	June 25, 1833	Ditto	Ballybrien	38 3 20 67 0 10	21 0 0 41 8 0	18 17 8 22 15 10	The occupier of the f of these holdi named in the r book is Thomas L Roche, the occu of the second is T mas Roche.
	Roche, Laurence	Oct. 24, 1836	Ditto	Curraheen	51 0 38	37 19 0	37 19 4	
	Riordan, John	,,	Ditto	Ditto	24 2 1	16 13 0	19 12 0	
	Walsh, John	Oct. 22, 1833	Ditto	Ballyfaskin and Curraghturk.	28 2 16	12 7 0	8 13 2	John Walsh and W liam Walsh, rep sentatives of J Walsh in rate-boo
	Walsh, William	,,		Curraghturk				
GLENBROHANE.	Ahern, John	Oct. 24, 1836	Ditto	Ballingarry	48 2 15	33 0 0	23 6 10	
	Barry, John	,,	Ditto	Clohasta	32 1 23	36 0 0	64 0 0	
	Bourke, William	Jan. 6, 1840	Ditto	Glenlara	39 2 29	55 2 0	66 9 0	
	Bourke, James	,,	Ditto	Ballinreena	19 1 30	22 16 0	17 4 6	
	Barry, Garrett	,,	Ditto	Garryleagh	34 0 2	42 0 0	48 9 0	
	Carey, Denis	Jan. 4, 1834	Ditto	Glenary	155 2 0	72 0 0	67 4 2	
	Callaghan, Thomas	Jan. 6, 1840	Ditto	Glenaree	47 2 16	53 2 0	48 4 8	One of two joint oc piers.
	Casey, Maurice	,,	Ditto	Ballingarry	16 0 31	22 10 0	27 15 0	
	Daly, Patrick	,,	Ditto	Knocklara	29 2 31	38 9 0	34 6 8	
	*Dalton, John	Oct. 13, 1832	Ditto	Ballinfrutta	12 2 8	15 10 0	14 7 2½	Ballyprote, pronoun as I found, Ba proote, is the nam rate-book of townland where tenement is situat I could not find rate-book the n Ballyfruta or Bal fruta.
	Fitzgibbon, Maurice	Jan. 6, 1840	Ditto	Glenlara	35 0 9	43 6 0	54 18 3	
	Glavin, Edmond	Oct. 24, 1836	Ditto	Ballingarry	15 1 21	11 17 0	27 7 0	
	Hore, James	,,	House and garden	Glenlara	0 3 9	1 10 0	0 19 0	Ellen Hore in r book, according which adjoin lands (16A. 0R. 3 valued at £16. and set at £2. 9s. the Irish acre, occupied by tenants.
	Hayes, Daniel	Jan. 6, 1840	House and land	Ballingarry	43 2 37	54 0 0	56 14 0	
	Howel, Edmond	,,	Ditto	Clonhasta	46 3 36	58 0 0	79 15 0	
	Healy, Denis	,,	Ditto Land	Upper Glenlara	42 1 18 16 0 31	39 0 0 10 0 0	44 4 0 6 13 6	
	*Hayes, James	Nov. 5, 1832	House and land	Ballingarry	16 0 31	20 0 0	16 6 2	
	Maguire, John	Jan. 4, 1834	Ditto	Ballynalackin	24 1 31	23 15 0	23 6 6	
	Maguire, Bryan	Oct. 21, 1834	House and hag-gard.	Ditto	20 1 14	23 4 0	19 15 5½	
	*Maguire, Bryan	June 8, 1829	House and land	Kilgarriff	40 1 39	30 0 0	52 10 0	
	O'Donnell, John	Jan. 6, 1840	Ditto	Ditto	64 3 6	40 0 0	36 18 4	
	Roche, James	June 23, 1834	House and garden	Ballynalackin	39 2 29	49 0 0	56 11 1	
	Ryan, Timothy	Oct. 24, 1836	House and land	Garryleagh	51 0 38	37 19 0	37 19 4	
	Ryan, Rev. James	June 29, 1840	Ditto	Ditto	22 2 28	29 0 0	29 8 0	
	Scanlan, John	Oct. 24, 1836	Ditto	Ballingarry	39 1 4	50 18 0	24 1 0	
	Shanahan, Denis	June 29, 1840	Ditto	Knocklara	17 3 10	23 2 0	23 2 0	
	*Sampson, John	June 8, 1829	Land	Ballingarry	8 1 39	10 10 0	11 0 6	
	*Shanahan, Thomas	Nov. 5, 1832	House and land	Clohast	50 0 34	65 2 0	89 18 0	
	*Slattery, James	Nov. 15, 1832	Houses and land	Glenaree	47 2 16	53 2 0	48 8 0	One of two joint oc piers.
	*Tobin, Patrick	Oct. 26, 1829	House and land	Ditto	12 2 24	9 7 0	11 0 0	

Rent and Valuation of £10 County Electors (registered 1829 to 1840)—*continued.*

UNTY LIMERICK. KILLMALLOCK UNION.

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Carroll, William	Jan. 6, 1840	House and land	Knocklong	34 0 2	36 15 0	55 2 6	
*Condon, James	Oct. 13, 1832	Ditto	Scarteen	51 0 4	66 3 0	80 8 0	
*Canty, John	Oct. 29, 1832	Land	Grange	16 0 31	19 0 0	23 1 8	
Daly, Thomas	Jan. 6, 1840	House and land	Garryspillane	26 2 36	37 2 0	47 8 0	
*Dea, John *Dea, Thomas	June 8, 1829	Ditto	Grange	6 1 36 6 0 12 5 2 21 10 3 30 9 1 10 5 1 30	47 8 0	67 15 3	Two of six jointly.
Flyn, Michael	June 24, 1839	Ditto	Ballinahinch	43 2 37	54 0 0	55 14 6	One of five joint occupiers.
Fox, Robert	Jan. 6, 1840	Ditto	Garryspillane	24 2 16	27 7 0	36 0 0	
Harty, Michael	Oct. 22, 1833	Ditto	Mitchelstown-down.	25 3 26	28 16 0	40 0 0	
*Halpin, John	Jan. 13, 1830	Ditto	Grange	12 3 33	14 0 0	20 4 6	
M'Grene, Richard	Jan. 6, 1840	Ditto	Ditto	34 2 34	37 4 0	46 2 0	
*Mornanes, Thomas	June 8, 1829	Ditto	Ditto	15 1 22	16 12 0	22 12 9	
O'Neill, John	June 23, 1834	House and land Field	Rynes Castle	8 2 0	10 10 0	11 9 8	
*O'Donnell, William	July 20, 1829	House and land	Garryspillane	27 2 38	32 11 0	40 14 0	
*O'Donnell, Thomas	,,	Ditto	Ditto	28 1 15	30 13 0	42 10 0	
*O'Brien, William	Nov. 5, 1832	Ditto	Mitchelstown-down.	64 3 6	84 0 0	123 0 0	
Ryan, William	June 24, 1839	Ditto	Clogheen	71 1 3	96 16 0	75 3 8	
*Raleigh, Thomas	June 8, 1829	Ditto	Grange	45 1 16	50 8 0	81 7 4	
Walsh, Darby	Jan. 6, 1840	Ditto	Knocklong	67 1 16	85 4 0	140 5 6	
Barry, Edmond	Oct. 24, 1836	House and land Tillage land	Island Philip	27 1 17 7 2 8	36 18 0 10 10 0	38 0 0 5 0 0	One of two joint occupiers of the first tenement and sole occupier of this second.
Burns, Patrick	,,	House and land	Ardrehin	8 0 15	6 5 0	3 15 0	
*Burane, Thomas	Oct. 26, 1829	Ditto	Carrickaroche	19 1 30 11 1 14 3 0 38	33 0 0	44 9 2	One of three rated jointly.
*Beary, Patrick	Jan. 13, 1830	Ditto	Kilgreany	19 1 30	12 0 0	10 11 6	Widow Barry in rate-book.
Coughlan, Thomas	Oct. 24, 1836	Ditto	Duntryleague	52 2 5	64 11 0	83 12 8½	One of three joint occupiers.
Casey, John	,,	Ditto	Keylogues	21 3 37	12 3 0	7 14 0	Michael Casey in rate-book.
Casey, Michael	,,	Ditto	Newtown	31 1 38	37 11 0	56 0 0	Widow Casey in rate-book.
Casey, Thomas	,,	Ditto	Keylogues	21 3 37	10 10 0	7 14 0	
Cormick, Rev. John	,,	Land	Galbally	16 0 30	15 0 0	12 0 0	Rev. John M'Cormick in rate-book.
Callaghan, William	Jan. 6, 1840	House and land	Lizard	33 4 0	38 0 0	34 10 4	
Connell, John	,,	Ditto	Ballyfaskin	71 1 3 9 2 35	55 0 0 7 10 0	44 0 0 6 0 0	
Callaghan, Daniel	,,	Ditto	Lizard	70 0 8	80 0 0	86 6 8	David Callaghan in rate-book.
Clanchy, John	,,	Ditto	Arduamoher	66 1 26	82 0 0	100 0 0	
Connell, John	,,	Ditto	Ballyfaskin	71 1 3 9 2 35	55 0 0 7 10 0	44 0 0 6 0 0	The occupier of the first of these tenements is named in rate-book John Connell, junior, the occupier of the second John Connell, senior.
*Cushon, Edmond	July 20, 1829	Ditto	Duntryleague	3 3 3	5 5 0	6 3 0	
*Carey, Thomas	,,	Ditto	Ditto	20 2 38	26 18 0	35 4 4	
*Connors, Robin	,,	Ditto Coarse land	Annagh	17 0 0 11 1 14	16 16 0	14 14 0 9 16 0	Robert Connors in rate-book.
*Casey, Thomas	Oct. 26, 1829	Ditto	Baulinlisheen	21 3 9	16 4 0	15 8 0	
*Corbett, Walter	Oct. 29, 1832	House and land Mountain	Ditto	76 0 21 161 3 37	68 15 0	65 14 10	
*Connerry, Patrick	Nov. 15, 1832	House and land	Ballinamudder	51 3 13	40 0 0	45 0 0	
Dwyer, John	Oct. 24, 1836	Ditto	Duntryleague	16 2 29	21 18 0	28 8 0	
Daly, Thomas	,,	Ditto	Ballylorby	37 0 0	51 15 0	57 10 0	
Downey, Darby	,,	Ditto	Duntryleague	25 0 4	32 17 0	41 10 0	
Donohue, John	,,	Ditto	Clonmore	34 1 8	37 6 0	58 12 10	
Duggan, Michael	Oct. 26, 1840	Ditto	Ballyfaskin	15 2 2	9 11 0	8 10 0	
*Daley, Patrick	June 8, 1829	Ditto	Inchacoun	35 1 8	23 18 0	28 12 4	
*Donohue, Michael	,,	Ditto	Curraghdine	22 2 28	16 2 0	14 0 0	
*Donovan, John	,,	House and inland pasture tillage	Ballysana	135 0 0 161 3 37	93 17 0	124 12 6	One of two joint occupiers of the first of the tenements here rated jointly, and sole occupier of the second.
*Donohue, Patrick	Oct. 29, 1832	Pasture land		17 0 19	17 3 1	22 3 10	One of two joint occupiers.
Fitzgerald, James	Jan. 6, 1840	House and land	Park Galbally	32 0 3	21 15 0	20 8 0	
*Fitzgerald, John	July 20, 1829	Ditto	Knockanbrack	13 3 6	8 10 0	10 4 0	
*Fahy, Michael	,,	Ditto Ditto	Annagh	46 1 25 35 2 31	57 12 6 27 10 0	77 7 5 33 0 0	
*Fox, Thomas	,,	Ditto	Ardnamoher	43 2 38	40 10 0	50 2 3	
Gallahoo, Thomas	June 25, 1833	House and land	Clodanes	71 3 3	44 0 0	46 5 0	
Gallahue, Thomas	,,	Ditto	Anglesboro	104 3 36	97 2 0	94 10 0	One of three joint occupiers.
Grogan, Malachy	Oct. 24, 1836	Ditto	Castlecreagh	9 2 35	7 10 0	3 5 6	
	,,	Mountain	Ditto	38 3 20	3 12 0	9 0 0	
*Gleeson, James	Nov. 5, 1832	House and land	Knockcarron	77 0 23	91 5 0	108 13 1½	
Howard, Richard	June 25, 1833	Ditto	Anglesboro	29 0 29	18 0 0	14 16 3	
Henebry, Michael	,,	Ditto	Kilscanlan	35 2 21	23 2 0	23 12 6	
Henesy, William	Oct. 24, 1836	Ditto	Carrickaroche	31 1 13	26 10 0	28 10 0	
Henebry, Thomas	,,	Ditto	Kilscanlan	32 1 23	24 0 0	22 14 10	
Henebry, David	,,	Ditto	Ditto	32 1 23	24 0 0	22 14 10	
Heffernan, Patrick	,,	Ditto	Duntryleague	. .	1 0 0	1 0 0	
Henebry, James	Jan. 6, 1840	Ditto	Park Galbally	26 3 12	14 18 0	16 4 10	
*Hogan, Denis M.	Jan. 8, 1829	Ditto	Boulinlasheen	24 1 7	20 12 0	24 2 10	
*Hogan, John	,,	Ditto	Ditto	16 0 0	9 19 0	8 16 8	

Rent and Valuation of £10 County Electors (registered 1829 to 1840)—*concluded.*

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Electoral Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voter Registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
GALBALLY.	*Hennessy, William	Jan. 8, 1829	House and land	Galbally	37 2 2	26 0 0	19 7 10	
	*Hogan, Lawrence	,,	Ditto	Inchacoun	45 2 0	33 12 0	27 18 10	
	*Hill, William	Oct. 26, 1829	Ditto	Kilgreany	16 2 15	15 14 0	12 16 3	
	*Harrington, Jereh.	Jan. 13, 1830	Land	Galbally	4 3 17	3 15 0	4 4 4	
	*Holloway, John	July 13, 1830	House and land Land	Curradine Ditto	21 0 9 32 1 23	11 14 0 28 0 0	14 13 5 14 13 5	
	*Heffernan, Cornelius	Dec. 15, 1832	House and land	Duntryleague	7 2 30	9 19 0	11 5 7½	
	*Jones, Michael	Nov. 15, 1832	Ditto	Ditto	25 0 20	32 19 0	43 19 1	
	Kinkead, Jas. Thos.	Jan. 6, 1840	Ditto	Lickelly	39 2 29	39 16 0	41 13 0	
	Landers, Robert	Oct. 26, 1840	Ditto	Park Galbally	64 1 22	39 15 0	36 10 0	
	*Looby, Michael	Jan. 13, 1830	Ditto	Ballynamona	22 0 39	28 17 0	32 12 4	
	*Looby, William	,,	Ditto	Ditto	22 3 0	28 1 0	29 10 1	
	*Looby, Patrick	,,	Ditto	Ditto	17 3 10	19 5 0	26 2 6	
	Martin, Thomas	Oct. 24, 1836	Ditto	Kilscanlan	32 1 23	24 0 0	22 14 10	
	Martin, Benjamin	,,	Ditto	Castlecreagh	23 1 37	14 10 0	10 3 0	
	Mitchell, Thomas	June 29, 1840	Ditto	Ballinamona	52 3 9	68 9 0	76 0 0	
	*Maley, Timothy	June 8, 1829	Ditto	Boulinlasheen	74 2 2	60 19 0	58 13 8	One of two joint oc piers.
	*Mullins, Thomas	,,	Ditto Ditto	Ditto Ditto	64 3 6 80 3 38	55 0 0	61 17 6	One of two rated joint
	*Mullins, Michael	,,	Ditto Land	Ditto Ditto	23 1 37 11 1 14	21 15 0 7 7 0	21 12 0 6 19 6	
	*Mullins, John	,,	House and land Ditto	Ditto Ditto	64 3 6 80 3 38	55 0 0	61 17 6	One of two rated joint
	*Mullins, Daniel	,,	Ditto	Inchacoun	30 3 21	22 18 0	29 8 6	
	*Mullins, Michael	,,	Ditto	Ditto	29 2 29	20 15 0	28 7 0	
	*M'Cann, John	June 8, 1829	Ditto	Ditto	22 2 28 17 3 0	21 5 0	26 15 6	In rate-book Jo M'Cann is named occupier of the first these tenements a landlord of the cond, the occupier the latter being W liam M'Cann.
	*M'Grath, Maurice	July 20, 1829	Ditto	Ardrehin	23 1 37	14 10 0	33 0 0	
	*M'Cann, William	Oct. 29, 1832	Ditto	Ballinvana	20 0 23	22 8 0	37 5 6	
	*M'Carthy, John	Nov. 5, 1832	Ditto	Lickelly	24 1 33	32 0 0	37 11 3	
	*M'Carthy, Denis	,,	Ditto	Ditto	31 2 13	33 2 0	48 15 0	
	Noonan, Daniel	Oct. 24, 1836	Ditto	Killinane	7 1 4	7 6 0	8 7 6	
	Noonan, Daniel	,,	Ditto	Ardnamoher	32 1 23	34 0 0	36 18 5	
	Noonan, Michael	,,	Ditto	Banteen	49 3 37 56 2 21	41 6 0	40 15 6	
	*Noonan, John	July 20, 1829	Ditto	Ardrehin	42 2 14	39 0 0	49 10 8	One of two joint oc piers.
	*Norris, John	,,	Ditto	Park Galbally	25 2 36	20 0 0	11 0 0	
	*Norris, Philip	,,	Ditto	Ditto	14 2 12	9 0 0	11 4 6	
	*Norris, Thomas	,,	Ditto	Ditto	14 2 12	11 5 0	11 4 0	
	*Neal, Connor	Oct. 26, 1829	Ditto	Galbally	14 0 27	12 0 0	9 4 7	Both named O'Neill rate-book.
	*Neal, Patrick	Jan. 13, 1830	Ditto	Ditto	18 0 34	14 1 0	9 4 7	
	*Noonan, Denis	July 13, 1830	Ditto	Banteen	21 0 9	13 0 0	13 10 0	
	O'Donnell, James	Oct. 24, 1836	Ditto	Kilscanlan	37 0 8	28 12 0	27 6 10	In rate-book Jo O'Donnell, joint cupier with Dar O'Donnell.
	O'Donnell, Darby	Jan. 6, 1840	Ditto	Ditto	37 0 8	28 12 0	27 6 10	Joint occupier w John O'Donn named above.
	*O'Donnell, Thomas	June 8, 1829	Ditto Mountain	Inchacoum Ditto	97 0 29 113 1 21	65 0 0	55 7 8	One of four joint oc piers.
	*O'Donnell, Michael	July 20, 1829	House and land	Ballycana	68 0 5	36 15 0	36 15 0	
	*O'Donnell, John	Nov. 5, 1832	Ditto	Boulenlisheen	45 1 10	35 0 0	38 18 4	
	Phair, Oliver	Oct. 24, 1836	Ditto	Newtown	12 0 1	14 17 0	11 17 4½	
	Phair, Thomas	,,	Ditto	Ditto	30 1 9	37 8 0	28 10 7½	
	*Piggott, Edmond	Jan. 13, 1830	Ditto	Duntryleague	17 3 10	23 7 0	26 2 6	
	*Piggott, Patrick	July 13, 1830	Ditto Mountain	Banteen Ditto	57 0 26 56 2 31	46 15 0	45 14 0	
	Quinlan, William	Oct. 24, 1836	House and land	Carrigaroche	31 3 21	27 2 0	33 12 4	
	*Quane, Patrick	June 8, 1829	Ditto Mountain	Inchacomb	97 0 29 113 1 21	65 0 0	55 7 8	Patrick Quane, Th mas Quane, Micha Quane, and Thom O'Donnell, are t joint occupiers of t two first of these ten ments, and Thom Quane is sole occ pier of the third.
	*Quane, Thomas	July 22, 1829	House and land	Ditto	15 3 7	12 4 0	14 18 8	
	*Quinlan, Patrick	July 20, 1829	Ditto	Lizard	22 2 28	24 10 0	26 19 0	
	*Ryan, Cornelius	,,	House and reclaimed land.	Annagh	21 3 18	15 4 0	20 5 0	
	*Riordan, Patrick	July 13, 1830	Ditto	Ballyanna	7 1 5	4 19 0	3 17 6	
	*Ryan, Thomas	,,	Ditto	Ditto	29 0 25	20 5 0	16 12 0	One of two joint occ piers.
	*Sampson, Robert	June 8, 1829	Ditto	Carrickaroche	63 3 36	69 2 0	90 14 0	
	*Sampson, Patrick	Oct. 26, 1829	Ditto	Ardrahen	16 2 0	13 19 0	13 10 0	
	*Sampson, Thomas	Oct. 29, 1832	Land	Duntryleague	12 3 14	16 17 0	21 18 8	
	White, Michael	June 25, 1833	House and land	Anglesboro	25 3 26	16 0 0	11 14 10	
	*Walsh, Laurence	Jan. 13, 1830	Ditto	Ballinamona	13 1 19	14 13 0	16 8 1½	
	*Whealon, Patrick	July 13, 1830	Ditto	Banteen	29 0 25	11 5 4	14 10 0	

Rent and Valuation of £10 County Electors (registered 1832 to 1840), so far as ascertained.

COUNTY CORK. KILMALLOCK UNION.

Marked thus * registered in or previous to 1832, and not since re-registered.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observations.
				A. R. P.	£. s. d.	£. s. d.	
Browne, James	Sept. 20, 1839	House and yard House	The main street Charleville	• •	9 0 0 7 10 0	None. 5 10 9	
*Bolster, Joseph	Oct. 22, 1832	House, offices, and garden	Charleville	• •	6 10 0	3 2 6	He appears from rate-book to be the landlord of an adjoining tenement, the net annual value of which is 5*l.*, and out of which he receives a rent of 6*l.* 10*s.*
*Connelly, Daniel	,,	House	Ditto	• •	1 10 0	2 10 0	
Daly, John	April 1, 1836	House, offices, and yard.	Ditto	• •	14 0 0	16 0 0	
Fitzgerald, Edward	,,	House, offices, and yard.	Ditto	• •	16 0 0	5 9 0	
*Goggin, James	Oct. 23, 1832	House	Ditto	• •	4 0 0	6 0 0	
*Herlihy, Denis	Nov. 13, 1832	Ditto	Ditto	• •	8 0 0	8 0 0	Denis Hurly in rate-book.
Murphy, Charles	June 20, 1836	House and land	Cooline	15 1 22	9 10 0	12 13 4	
M'Carthy, Callaghan	Sept. 23, 1839	Ditto	Kittogue	99 3 10	112 17 0	89 5 6	
Murphy, Denis	June 25, 1840	House, offices, and garden.	Charleville	• •	36 0 0	42 0 0	
*Molony, David	Oct. 24, 1832	House	Ditto	• •	5 10 0	6 18 0	Daniel Molony in rate-book.
*Murphy, James	,,	House and land	Farnashonakeen	31 2 16	39 0 0	25 2 0	
O'Connell, Richard	June 20, 1836	House, offices, and garden.	Charleville	• •	20 0 0	30 0 0	
O'Shaunessy, James	June 6, 1840	House and yard unoccupied.	Ditto	• •	7 10 0	2 10 0	
*O'Connell, Thomas	Oct. 25, 1832	House and offices	Ditto	• •	23 0 0	13 17 1	
*O'Shaughnessy, Michael.	Nov. 10, 1832	House and land	Deer Park	19 1 30	30 0 0	42 0 0	Christian name not in rate-book.
*O'Sullivan, John	Nov. 19, 1832	House, offices, and garden.	Charleville	23 0 0	25 9 2	20 0 0	
Raleigh, John	June 22, 1835	House & offices House & pawn-office	Ditto	• •	18 0 0 14 0 0	21 0 0 18 0 0	
*Riordan, Michael	Nov. 9, 1832	House and land	Rathmorgan	72 2 19	72 17 0	86 18 8	
*Riely, John	Nov. 13, 1832	House and forge	Castledodd	11 1 14	14 0 0	2 12 0	
Walsh, John	Nov. 1, 1836	House and land	Ditto	81 0 0	100 0 0	106 5 0	

RENT and VALUATION of OCCUPIERS.

COUNTY LIMERICK. (Where Rent ascertained.) KILMALLOCK UNION.

Electoral Division.	Townland.	Name of Occupier.	Name of Landlord.	Estimated Extent. — Statute Measure.	Net Annual Value as in Rate-Book.	Rent.	Observations.
				A. R. P.	£. s. d.	£. s. d.	
GALBALLY.	*Duntryleague.*	Timothy Casey	Lord Massy	10 3 22	7 15 0	10 12 0	
	Deer Park	William Hennessy	Ditto	13 2 6	9 12 0	13 1 5	
		Thomas Sampson	Ditto	18 3 16	13 8 0	18 3 0	
		James and John Donohoe	Ditto	21 2 21	10 1 0	21 2 4½	
		Cornelius Ladrigan	Ditto	1 2 18	2 0 0	1 19 0	
		David Hayes	Ditto	4 1 22	5 8 0	5 8 6	
		John Sheedy	Ditto	1 3 20	2 12 0	2 12 6	
		Martin Kiely	Ditto	0 3 20	2 0 0	1 4 0	
		James Barry	Ditto	3 1 6	4 1 0	4 1 3	
		John Dorony	Ditto	22 2 31	17 10 0	22 0 0	
		Richard Earngy	Ditto	23 1 30	23 12 0	26 8 0	
		Robert Aldworth	Ditto	29 1 4	22 12 0	27 1 6	
		Patrick Rawleigh	Ditto	15 0 4	12 12 0	9 14 11	
		Owen Cunningham and Michael Cunningham.	Ditto	7 2 3	5 7 0	5 10 9	
		Jeremiah Coffee	Ditto	3 2 6	2 15 0	3 13 10	
		William Ryan	Ditto	3 1 0	2 12 0	3 13 10	
		H. Molony and D. Cussen	Ditto	4 3 28	4 4 0	4 4 0	
		George Kilmartin	Ditto	4 3 7	3 14 0	4 13 10	
		Denis Scully	Ditto	4 0 5	3 7 0	3 13 4	
		Michael Cunningham	Ditto	4 2 3	3 7 0	4 4 0	
		Martin Martin	Ditto	4 2 0	3 6 0	4 4 0	
		Denis Hanly	Ditto	3 1 25	2 11 0	3 3 0	
		Michael Hanley	Ditto	3 1 25	2 11 0	3 3 0	
	Snugborough	William Daneher and Daniel Noonan.	Robert Massy, Esq.	12 2 8	11 12 0	15 10 0	
		Mr. Matthew Blackburn	Ditto	43 3 31	42 0 0	50 14 6¾	
		Mr. Matthew Blackburn	Ditto	100 1 28	10 17 0	10 0 0	
		Rev. John M'Cormac	Ditto	9 2 16	10 8 0	13 7 0	
	Castlereagh	George J. Bennett, Esq.	Geo. L. Bennett, Esq.	69 2 26	96 15 0	96 15 0	
		Edmond Dawson	Ditto	21 0 9	27 6 0	27 6 0	
		Malachy Grogan	Ditto	9 2 35	7 10 0	3 5 6	
		Malachy Grogan	Ditto	38 3 20	3 12 0	9 0 0	
		Henry Martin	Ditto	27 2 5	21 5 0	15 15 0	
		Benjamin Martin	Ditto	23 1 37	14 10 0	10 3 0	
		John Martin	Ditto	2 3 20	2 4 0	1 1 0	
		Charles M'Carthy	Ditto	2 1 28	1 17 0	2 5 0	
		Patrick Cleary	Ditto	3 3 37	3 1 0	3 2 6	
		Denis M'Carthy	Ditto	3 3 19	2 4 0	1 17 6	
		Matthew Ladrigan	Ditto	8 0 15	6 5 0	5 0 0	
	Clonboy	Michael Jones	Lord Massy	25 0 20	32 19 0	42 18 0	
		Darby Downey	Ditto	25 0 4	32 17 0	42 9 9	
		Thomas Sampson	Ditto	12 3 14	16 17 0	21 19 2	
		John Dwyer	Ditto	16 2 29	21 18 0	29 6 0	
		Daniel Noonan	Ditto	11 3 38	16 13 0	21 19 10	
		Darby Fitzgerald	Ditto	28 0 32	41 7 0	52 2 0	
	Patrick's Well	Cornelius Heffernan	John Massy, Esq.	7 2 30	9 19 0	13 10 0	

Rent and Valuation of Occupiers—*continued.*

County Limerick. Kilmallock Union.

Electoral Division.	Townland.	Name of Occupier.	Name of Landlord.	Estimated Extent. Statute Measure. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Rent. £. s. d.	Observations.
Gabally.	Patrick's Well	John Heffernan	Cornelius Heffernan.	24 2 31	32 8 0	32 0 0	
		E. and M. Barry	Ditto	19 3 14	24 10 0	28 5 0	
		Michael Hogan	Michael Barry	3 0 38	4 4 0	4 15 0	
		Thomas and John Coughlan and John Hiffernan.	John Massy, Esq.	52 2 5	64 11 0	70 10 0	
		Daniel and John Beckham and Maurice Dea.	Ditto	33 3 1	41 14 0	51 0 1¼	
		James and William Barry	Ditto	32 3 7	40 10 0	46 16 10½	
	Newtown	William Sheahan	Lord Massy	24 1 16	30 1 0	44 6 0	
		William Casey	Ditto	6 0 21	7 11 0	11 2 0	
		Michael Casey	Ditto	30 1 38	37 11 0	56 0 0	
		John Massy, Esq.	Ditto	72 3 22	90 0 0	123 15 0	
		Oliver Phayer	Ditto	12 0 1	14 17 0	12 4 0	
		Johanna Barry,	Ditto	8 1 17	9 1 0	8 5 0	
		Patrick Condon	Oliver Phayer	2 1 28	3 0 0	3 15 0	
		Edmond Cassen	William Massy, Esq.	3 3 3	5 5 0	6 3 10	
		Edmond Barry	Edmond Cussen	7 2 8	10 10 0	7 10 0	
		Edmond and Mich. Barry	William Massy, Esq.	27 1 17	36 18 0	38 8 0	
		Thomas Phayer	Lord Massy	30 1 9	37 8 0	28 11 6	
	Island Philip	Michael Daly	William Massy, Esq.	61 2 8	76 0 0	54 10 0	
		Michael Daly	Ditto	11 2 38	14 10 0	14 4 0	
		Edmond Pigott	Ditto	17 3 10	23 7 0	30 0 0	
		Patrick Spillane	Ditto	. .	1 10 0	1 10 0	
		William Quirk	Lord Massy	0 3 9	2 0 0	4 0 0	
		Thomas Cosgeran	William Massy, Esq.	40 1 39	56 5 0	87 10 0	
		Thomas Carey	Ditto	20 2 38	26 18 0	35 4 6	
		John Murphy	Lord Massy	6 1 36	9 0 0	14 0 0	
		Edmond Pigott	Thomas Carey	2 0 36	2 18 0	3 12 2	
		William Barry	John Massy, Esq.	28 3 9	39 10 0	41 4 5	
		John Murphy	Ditto	36 1 30	50 12 0	66 7 6	
		Darby Hanrahan	John Murphy	. .	2 0 0	4 0 0	
		Patrick Hiffernan	Ditto	. .	1 0 0	1 0 0	
		Patrick Rawleigh	John Massy, Esq.	19 1 30	27 0 0	30 0 0	
		John Beckham	Ditto	59 1 1	67 0 0	80 19 0	
		Maurice Walsh	John Beckham	12 0 23	15 0 0	17 12 6	
		Andrew Dea	Ditto	6 1 36	8 0 0	10 0 0	
		William Molony	Ditto	3 0 38	4 0 0	6 0 0	
		John Noonan	John Massy	24 2 19	31 3 0	36 9 6	
		Michael O'Brien and Denis O'Brien.	Ditto	25 0 16	34 17 0	37 4 0	
Dromin.	*Rathcannon.*	Rev. Robert Croker	Earl Buckingham	82 1 27	87 11 0	133 18 0	
		Michael Mahony	Ditto	69 2 24	68 16 0	87 19 8	
		Margaret Linehan	Michael Molony	. .	1 0 0	1 2 0	
		Richard Regan	Earl Buckingham and co-heirs.	157 0 20	116 8 0	169 13 4	
		Cornelius Ahern	Richard Regan	2 0 3	2 10 0	5 5 10	
		Thomas Walsh	Ditto	0 3 19	1 5 0	2 10 0	
		Thomas Casey	Ditto	. .	1 0 0	1 0 0	
		Thomas Browne	Ditto	. .	0 10 0	0 16 2	
		Laurence M'Carthy	Earl Buckingham and co-heirs.	109 2 6	94 13 0	143 4 4	
		Robert Irwin	Laurence M'Carthy.	2 1 28	4 0 0	7 4 0	
		John Fitzgibbon	Ditto	0 3 9	2 0 0	3 0 0	
		Representatives of Thomas Roche.	Earl Buckingham and co-heirs.	210 2 13	169 0 0	248 16 3	
		Patrick Kiley	Representatives of Thomas Roche.	. .	0 10 0	1 0 0	
		John Cronin	Ditto	. .	1 0 0	1 10 0	
		Patrick L. Roche	Earl Buckingham and co-heirs.	123 2 25	123 3 0	189 0 0	
		Patrick Hogan	Ditto	55 0 0	40 16 0	69 19 8	
		William Ryan	Patrick Hogan	. .	1 0 0	1 5 0	
		Michael Shannahan	Ditto	. .	1 10 0	1 0 0	
		William Flynn	Ditto	. .	1 10 0	3 8 3	
		Catherine Howard	William Flynn	. .	1 0 0	2 2 0	
		Philip Ryan	Ditto	. .	0 10 0	1 0 0	
		Timothy Kelly	Ditto	. .	0 15 0	2 5 0	
		James Connors	Patrick Hogan	. .	2 0 0	9 0 0	
		Jane Fitzgerald	James Connors	. .	0 10 0	1 10 0	
		James Connell	Ditto	. .	1 0 0	2 0 0	
		Michael Wall	Ditto	. .	0 15 0	1 17 6	
		Patrick Hartigan	Ditto	. .	1 10 0	2 0 0	
		John O'Donnell	Earl Buckingham	. .	5 10 0	5 10 0	
		John Sheehan	John O'Donnell	. .	1 10 0	3 0 0	
		Margaret Ryan	John Sheehan	. .	1 0 0	2 0 0	
		Ellen Carmody	Earl Buckingham	100 1 28	108 10 0	109 18 0	
		David Reddin	Ellen Carmody	. .	1 5 0	2 10 0	
		Patrick O'Brien	Ditto	. .	1 5 0	2 0 0	
		John Carmody	Earl Buckingham	. .	89 10 0	131 10 5	
		John Sweeny	John Carmody	. .	1 0 0	1 0 0	
		Timothy Clohessy	Ditto	. .	0 10 0	1 0 0	
		Redmond Walsh	Ditto	. .	2 0 0	3 10 0	
		John Hogan	Earl Buckingham	162 2 0	215 14 0	277 7 6	
		John Maher	John Hogan	. .	2 0 0	4 0 0	
		John Connors	Ditto	. .	1 10 0	3 0 0	
		Thomas Clohessy	Ditto	3 0 38	5 0 0	10 0 0	
		Michael Mahoney	Ditto	112 3 12	104 10 0	131 17 0	

Rent and Valuation of Occupiers—*concluded.*

COUNTY LIMERICK. KILMALLOCK UNION.

Electoral Division.	Townland.	Name of Occupier.	Name of Landlord.	Estimated Extent. Statute Measure.	Net Annual Value as in Rate-Book.	Rent.	Observations.
				A. R. P.	£. s. d.	£. s. d.	
DROMIN.	*Rathcannon.*	James Walsh	Michael Mahony .	. .	2 10 0	4 15 0	
		John Cusack	Ditto	. .	1 0 0	1 10 0	
		Timothy Mahony . . .	John Hogan . . .	42 3 28	45 1 0	50 0 0	
		Thomas O'Brien . . .	Timothy Mahony .	. .	0 10 0	1 10 0	
		Martin Lynch . . .	John Hogan . . .	. .	1 10 0	3 10 0	
		Michael Carmody . .	Ditto	0 3 9	1 10 0	1 16 3	
		Patrick Hogan . . .	Earl Buckingham .	139 1 9	172 0 0	214 0 0	
		John Maly	Patrick Hogan . .	. .	2 0 0	2 15 0	
		Richard Moore . . .	Ditto	. .	1 0 0	1 10 0	
		James and Patrick Power	Earl Buckingham .	247 0 4	343 2 10	473 0 0	
		Timothy Roche . . .	Ditto	192 3 2	249 18 0	386 16 6	
		Patrick Hurley . . .	Timothy Roche . .	. .	1 10 0	2 5 0	
		James Keogh	Ditto	3 1 38	6 0 0	6 0 0	
		Michael Carmody . . .	Ditto	22 2 28	31 10 0	43 9 0	
		William Wall	Ditto	. .	1 0 0	1 10 0	
		Laurence Roche . . .	Earl Buckingham .	120 2 28	119 4 0	138 0 5	
		Robert H. Ivers, Esq. .	Ditto	48 2 15	48 0 0	74 7 10	

NEWCASTLE UNION.

APPENDIX.

Newcastle.

Extracts from Minute-book.

Extracts from Minute-book of Board of Guardians.

July 2, 1839.

Present, Mr. Hawley, assistant commissioner, and 23 guardians.

Mr. Wilson appointed valuator.

Resolved,—That, subject to the approbation of the commissioners, the tender of Mr. William Wilson, of Springfield, be accepted, at 2*l.* 10*s.* per 1000 Irish acres, including buildings and all other kinds of rateable property within the Union; the valuation to be completed on the 25th day of March, 1840.

Valuation Committee.

Resolved,—That the following seven guardians, viz., Alfred Furlong, Edward Lloyd, John Dowling, Cornelius John Curtin, Maurice Roche, John Cox, and John Harnett, be appointed a Valuation Committee, to meet on Saturday at 12 o'clock, once a fortnight, to be open to the remainder of the guardians, but not for voting. The first meeting to be summoned upon the requisition of three of said committee.

August 6, 1839.

Mr. Wilson reported to the Board that he commenced the valuation of the division of Newcastle on Saturday, the 3rd instant.

The Valuation Committee to meet on Saturday, the 24th August instant: notice to be given to all the guardians.

March 4, 1840.

The books laid before the Board,

Mr. Wilson, valuator, forwarded books containing the valuation of the divisions of Newcastle, Monagea, Mahoonagh, Killeedy, Castletown, and Ballingarry, being the remainder of the valuation books of the Union; also a letter requesting an advance of 100*l.* on account of his services; which were laid before the Board, and after the books had undergone a minute inspection, the following order was made:—

and found incomplete.

That the clerk do communicate to Mr. Wilson that the guardians do not consider the books to be in a state which justifies their advancing money, even if the security were completed.

That they find in them many striking errors—in one case, the gross value stated about 6*l.* under the net annual value; the Christian names incorrect, or not written at full length, or not given at all: thus, "Miss Gun," &c. &c., which would be fatal to the levy. Landlords' names are also incorrect. The Earl of Devon is not in any way liable.

That as the Valuation Committee will sit at a house on the Quay, Newcastle, from day to day, until next general meeting, Mr. Wilson may be present and satisfy himself on the objectionable points.

Resolved,—That the Valuation Committee shall meet every day until the books are satisfactorily completed.

March 23, 1840.

Present, Mr. Hawley, assistant commissioner, and 16 guardians.

The valuator's letters, dated the 7th and 20th March, 1840, having been read, and the valuation books of the 13 divisions of the Union been laid before the Board for inspection,

Errors and omissions in the valuation books.

Resolved,—That the more we examine the valuation books furnished by Mr. Wilson, the more we are convinced of their general incorrectness, which extends, not only to the disproportionate value of farms in respect to each other, but to the total omission, not only of farms, but of whole townlands. Striking instances of the latter are, the omission of Castleview (Gurtboy) the house and demesne of Thomas Lock, Esq., 64 acres, in Newcastle division, and of the whole townland of Ballyelane, 607 acres, in the division of Ballingarry.

That many other glaring omissions having been ascertained, the guardians cannot regard Mr. Wilson's valuation as suited to the purpose for which it was intended, or according to his agreement with the Board; and on that account, as well as that Mr. Wilson has declined to enter into security, although repeatedly called on to do so by the Board, and lately by Mr. Hawley, we are of opinion that the Board should take immediate steps to provide a correct and sufficient valuation, and a fair transcript thereof in books, without erasures and alterations, such as abound in the books furnished by Mr. Wilson,

That a copy of this resolution be furnished to Mr. Wilson, in order to enable him to make any communication thereupon which he may think proper, previously to the next general meeting of the guardians, on Tuesday, the 7th day of April next.

Guardians of each division examine valuation-books.

Resolved,—That the respective guardians be at liberty to take charge of the books belonging to their divisions severally, for the purpose of scrutiny; and that they be requested to return them before the next general meeting.

April 7, 1840.

Present, 25 guardians.

Mr. Wilson's letters, dated Cootehill, the 26th March, and 4th April, 1840, having been read,

Amendment of valuation suspended.

Resolved,—That we suspend any proceeding for re-making, revising, or completing the valuation of the Union until our next general meeting, in order that Mr. Wilson may then have a further and final opportunity, as suggested by his letter of the 26th March, of explaining the errors and omissions appearing in the books furnished by him; and in case he shall fail to attend and satisfy the guardians as to the propriety and sufficiency of his valuation, that we shall

proceed to value the Union as if no valuator had been heretofore employed; and that a copy of this resolution be forwarded to Mr. Wilson.

April 29, 1840.

Present, 22 guardians.

Mr. Wilson having expressed his readiness to execute his bond and contract immediately, and to proceed, with the assistance of divisional revisors, to correct his valuation to the satisfaction of the guardians, previously to his being paid any money on account,

Appointment of revisors determined on.

Resolved,—That the clerk do cause notices to be posted in each division, requesting the cess-payers of each division to appoint a committee for such division, to consist of one cess-payer to be returned from each townland. The committee so appointed to select a revisor for the division, not being a poor law guardian, and to return his name in writing to one of the guardians of such division; the revisor to co-operate in his division with the valuator, and to be paid, at the discretion of such committee, a sum not exceeding one farthing for each Irish acre in the division. In case a revisor shall not in such manner be appointed for Newcastle division on or before Monday next, and for the other divisions on or before the Monday following, the Board of Guardians will make the appointment. If any townland shall not make a return, the persons who shall be returned by the other townlands shall constitute the committee.

New Valuation Committee.

Resolved,—That Alfred Furlong, Edward Lloyd, John Dowling, Cornelius John Curten, Maurice Roche, John Cox, and Michael Sheahan be appointed a Valuation Committee, to meet every second Saturday during the revision. That the other guardians be at liberty to attend the committee, but not for voting, and that the clerk do summon the first meeting.

June 2, 1840.

Present Mr. Hawley, Assistant Commissioner, and 20 guardians.

Resolution requiring the attendance of Valuator.

Resolved,—That Mr. Wilson attend at the hotel every day during the remainder of the present week, and on Monday next, from 10 o'clock till 4, to receive objections from the guardians, which must be in writing; that on Monday next all the books be given to Mr. Wilson, who shall forthwith cause them to be fairly copied, so that the fair copies shall at all events be ready for the next meeting of the guardians, on the 1st day of July next; that the clerk do give immediate notice of these resolutions to the guardians who have not attended this day.

July 1, 1840.

Present Mr. Hawley, Assistant Commissioner, and 15 guardians.

Resolution in consequence of Valuator not attending as required.

Resolved,—That Mr. Wilson, having failed in producing the valuation books, pursuant to the resolution passed at our last meeting, when he was present; and inasmuch as Mr. Wilson has not attended this meeting, nor made any excuse for such omission, our clerk be instructed to apprise him, that the commissioners have directed a rate to be made, and that unless he shall forthwith furnish the books in a suitable manner, proceedings will be taken against him and his securities, and such other steps resorted to as may be necessary for relieving the guardians from the inconvenience to which Mr. Wilson has subjected them, and that on receipt of an answer from Mr. Wilson the clerk do communicate with the guardians, with a view of causing an extraordinary meeting to be convened.

August 5, 1830.

Present, Mr. Hawley, Assistant Commissioner, and 26 guardians.

The valuation books of the Union were laid before the board for inspection.

Further resolution requiring the attendance of Valuator.

Resolved,—That the clerk do apprise Mr. Wilson that many errors have been discovered in his valuation books; that unless Mr. Wilson attend in Newcastle within 14 days, and remain until the books be completed, some competent person or persons be appointed to correct and complete them, previously to their being submitted to public inspection, and that a copy of this resolution be forwarded to Mr. Wilson and each of his sureties.

August 20, 1840.

Present 18 guardians.

Letter from Valuator promising to attend.

Letter read from Mr. Wilson, the valuator, dated Newbliss, County Cavan, 16th August, 1840, complaining of illness, and of not having received in time the clerk's letter, conveying to him a resolution of the last meeting of the board, and promising to be immediately in Newcastle to correct any errors which might appear in his books.

Resolved,—That the committee do meet from day to day until the books shall be corrected and completed for public inspection, and that this meeting do adjourn to Wednesday, the 2nd day of September next.

September 2, 1840.

Present 21 guardians.

The valuation books having been examined by the board,

Further correction found necessary.

Resolved,—That the books require further correction, and that the Valuation Committee do meet on Saturday, the 5th instant, to ascertain if they be then fit for general inspection by the rate-payers. The meeting adjourned to Saturday, the 12th day of September instant.

September 12, 1840.

Present 21 guardians.

The valuation books were laid before the board, but Mr. Wilson did not attend as was expected, and there being many important corrections still to be made by him, several of which were already brought to his notice,

Exhibition of the valuation-books for inspection by the rate-payers.

Resolved,—That Mr. Wilson be required to make such corrections as shall appear necessary, and that in the meantime the valuation books of the Union be exhibited to the rate-payers at the Court-house in Newcastle for 21 days, commencing on Thursday, the 17th day of September instant, and be continued to Saturday, the 10th October next inclusive, from 10 o'clock in the

APPENDIX.

Newcastle.

forenoon to 4 o'clock in the afternoon of each day, and that a notice to that effect be published in the *Limerick Chronicle* newspaper once, and in the *Reporter* newspaper once, and that notices be posted, particularizing the day appointed for each electoral division.

Extracts from Minute-book.

October 6, 1840.

Present Mr. Hawley, Assistant Commissioner, and 17 guardians.

Mr. Assistant Commissioner Hawley's letter of the 12th August last, on the exhibition of the valuation books for 21 days being completed, having been read, it was

Objections to the valuation.

Resolved,—That the several objections recorded by landlords, agents, and occupiers against Mr. Wilson's valuation, be taken into consideration on the next day's meeting of the board, and that the clerk do give notice in the several divisions of the Union to that effect.

January 12, 1841.

Present Mr. Bourke, Assistant Commissioner, and 16 guardians.

Rate declared; 5*d.* in the pound. And valuation books signed.

The rate-books of the Union were laid before the board, when a rate of 5*d.* in the pound was declared on the net annual value of the Union, and the books signed by the chairman and three of the guardians present.

March 27, 1841.

Present 16 guardians.

Appeal by Samuel Dickson, Esq.

Samuel Dickson, Esq. having served notice on the clerk that he would appeal against the valuation of his property in the electoral division of Ballingarry, at the next Limerick sessions,

Resolved,—That Mr. Dowling be requested to attend the appeal on behalf of the Union.

Evidence.

Evidence.

Mr. Wilson, valuator.

Replies of Mr. WILLIAM WILSON, Valuator, *to written Queries addressed to him.*

When were you appointed by the Newcastle Board of Guardians valuator of their Union?—June, 1839.

Was your tender as to the terms on which you would make the valuation the lowest?—It was not.

How many, if any, were lower?—Many.

His qualifications.

What were your qualifications?—Testimonials from many of the most respectable gentry in the country, with those from scientific persons.

Your profession?—A surveyor, commonly and erroneously called *C. E.*

Had you ever valued land before?—Yes.

Had you done so for any public purposes?—Yes.

As Commissioner under the Tithe Composition Acts?—Yes.

As valuator of any other Poor Law Union, or otherwise?—Not before this.

Had you valued land for any private persons or purposes?—Yes.

If so, had it been principally in any particular county or counties, district or districts?—

The name or names of such county or counties, district or districts?—Limerick and Clare.

Had you valued any, and what, large estate or estates?—Yes; for Stephen Dickson, Esq., and others in County Limerick and Clare.

Where?—County Limerick.

When?—First about 1828; my age at present 38 years.

Had you ever yourself held or managed any considerable quantity of land?—Yes.

If so, where, and for how long a time?—In Islandaneen, County Kerry; Ballinacurra Wilson, Ballinacurra Bowman, County Limerick, and many other places. Some up to the present period.

What, on the whole, at the time of your appointment, was the state of your experience as to the value and qualities of land, and how had you acquired that experience?—Both as a professional person and practical farmer of great experience, and having a good knowledge of the building of houses and machinery, as will appear from testimonials I hold from scientific persons.

Where had you usually resided previously to your appointment?—Near the city of Limerick, 20 miles from Newcastle.

Had you been for any time before resident in the Newcastle Union or its neighbourhood, if so, where, and for how long a time?—No.

How far and by what means, and through what opportunities or means of information, were you, when appointed valuator of the Newcastle Union, acquainted with the nature or circumstances, general or particular, of the land or other rateable property within the Union?—Acquired the information from an examination of the soil and sub-soil, situation, and other local circumstances connected therewith.

What testimonials did you produce to the Board of Guardians when a candidate for the appointment?—Those as before stated as to my qualifications from the most respectable sources the country could afford. Not personally known to any of the guardians, save one.

How (independently of your terms being thought acceptable) were you recommended to their choice?—From high qualifications.

When was the approval of the choice by the Poor Law Commissioners communicated to the Board?—About one month, or less, after appointment.

Valuation commenced.

When did you commence your valuation of the Union?—About July or August, 1839.

With what electoral division did you begin?—Newcastle.

Did you select that division as the first in consequence of the rateable property therein being in any way, and how, peculiarly circumstanced, or of your being possessed of any peculiar means of information in regard to it?—According to the instructions of the Poor Law Commissioners, being first on the list.

Documents used by valuator.

Were any documents furnished to you, or did you procure any, for the purpose of guiding or assisting your valuation.—Yes.

Any tithe surveys?—Yes.

Or valuations?—No.

Those of all the parishes in the Union?—No.

If of some only, of how many parishes?—Seven or eight.

What use did you make of such surveys or valuations in the instances in which you procured them?—Tithe valuations as to the survey and names at the period the tithe valuation was made.

Did you find them in any and what degree useful as ascertaining boundaries—of townlands?—Yes, of farms and townlands.

Of particular holdings?—Yes.

Did you use them as guides or aids to the discovery or ascertainment of the value of the land?—Decidedly not.

How far, if at all, did you rely upon them as to the quantities of land either within particular townlands or particular holdings; how far as to the value they fixed upon the land?—I did rely on the tithe surveys, as the Commissioners had the power, when there was any doubt as to the survey of a particular holding, to cause a new survey, and I found in this Union they did so. The value thus fixed was not correct in most cases.

Valuation by Tithe Commissioners; how defective.

In what respects, when you compared your own valuation, made independently of, or without reliance upon them, with the valuation made by them, have you found, or do you consider the latter correct?—The Tithe Commissioners did not make a uniform valuation, inasmuch as they rated first quality land five miles from a town as high as town fields.

Were you furnished, for the purposes of your valuation with, or did you procure any county cess applotments?—I was not, nor did I procure them, being quite useless, for many reasons, in that district.

What use did you make of these?—No use.

How far did you find them useful?—Not at all.

In what respects did you find they could (generally, or in any class of cases,) be relied on as accurate?—In no respect whatever in the county.

Were you furnished with any maps?—Yes.

Of the Union?—Yes, a very imperfect one.

Of its electoral divisions?—Yes.

Of any particular districts? Of any private estates?—Yes, of some.

Were any, and which of these, of much use to you?—Some gentlemen's private maps of much use.

If in the case of the tithe surveys, cess applotments, &c., you have to state that you did *not* rely upon them, either as to extent or value, state *why* you did not?—As to extent, quite correct, but not as to value, for the reasons before stated.

Names of occupiers; how ascertained.

How did you, generally speaking, ascertain the names of the occupiers of the tenements you were valuing?—On inquiry at each holding from one or two persons residing on the different townlands, walking round with me.

Have you since found that you were ever misled in this respect by the information on which you at first relied?—I have not; and, from the arrangement made by me, I fancy I could not.

Net annual value, how fixed.

How did you determine or fix the net annual value of each tenement?—By the quality of the soil, its improvements and locality.

Take first the case of land, and say what test or criterion of value you adopted?—A fixed price on the produce.

Did you make any estimate of the produce of the land, in order to determine the value?—Certainly.

If so, how did you do so, and how did you estimate the tenant's outgoings?—Ascertained what the land was able to produce, allowed one-third rent, one-third for seed and labour, and one-third for the farmer.

Did you make the rent the test, in any way, of the value?—In very few cases.

Or the rack-rent?—No.

Or the utmost that could be got from a solvent tenant?—No.

Or the utmost at which the land might be let to a person who would pay the rent, and continue to pay it?—No.

Definition of "solvent tenant."

How do you understand the phrase solvent tenant; does it, with you, mean a tenant with capital, or a tenant able to pay his rent, and keep paying it?—I mean a man able to pay well his rent, and have capital to a certain extent, say as much as would pay a year's rent to guard against casualties on large farms, or three year's rent on small ones.

Would a tenant who could continue to pay his rent, but would not be able to pay damages for a breach of covenant, be, as you understand the phrase, a solvent tenant?—Certainly not.

Or was what a tenant could pay as rent, reserving reasonable compensation for capital, time and labour, that which you fixed upon as the net annual value?—Yes.

Did you strike any average from year to year?—Yes.

What average? how struck?—Certain rate for wheat, oats, barley, pork, butter, and potatoes.

Did you fix upon any sum as the value per acre of any particular class or quality (according to your estimate) of land, and value other land upon any scale calculated upon the degrees in which they approached to or receded from the value of the land you so selected?—Yes.

How was such sale, if any, graduated?—From the very best to the worst, or mountain.

Maximum value per acre.

What was the maximum and what the minimum of the value of land with you?—50*s.* per acre to 1*s.* per acre.

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Evidence.

Valuation of large and small farms.

Did you value large farms and small ones upon the same principles, and at the same rate per acre, where the land was, in your opinion, of the same intrinsic value in both?—I did not; as reluctantly I was obliged by the Act of Parliament to lay a value on the tenements in the small holdings.

If the size of the farm or holding made any difference with you?—It did.

What difference did it make?—That above quoted.

Did you value large farms higher than small ones, or *vice versâ*?—Small ones the highest.

State the principle upon which you did so?—From the reason above stated.

In a word, explain your mode and standard of valuation in such terms, and with such accompanying remarks, as you may think best adapted to make both clearly understood?—Fixed the annual value on certain farms according to the foregoing principles, and then observed the same ratio throughout the Union according to circumstances, good roads, markets, manure, &c. &c.

For this purpose I would recommend you to imagine yourself directing a deputy or assistant (to whom you might be obliged to commit the valuation of part of an Union, the rest of which you were valuing yourself, and for whose valuation you felt yourself responsible) to make such a valuation as you would make yourself, and giving him such instructions as you would think necessary in order to ensure uniformity between his share of the valuation and your own?—I have given the subject of assistant valuators a great deal of consideration the last 12 months, and think it quite impossible that the assistant could do the work of valuator, unless conjointly with the valuator; there never could be a uniformity of rating.

Assistant valuators.

And then think (they will, I am sure, readily present themselves) of the questions which an objector to your theory of valuation would, upon hearing your statement of it, be disposed to ask, and answer them as if I asked them here?—Such instructions as I would give to an assistant would fill half a quire of paper.

Valuation of houses and lands when occupied together.

And say, when you found a house and land occupied together, how you valued them, whether separately or jointly?—Jointly.

And how, if at all, the value of either was enhanced or affected by the circumstance of the occupiers enjoying both?—As a matter of course it enhances the value of a farm to have a certain description of house; but enormous large houses on small farms do not enhance the value; that is, houses that cost 20,000*l.* could not readily get tenants.

How did you allow for repairs? For insurance?—For repairs and insurance a sum to keep them in the same repair I found them.

Averages of County cess and tithe.

What is the average (taking such periods of time as you think will enable you to average it most fairly) of the county cess per acre throughout the Union?—I forget, but rather think about 2*s.* per acre on the good land; nothing on the black mountain.

What is the average of the tithe?—Different in the several parishes; average, 1*s.* per acre.

Ascertained rents.

Did you, while valuing the Union, ascertain the rents of the occupiers?—In many cases.

How did you do so?—By application to the landowners and their agents.

Have you instituted any comparison between the rents of the occupiers and the net annual value of their tenements as fixed by you?—I have.

State, as well as you can, the proportion your net annual value bears to the rent, taking the entire Union?—My recollection is not, at this distance of time, clear on this point.

Abbeyfeale Electoral Division.

ABBEYFEALE.

Then take each electoral division singly, and say, as to Abbeyfeale, of what description the lands in this electoral division are for the most part?—Mostly mountain.

Are they tillage lands?—No tillage to any extent.

Is any considerable portion of it pasture land?—Principally mountain pasture.

Is any considerable portion (what proportion) of it mountain or waste?—A good portion very bad mountain; all reclaimable.

Who are the proprietors of the principal estates?—Mr. Ellis, Mr. O'Grady, Colonel Fitzgibbon, Lord Dunraven.

Does the net annual value exceed the rent in many instances in this division?—It does not. Mr. O'Grady and Colonel Fitzgibbon's estates are set fairly; Mr. Ellis and Lord Dunraven's much too high.

What proportion, averaging the rent and net annual value throughout this electoral division, does the latter bear to the former?—Net annual value one-eighth lower than rent, except the above two cases.

Monagea.

MONAGEA.

State in the same manner, as to Monagea, what kind the lands are of? Tillage? Much pasture? Any (query, much) mountain or waste?—Not much tillage. A great portion pasture. Perhaps one half mountain and waste.

The principal proprietors?—Lord Dunraven.*

Does the net annual value in this electoral division exceed the rent in many instances?—It does.

Average the rent and the net annual value throughout the division, and what proportion does the latter bear to the former?—Perhaps 20 per cent. higher.

Killagholehane.

KILLAGHOLEHANE.

The lands, what kind; tillage, pasture, mountain, or waste, their several proportions?—Principally mountain, with some prime tillage and pasture.

The principal proprietors?—Lord Muskerry and Mr. Sullivan.

The proportion of the net annual value to the rent, taking the average throughout the division of each?—Net value much lower than the new lettings; some old leases.

* Named here, by mistake, instead of Lord Devon.

KILLEEDY.

The lands, what kind; the proportions of tillage, pasture, and mountain and waste land?—A great quantity of mountain, with a portion of good pasture.

The principal proprietors?—Lord Devon, Mr. Maunsell, Mr. Stevelly.

The proportion of the net annual value to the rent, taking the average of each throughout the division?—25 per cent. over the rents.

KILMEEDY. Kilmeedy.

The land, of what kind?—Principally good grazing, with a very small mountain.

The principal proprietors?—Mr. White, Mr. Benson.

The proportion of the net annual value to the rent, taking the average of each?—Twenty-five per cent. over the rent.

CASTLETOWN. Castletown.

The land of what kind?—Principally fine pasture.

The principal proprietors?—Mr. Conyers, Mr. Hart, Mr. Greene, Mr. Monsell.

The proportion of the net annual value to the rent, taking the average of each?—Twenty per cent. over the rent, except on one or two properties.

ARDAGH. Ardagh.

The land, kind of?—Very fine pasture land.

The proportions of tillage and pasture land, and of mountain and waste?—Some mountain.

The principal proprietors?—Mr. Serjeant Goold, Mr. Studdert, Messrs. Massey.

The proportion of the net annual value to the rent, taking the average of each?—About equal.

RATHRONAN. Rathronan.

The land, kind of; proportions of tillage and pasture land, and of mountain and waste?—A good portion of mountain, with some fine pasture.

The principal proprietors?—William S. O'Brien, M.P., Mr. Stephenson, Lord Clare.

The proportion of averaged net annual value to averaged rent?—Not much difference.

CLOUNCAGH. Clouncagh.

The land, kind of; proportions of tillage and pasture land, and of mountain and waste?—Tillage and pasture; no mountain.

The principal proprietors?—Mr. Feltruson, Lord Clare, Mr. O'Grady, Mr. Evans.

The proportion of averaged net annual value to averaged rent?—[not answered.]

NEWCASTLE. Newcastle.

The land, kind of; proportions of tillage and pasture land, and of mountain and waste?—Mostly pasture and tillage; not much mountain.

The principal proprietors?—Lord Devon.

The proportion of averaged net annual value to averaged rent?—Net value over rent 25 per cent.

MAHOONAGH. Mahoonagh.

The land, kind of; proportions of tillage and pasture land, and of mountain and waste?—Pasture and tillage.

The principal proprietors?—Mr. Massey, Lord Devon.

The proportion of averaged net annual value to averaged rent?—About equal.

DRUMCALLAGHER. Drumcallagher.

The land, kind of; proportions of tillage and pasture land, and of mountain and waste?—Fine pasture; no mountain.

The principal proprietors?—Lord Muskerry, Mr. Stevelly, Mr. White.

The proportion of averaged net annual value to averaged rent?—Twenty per cent. over rents; many being very old leases.

BALLINGARRY. Ballingarry.

The land, kind of; proportions of tillage and pasture land, and of mountain and waste?—Mostly tillage.

The principal proprietors?—Mr. Dickson, Lord Clare, Mr. Hart, Lord Dunraven, Mr. Pigott, Mr. Cox.

The proportion of averaged net annual value to averaged rent?—Ten per cent. less than rents.

Revision of Valuation.

Has any revision of your valuation been made?—In a few instances by the Board of Guardians, but to no extent.

Are the rate-payers generally satisfied? Are the landlords?—Yes; except on Mr. White's property, where they hold land at half value; they don't wish their landlords should know anything of the value of their several holdings.

Is your valuation on the whole thought high or low?—Fair value.

Have there been any appeals?—One.

What were the grounds of appeal?—Did not hear.

What the result?—Did not hear. I should have been sent for to defend it, as on the event of the appellant succeeding, it may cause others to also appeal.

Did you change your standard or mode of valuation in the course of your valuation. How, and how far?—No.

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Evidence.

Have you valued any other Unions?—Finished Cootehill, Granard, and a good portion of Donegal.

Do you think that landlords, generally speaking, are in favour of a high or a low valuation? —Of a high one.

Add from yourself whatever you think may be useful as completing the history of the Newcastle valuation, or as explaining your own views on the Poor Law valuation generally. —The above queries I think include everything, and where proper persons have been appointed valuators, I have seen generally that persons totally unconnected with the Union have made the best valuations.

Condition of small farmers.

1. Say in what state of comfort, or with what command of the means of subsistence for himself and family, a person holding five acres of the average good land in the Newcastle Union at a rent of the amount of your net annual value of the same land, could live?—As to comfort; no comfort whatever, but dragging on a miserable existence, having nothing but white potatoes to live on from one year's end to the other, save an occasional salt herring, and, when in the neighbourhood of dairy farms, occasionally in summer sour milk.

2. What if he held 10 acres, paying your net annual value of it as rent?—Nearly as No. 1, but that he may keep a cow for his own use.

3. What if he held 15 acres, your net annual value of them being the rent?—Better, but still not comfortable; for notwithstanding my net annual value being 15*l.*, the occupier in many cases may be paying 25*l.*; in those cases they are much the same, or as badly off as No. 1, trying to keep up appearances.

4. What if 20 acres, similarly circumstanced; specifying diet, &c.? 5. What if 30 acres, similarly circumstanced; specifying diet, &c.?—Entirely depending on the rent they pay; on some of the estates the tenants live comfortable, particularly on Lord Devon's, Colonel Fitzgibbon's, and Mr. Goold's. The tenants have good houses, and are able to have pork, butter, &c. for their own use. The mountain districts have much improved through the exertions of Lord Devon's agent, Mr. Alfred Furlong, which in a few years will cause the lands in those localities to be worth 50 per cent. more than they at present are.

COPY of PART of a LETTER, from Mr. WILSON, accompanying the foregoing replies.

"SIR, *Arran Arms, Donegal, April* 26.

YOURS of the 20th instant I only received yesterday, and lose no time in replying thereto.

"I finished the valuation of the Newcastle Union in, I think, May, 1840; so that at that lapse of time, and being since actively employed on Poor Law valuation throughout the counties of Cavan, Monaghan, Westmeath, Longford, and Donegal, it is quite impossible that I can recollect the different queries with as much precision as I could wish: however, I think you have the substance, but not at all to the extent that I could explain the matter in its different bearings, on an interview with you, when I should have the field books that I had with me in the Union."

To I. S. O'Callaghan, Esq,
&c. &c

RENT and VALUATION of £10 COUNTY ELECTORS (registered 1829 to 1840), so far as ascertained.

COUNTY LIMERICK. NEWCASTLE UNION.

Marked thus * registered in or previous to 1832, and not since re-registered.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voters Register.	Extent in Statute Measure as in Rate Book.	Net Annual Value as in Rate Book.	Rent.	Observations.
				A. R. P.	£. s. d.	£. s. d.	
*Collins, Timothy	April 12, 1830	House and land	Ballybehy	11 1 0	8 0 0	. .	
*Crawley, William	,,	Ditto	Dromtrasna Collins.	100 2 0	16 0 0	. .	One of two joint occupiers.
*Cotter, William	Oct. 22, 1832	Ditto	Ballybehy Darcy	97 0 0	16 0 0	. .	Ditto.
*Dawley, Denis	April 12, 1830	Ditto	Ditto	17 0 0	10 0 0		
Flynn, Thomas	Oct. 9, 1839	Ditto	Ditto	68 0 5	20 0 0		
Fitzgerald, Patrick	,,	Ditto	Dromtrasna Harnett.	50 1 0	30 0 0		
*Flynn, John	June 13, 1829	Ditto	Dromtrasna Collins.	118 0 0	54 0 0	. .	Ditto.
*Harnett, Daniel	June 13, 1829	Ditto	Dromtrasna Harnett.	1 2 20 0 3 10 1 2 20	2 0 0 1 0 0 1 0 0		
*Harnett, John	,,	Ditto	Ditto	100 2 0	48 0 0	. .	One of two joint occupiers.
*Harnett, John	April 12, 1830	Ditto	Dromtrasna Collins.	40 1 39	12 0 0	. .	Ditto.
*Harnett, John	,,	Ditto	Ballybehy	21 0 0	9 0 0		
*Kirke, William	June 13, 1829	Ditto	Ditto	74 2 0	35 0 0		
*Keefe, Arthur *Keefe, Patrick	April 12, 1830	Ditto	Ditto	146 0 0	45 0 0	. .	Rated jointly.
*Kirk, Michael	,,	Ditto	Ditto	8 3 0 84 0 0 76 0 0	6 0 0 40 0 0 28 0 0	. .	A Michael Kirk is rated as sole occupier of the first of these tenements, as one of two joint occupiers of the second, and as one of two joint occupiers of the third. It does not appear whether there are two (or more) distinct persons of the name in the townland.
Lyddy, Rev. Daniel	Oct. 12, 1840	Ditto	Dromtrasna Collins.	22 2 28	18 0 0		
*M'Auliffe, Denis	June 13, 1829	Ditto	Ballybehy	41 0 0	9 0 0		
*M'Enry, Patrick	April 12, 1830	Ditto	Ditto	21 0 9	8 0 0		
*Quirk, Patrick	June 13, 1829	Ditto	Dromtrasna Collins.	51 3 0	12 0 0		
*Quirk, John	,,	Ditto	Ditto	38 3 0	10 0 0	. .	One of two joint occupiers.
Riordon, John	Oct. 9, 1839	Ditto	Ballybehy Darcy	110 0 0	40 0 0	. .	Ditto.
*Roche, Edmond	June 13, 1829	Ditto	Ditto	3 1 0	4 0 0		
*Roche, E. Michael	,,	Ditto	Ditto	53 1 32	22 0 0		
*Riordon, Daniel	,,	Ditto	Ditto	17 0 30	15 0 0	. .	Ditto.
*Roche, David	,,	Ditto	Knocknasna	37 1 0	24 0 0		
*Riordon, Patrick	,,	Ditto	Dromtrasna Collins.	29 0 0	10 0 0		
*Riordon, Darby	Oct. 22, 1832	Ditto	Ballybehy Darcy	71 1 3	28 0 0	. .	Ditto.
Sullivan, William	Oct. 9, 1839	Ditto	Dromtrasna Harnett.	34 2 0	16 0 0		
*Toomey, Daniel	June 13, 1829	Ditto	Ballybehy Darcy	64 3 5	20 0 0		
Walsh, Michael	Oct. 9, 1839	Ditto	Dromtrasna Harnett.	91 0 0	36 0 0		
*Anglim, Darby	Nov. 12, 1832	Ditto	Rathcahill	27 0 0	20 0 0	17 6 0	
*Ahern, Michael	,,	Ditto	Ballinatubrid	34 0 0	32 0 0	31 3 0	Catherine Ahern in rate-book,
*Barry, John	,,	Ditto	Camass and Ballyregan.	6 2 0	9 0 0		
*Brouder, James	,,	Ditto	Arranagh	12 0 0	13 0 0	12 6 0	
*Browne, John	,,	Ditto	Camass	37 1 0	24 0 0	20 15 0	Mary Browne in rate-book.
*Connors, Thomas	,,	Ditto	Treermeanough	23 2 0	23 0 0	22 12 0	
*Casey, John	,,	Ditto	Camass and Ballyregan.	15 2 0	16 0 0		
*Connors, James	,,	Ditto	Treermeanough	23 2 0	23 0 0	22 12 0	
*Conway, John	,,	Ditto	Ballycunnoo	20 0 0	20 0 0	18 17 0	Patrick Conway in rate-book.
*Collins, John	,,	Ditto	Arranagh	19 2 0	14 0 0	10 8 6	
*Collins, Cornelius	,,	Ditto	Ditto	46 0 0	34 0 0	32 11 0	
*Cunningham, Miles	,,	Ditto	Camass and Ballyregan.	43 0 0	30 0 0	31 5 0	
*Corbett, John	,,	Ditto	Ballycunnoo	45 2 0	39 0 0	39 18 0	One of these John Corbetts is distinguished in rate-book by the name of big John Corbett, the other by that of little John Corbett.
*Corbett, John	,,	Ditto	Ditto	21 0 0	16 0 0	. .	
*Dannaher, Bartholomew.	,,	Ditto	Gardenfield	32 2 0	22 0 0	17 11 6	Bartholomew Donohue in rate-book.
*Foley, Michael	,,	Ditto	Ballinvallig	60 3 0	58 0 0	52 18 0	
*Griffin, Darby	,,	Ditto	Treermeanough	42 1 0	46 0 0		
*Haugh, Patrick	,,	Ditto	Ballinvallig	48 0 0	60 0 0	54 12 0	
*Hallinan, John	,,	Ditto	Templeglentane	290 0 0	85 0 0	78 1 0	
*Kiely, Jeremiah	Oct. 22, 1832	Ditto	Mountplummer	14 0 0	15 0 0		
*Keefe, Denis	Nov. 12, 1832	Ditto	Ditto	72 0 0	13 0 0		
*Leahy, Daniel Maurice.	,,	Ditto	Templeglentane	70 0 0	40 0 0		
*Leahy, David	,,	Ditto	Ditto	. . .	. .	137 14 0	David Leahy is no found in rate-book, the tenements (of 70A. each) held by Daniel Leahy and Patrick Leahy are included in the one lease, reserving the rent here stated, and comprising besides 162A. occupied by other persons, and valued at 80*l.*
*Leahy, Patrick Maurice.	,,	Ditto	Ditto	70 0 0	40 0 0		

Rent and Valuation of £10 County Electors, (registered 1829 to 1840,)—*continued.*

COUNTY LIMERICK. NEWCASTLE UNION.

Marked thus * registered in or previous to 1832, and not since re-registered.

Electoral Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voters Register.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
	*M'Enry, Mortimer	Nov. 12, 1832	House and land	Ardnacrohy	44 2 0	48 0 0	45 2 0	Joint occupier with Michael Normoyle, named below.
	*M'Eniry, Thomas	,,	Ditto	Camass and Ballyregan.	36 1 0	33 0 0	23 12 0	Bridget M'Eniry in rate-book.
	*Normoyle, Michael	,,	Ditto	Ardnacrohy	44 2 0	48 0 0	45 2 0	Joint occupier with Mortimer M'Enry, named above.
	*Shannahan, David	Oct. 22, 1832	Ditto	Mount Plummer	410 0 0 5 3 0 52 0 0	62 0 0 7 0 0 60 0 0		
	*Sullivan, Daniel	Nov. 15, 1832	Ditto	Rathcahill	230 1 0	16 0 0	12 5 0	
KILLAGHOLEHANE.	*Brosnihan, William	Oct. 22, 1832	Ditto	Knocktoose	404 0 0	60 0 0		
	*Browne, John	,,	Ditto	Ditto	70 0 0	48 0 0		
	*Connors, Patrick	,,	Ditto	Ditto	486 0 0	36 0 0		
	*Dawly, Patrick	June 13, 1829	Ditto	Barnagurrane	74 2 0	55 0 0		Patrick Daly in rate-book, joint occupier with James Daly.
	*Dawly, Jeremiah	,,	Ditto	Ditto	26 0 0	16 0 0		
	Goold, Thomas	Dec. 28, 1839	Ditto	Glenacopple	16 0 0	5 0 0		
	*Gibbon, William	Oct. 22, 1832	Ditto	Bonlicolletto	25 0 0	18 0 0		Bonlicoletto appears in rate-book to be a part of Barnagurrane.
	*M'Auliffe, Florence	June 13, 1829	Ditto	Barnagurrane	44 0 0	20 0 0		
	*M'Auliffe, Thomas	Oct. 22, 1832	Ditto	Ditto	44 0 0	20 0 0		
	*M'Mahon, Denis	,,	Ditto	Knocktoose	60 0 0 4 0 0	46 0 0 3 0 0		
	*Nunan, Maurice	,,	Ditto	Glenacopple	48 2 0	10 0 0		
	O'Brien, Matthew	Dec. 28, 1839	Ditto	Knocknacartin	114 2 0	40 0 0		
	Sullivan, James	Oct. 9, 1839	Ditto	Farrahy	9 3 0	12 0 0		
	*Shea, Thomas	June 13, 1829	Ditto	Barnagurrane	35 0 0	24 0 0		
	*Stokes, William	Oct. 17, 1829	Ditto	Ditto	32 0 0	20 0 0		
	*Sheehy, Michael	Oct. 22, 1832	Ditto	Tulliha	18 0 0	20 0 0		
	*Sheehy, Patrick	,,	Ditto	Ditto	52 0 0	56 0 0		One of two joint occupiers.
	*Stokes, Mark	Nov. 12, 1832	Ditto	Barnagurrane	13 0 0	8 0 0		
KILLEEDY.	Curtin, Cornelius J.	March 30, 1840	Ditto	Killaculleen	162 0 0	36 0 0		
	*Casey, Cornelius	June 13, 1829	Ditto	Killeedy	100 1 0	86 0 0		
	*Casey, Patrick	,,	Ditto	Ditto	29 1 0	19 0 0		
	*Cussen, Joseph	Nov. 12, 1832	Ditto	Glenmore	81 0 0	76 0 0		
	*Curtin, Laurence J.	,,	Ditto	Killacullen	145 2 0	30 0 0		
	*Dower, Patrick	June 13, 1829	Ditto	Lague	65 0 0	46 0 0		
	*Dower, John *Dower, Michael, junior	,,	Ditto	Ballyowen	82 3 0	60 0 0		
	*Donohue, Terence	Jan. 5, 1831	Ditto	Raheenagh	38 9 0	18 0 0		
	*Flynn, James	Oct. 22, 1832	Ditto	Dorrarry	39 0 0	36 0 0		William Flynn and Owen Flynn (joint occupiers in rate-book.
	*Geery, Edmond	June 13, 1829	Ditto	Raheenagh	35 3 0	22 0 0		
	*Hara, Bryan	,,	Ditto	Killeedy	71 1 0	57 0 0		One of two joint occupiers.
	*Hara, Patrick	,,	Ditto	Ditto	30 1 0	18 0 0		
	*Hannan, Daniel	,,	Ditto	Ballintubber	44 1 0	30 0 0		
	*Hara, F. John	Oct. 15, 1830	Ditto	Killeedy	39 1 0	30 0 0		
	*Haugh, Patrick	Nov. 12, 1832	Ditto	Ballyshane	67 1 0	60 0 0		
	Kiely, John	March 30, 1840	Ditto	Lisnafulla	30 0 0	25 0 0		
	Kiely, Cornelius D.	,,	Ditto	Ditto	30 0 0	25 0 0		
	Keeny, Lawrence	Nov. 12, 1840	Ditto	Dorrery	113 2 0	33 0 0		
	Keane, William	,,	Ditto	Moneboul	43 3 0	20 0 0		
	*Leahy, James	Oct. 22, 1832	Ditto	Turnafulla	100 0 0	19 0 0		
	*Murphy, Jeremiah	Nov. 12, 1832	Ditto	Ballyduhig	129 3 0	78 0 0		Ditto.
	*Mullan, William	,,	Ditto	Glenmore	32 2 0	22 0 0		
	*O'Donnell, John	Jan. 5, 1831	Ditto	Raheenagh	55 1 0	32 0 0		
	*O'Neill, James	Nov. 12, 1832	Ditto	Rathina	32 2 0	27 0 0		James Neal in rate-book
	*Quaid, John	June 13, 1829	Ditto	Ballykenny	35 3 0	27 0 0		
	Shanahan, David	March 30, 1840	Ditto	Coolaleen	45 2 0	23 0 0		
	*Walsh, John	Nov. 12, 1832	Ditto	Rathina	22 3 0	16 0 0		
KILMEEDY.	*Bennis, John	Oct. 17, 1829	House and land	Kilmurry	18 0 0	17 0 0		
	*Browne, Daniel	,,	Ditto	Ditto	40 2 0	32 0 0		
	*Connell, James	April 12, 1830	Ditto	Ditto	25 0 0	24 0 0		
	*Condon, James	Oct. 22, 1832	Ditto	Clouncrippa	16 0 31	11 0 0		
	Donohue, Timothy	Oct. 13, 1836	Ditto	High Mount	57 0 0	35 0 0		One of two joint occupiers.
	Graham, Robert	June 20, 1840	Ditto	Ditto	35 0 0	28 0 0		
	*Gorman, Owen	Oct. 17, 1829	Ditto	Kilmurry	39 0 0	38 0 0		
	*Gould, Richard	,,	Ditto	Ditto	32 2 0	32 0 0		
	Irwin, John	Oct. 13, 1836	Ditto	Feenagh	45 2 0	36 0 0		
	Irwin, Edmond	,,	Ditto	Belville	170 1 0	90 0 0		
	*Irwin, William	April 12, 1830	Ditto	Feenagh	45 2 0	44 0 0		
	Lynch, John	June 20, 1840	Ditto	Clouncrippa	23 2 0	24 0 0		
	*Lynch, Morty	Oct. 22, 1832	Ditto	Ditto	43 0 0	28 0 0		
	*Lynch, Daniel	,,	Ditto	Ditto	12 3 35	11 0 0		David Lynch in rate-book.
	Murphy, Edmond	March 26, 1833	Ditto	Clounrusk	52 0 0	28 0 0		
	*M'Carthy, Patrick	Oct. 17, 1829	Ditto	Kilmurry	100 2 0	111 0 0		
	Mealy, Edmond	April 4, 1839	Ditto	Ditto	32 2 0	32 0 0		
	Riordan, John	Oct. 13, 1836	Ditto	Clouncrippa	27 2 0	23 0 0		
	Ryan, Daniel	,,	Ditto	Kilmurry	28 0 0	25 0 0		
	*Ryan, William	Oct. 17, 1829	House	Ditto	52 2 0	54 0 0		
	Sullivan, William	Dec. 27, 1836	Ditto	Gurteen	3 1 0	2 0 0		
	*Toomey, Edmond	Nov. 12, 1832	Ditto	Ditto	4 1 0	3 0 0		

Rent and Valuation of £10 County Electors, (registered 1829 to 1840,)—*continued.*

COUNTY LIMERICK. NEWCASTLE UNION.

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Electoral Division.	Names of £10 Electors whose Tenements are situated in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voter Registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
	*Toomey, Darby	Nov. 12, 1832	Ditto	Gurteen	4 1 0	3 0 0		
	Vaughan, James	June 20, 1840	Ditto	Clouncrippa	31 2 13	27 0 0		
	Vaughan, Thomas	,,	Ditto	Kilmurry	0 2 0	4 0 0		
	Walsh, Darby	,,	Ditto	Clouncrippa	30 0 0	30 0 0		One of two joint occupiers.
	Watson, Thomas	,,	Ditto	Clounrusk	35 0 0	37 0 0		
CASTLETOWN.	Browne, Patrick	Oct. 9, 1837	Ditto	Croughteen	10 1 0	11 0 0		
	Boyce, James	Dec. 27, 1837	Ditto	Ditto	6 2 0	4 0 0		
	Barry, David	June 20, 1840	Ditto	Castletown	16 1 0	21 0 0		
	Coll, Henry	Oct. 13, 1836	Ditto	Clounee	55 1 0	31 0 0		Peggy Coll, widow of Henry in rate-book.
	Cahill, Bartholomew	Dec. 28, 1839	Ditto	Coolagoun	13 0 0	8 0 0		
	*Cahill, Bartholomew	April 12, 1830	Ditto	Croughteen	0 1 0	3 0 0		
	Deely, Patrick	June 20, 1840	Ditto	Drewscourt	61 0 0	70 0 0		
	Fitzgerald, Patrick	Oct. 13, 1836	Ditto	Derawlin	8 1 0 1 2 20	9 0 0 10 0 0		
	Gore, John	,,	Ditto	Ditto	10 3 0	8 0 0		
	Hedderman, Patrick	Oct. 9, 1837	Ditto	Croughteen	11 0 0	10 0 0		
	Lane, John	Dec. 27, 1837	Ditto	Croughteen	13 0 0	8 0 0		One of two joint occupiers.
	Lee, David	Oct. 14, 1839	Ditto	Rossmore	29 1 0	27 0 0		
	*Lynch, Patrick	Nov. 8, 1832	Ditto	Cappanahane	8 3 0	9 0 0		Patrick Lynch appears also from rate-book as landlord of two adjoining tenements; one valued at 3*l.*, and the other at 6*l.*
	*Lynch, Michael	,,	Ditto	Ditto	11 2 0	10 0 0		Michael Lynch is named also as landlord of four adjoining tenements, net annual value of which amounts to 5*l.*
	*Lynch, John	,,	Ditto	Ditto	11 1 0	10 0 0		
	Mortal, Thomas	Oct. 13, 1836	Ditto	Derawlin	9 2 0	7 0 0		
	M'Eniery, Gerald	Oct. 9, 1837	Ditto	Rossmore	11 2 0	10 0 0		
	Meade, William	,,	Ditto	Ditto	16 0 0	14 0 0		
	Meade, George	,,	Ditto	Ditto	16 0 0	14 0 0		
	Meers, John	,,	Ditto	Croughteen	9 3 0 9 3 0	7 0 0 7 0 0		
	Murphy, William	Dec. 28, 1839	Ditto	Coolagoun	17 2 0	20 0 0		
	Meehan, John	June 20, 1840	Ditto	Castletown	86 0 0	121 0 0		
	Nunan, Denis	Oct. 16, 1840	Ditto	Ditto	82 0 0	102 0 0		
	O'Shea, Jeremiah	Oct. 13, 1836	Ditto	Derawlin	32 1 0	25 0 0		
	Ryan, John	March 28, 1837	Ditto	Gurtroe	6 2 0	5 0 0		
	Scully, John	Oct. 13, 1836	Ditto	Incha	29 3 0	29 0 0		
	Tuohill, George	,,	Ditto	Derawlin	24 3 0	26 0 0		
ARDAGH.	Breen, Edmond	Dec. 28, 1839	Ditto	Killard	43 2 0	56 0 0		
	Enright, Thomas	March 30, 1835	Ditto	Ardagh	2 0 0	10 0 0		
	*Enright, Cornelius	Nov. 8, 1832	Ditto	Kilreash	102 0 0	126 0 0		John Enright in rate-book, in which he appears as occupier of the entire townland.
	*Griffin, John	July 6, 1830	Ditto	Lishenogh	40 2 0	39 0 0		The name of this townland, according to rate-book, is Lisbrenagh.
RATHRONAN.	*Ambrose, Thomas	Oct. 17, 1832	Ditto	Liscordan	32 2 0	28 0 0		
	*Ahern, Daniel	,,	Ditto	Templeclea	101 0 0	30 0 0		One of two joint occupiers.
	Connors, Michael	March 31, 1834	Ditto	Dromadda	126 0 0	34 0 0		Joint occupier with John Connors, named below.
	Connors, Patrick	,,	Ditto	Ditto	206 0 0	43 0 0		
	Connell, John	,,	Ditto	Ditto	202 0 0 86 0 0	42 0 0 13 0 0		
	Connors, John	,,	Ditto	Ditto	126 0 0	34 0 0		See last observation.
	*Colbert, William	Oct. 17, 1829	Ditto	Templeclea	97 0 0 94 0 0	34 0 0 22 0 0		
	*Cleary, William	,,	Ditto	Ditto	260 0 0	37 0 0		
	Donovan, Daniel	April 3, 1840	Ditto	Liscordan	32 2 0	28 0 0		
	*Dannaher, P. M.	Oct. 17, 1829	Ditto	Templeclea	136 0 0	26 0 0		
	*Dore, William	,,	Ditto	Ditto	42 0 0	14 0 0		
	*Danaher, Michael	,,	Ditto	Ditto	136 0 0	26 0 0		
	*Dalton, Michael	,,	Ditto	Ditto	170 0 0	28 0 0		He is besides joint occupier of the next tenement, with James Dalton and another.
	*Dalton, James	,,	Ditto	Ditto	81 0 0	34 0 0		One of three joint occupiers, one of them being Michael Dalton.
	*Danaher, William	,,	Ditto	Ditto	136 0 0	22 0 0		
	*Danaher, Daniel	,,	Ditto	Ditto	198 0 0 25 0 0	30 0 0 3 0 0		
	Frawley, John	March 31, 1834	Ditto	Dromadda	151 0 0	15 0 0		
	Hunt, Timothy	,,	Ditto	Ditto	84 1 0	28 0 0		
	*Hayes, Michael	Oct. 17, 1829	Ditto	Templeclea	165 0 0	24 0 0		
	*Halloran, Maurice	,,	Ditto	Ditto	24 0 0	28 0 0		
	*Kiely, Edmond	June 13, 1829	Ditto	Ditto	227 0 0	20 0 0		
	*Kiely, Sylvester	Jan. 6, 1830	Ditto	Liscordan	32 2 0	28 0 0		
	Leahy, John	March 31, 1834	Ditto	Dromadda	154 0 0	28 0 0		
	Liston, Edmond	,,	Ditto	Ditto	220 0 0	29 0 0		
	*Leahy, William	Oct. 17, 1829	Ditto	Templeclea	170 0 0	28 0 0		
	M'Coy, Timothy D.	March 31, 1834	Ditto	Dromadda	230 0 0	47 0 0		
	*Mullans, Denis	Oct. 17, 1829	Ditto	Templeclea	97 0 0	25 0 0		
	*Mullins, Patrick	April 12, 1830	Ditto	Ballyrohane	21 2 0	7 0 0		

Rent and Valuation of £10 County Electors, (registered 1829 to 1840,)—*continued.*

COUNTY LIMERICK. NEWCASTLE UNION.

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	Quill, Darby	March 31, 1834	Ditto	Dromadda	97 0 0	19 0 0	. .	One of two joint occupiers.
	Roche, Redmond	,,	Ditto	Ditto	96 0 0	16 0 0		
	Roche, James	,,	Ditto	Ditto	297 0 0	24 0 0		
	Roche, John	,,	Ditto	Ditto	209 0 0	38 0 0		
	Sheahan, Michael	,,	Ditto	Ditto	202 0 0	25 0 0		
	*Sheehy, Roger	Oct. 17, 1829	Ditto	Templeclea	60 0 0	7 0 0		
	*Sheehy, Edmond	,,	Ditto	Ditto	60 0 0	8 0 0		
	*Sheehy, John	,,	Ditto	Ditto	92 0 0	7 0 0		
	Wolfe, Michael P.	March 31, 1834	Ditto	Dromadda	240 0 0	20 0 0		
	Wolfe, James R.	,,	Ditto	Ditto	130 0 0	13 0 0		
	White, Edmond	,,	Ditto	Ditto	202 0 0	28 0 0		
	White, Patrick	,,	Ditto	Ditto	225 0 0	30 0 0		
	White, John	,,	Ditto	Ditto	158 0 0	28 0 0		
	Wolfe, Maurice R.	,,	Ditto	Ditto	198 0 0	30 0 0		
	Wolfe, Maurice M.	,,	Ditto	Ditto	155 0 0	21 0 0		
	Wolfe, Mich. John	,,	Ditto	Ditto	150 0 0	24 0 0		
CLOUNCAGH.	*Browne, Patrick	April 12, 1830	House and land	Lisanesky	34 0 2	37 0 0		
	*Browne, Thomas	,,	Ditto	Ditto	34 0 2	37 0 0		
	*Barry, James	,,	Ditto	Ditto	40 1 39	45 0 0		
	*Barry, Philip	,,	Ditto	Ditto	55 0 11	61 0 0		
	Fitzgibbon, John	April 3, 1840	Ditto	Clounca	18 0 0	8 0 0		
	*Flemming, William	Oct. 22, 1832	. .	Ballynoe	. .	. .	. .	Does not appear in rate-book as occupier, but is named as landlord of two tenements in the townland of Ballynoe; one valued at 40*l.*, the other at 8*l.*
	Keefe, John	March 26, 1833	Ditto	Ditto	9 2 0	8 0 0		
	M'Eniry, Thomas	April 3, 1840	Old demesne	Ballyhahill	76 0 0	82 0 0		
	*Madigan, Owen	April 12, 1830	House and land	Lisanesky	25 3 26	28 0 0	. .	Appears also from rate-book to be the landlord of several adjoining tenements; see above, the names Browne and Barry.
	Nash, Richard	April 3, 1840	Ditto	Clounca	18 0 0	8 0 0		
	O'Dell, Robert F.	,,	Ditto	Ballyhahill	80 0 0	50 0 0		
	O'Dell, Henry	,,	Ditto	Ditto	84 0 0	35 0 0		
NEWCASTLE.	*Ambrose, James	April 12, 1830	House and land	Ardrine	13 0 0	9 0 0		
	Carroll, William	Oct. 9, 1839	House	Newcastle	. .	15 0 0		
	*Connors, William	June 13, 1829	House and land	Dunganville	4 2 0	4 0 0		
	*Condon, Patrick	April 12, 1830	Ditto	Ardrine	65 1 0	74 0 0		
	*Creedon, Roger	,,	Ditto	Ditto	29 1 0	25 0 0		
	*Creedon, James	,,	Ditto	Ditto	29 1 0	25 0 0		
	*Casey, Michael	,,	Ditto	Upper Grange	32 1 0	40 0 0		
	*Crowe, John	Nov. 12, 1832	Ditto	Ardrine	23 0 0	20 0 0		
	*Cummins, John	,,	House and offices	Newcastle	. .	12 0 0		
	*Crowe, Edmond	,,	House and land	Ardrine	13 1 0	12 0 0		
	Dowling, John	Dec. 28, 1839	House	Newcastle	. .	30 0 0		
	*Enright, Michael	June 13, 1829	Ditto	Ditto	. .	5 0 0		
	*Felan, William	Nov. 12, 1832	Ditto	Ditto	. .	12 0 0		
	*Hough, John	,,	House and land	Dually	24 1 0	26 0 0	25 0 0	
	*Hurley, Cornelius	,,	Ditto	Ditto	24 1 0	23 0 0	63 16 0	
	*Hurley, Darby	,,	Ditto	Ditto	48 2 0	45 0 0		
	Larkin, Timothy	March 30, 1840	House	Newcastle	. .	30 0 0		
	*M'Elligott, Edmond	Nov. 12, 1832	Ditto	Ditto	. .	15 0 0	. .	The rated occupier is Pierce M'Elligott, son of Edmund M'Elligott, who is dead.
	*O'Kieffe, John	,,	Ditto	Ditto	5 0 0	5 0 0	. .	John Keiffe in rate-book.
	*Riedy, Denis	,,	Ditto	Ditto	4 0 0	4 0 0	. .	Is named also in rate-book as landlord of an adjoining tenement valued at 2*l.*
	*Sweeny, Roger	,,	Ditto	Ditto	. .	10 0 0	. .	Mrs. Bridget Sweeny (his widow) in rate-book.
MAHOONAGH.	Ahern, John	Oct. 13, 1836.	House and land	Ballydorty	75 0 0	41 0 0		
	*Browne, Edmond	April 12, 1830	Ditto	Welshestown	48 2 0	33 0 0		
	*Barry, Maurice	Jan. 5, 1831	Ditto	Enniskeen	35 0 0	25 0 0		
	Collins, John	March 30, 1840	Ditto	Feonagh	36 0 0 49 0 0	30 0 0 16 0 0		
	*Connors, Daniel	April 12, 1830	Ditto	Danganbeg	40 2 0	20 0 0	. .	One of two joint occupiers.
	*Connors, Thomas	,,	Ditto	Welshestown	19 0 0	17 0 0		
	*Clifford, David	,,	Ditto	Ditto	26 1 0	17 0 0		
	*Cussen, Thomas	Nov. 12, 1832	Ditto	Fanelihane	37 2 0	29 0 0		
	*Connors, John	,,	Ditto	Ballinakillabeg	18 0 0	14 0 0		
	*Connors, Maurice	,,	Ditto	Danganbeg	40 2 0	31 0 0	. .	Ditto.
	Danaher, Denis	March 30, 1840	Ditto	Curragh	67 1 0	52 0 0		
	*Enright, Michael	Oct. 22, 1832.	Ditto	Ditto	17 1 0	13 0 0		
	*Flanigan, Michael	April 12, 1830	Ditto	Danganbeg	40 2 0	31 0 0		
	*Flanagan, Patrick	July 6, 1830	Ditto	Fehonagh	52 0 0	36 0 0		
	*Foster, John	Oct. 14, 1831.	Ditto	Ahavulk	18 0 0	15 0 0		
	*Fitzpatrick, Connor	Nov. 12, 1832	Ditto	Ballinakillabeg	18 2 0	14 0 0		
	Grady, Stephen	March 30, 1840	Ditto	Kilaready	59 0 0	50 0 0		
	*Irwin, John	Jan. 22, 1831	Ditto	Ditto	36 2 0	32 0 0		
	Kennedy, John	March 30, 1840	Ditto	Curragh	21 1 0	17 0 0		
	*Keefe, James	April 12, 1830	Ditto	Welshestown	33 1 0	23 0 0		
	*Keefe, Nicholas	July 6, 1830	Ditto	Fehonagh	63 0 0	34 0 0	. .	Ditto.
	*Kiely, Cornelius	Oct. 14, 1831.	Ditto	Ahavulk	32 2 0	30 0 0		
	Liston, James	March 30, 1840	Ditto	Mahoonagh	61 0 0	43 0 0		
	Liston, James, jun.	,,	Ditto	Curragh	37 0 0	30 0 0		

Rent and Valuation of £10 County Electors (registered 1829 to 1840)—*continued.*

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MAHOONAGH.	Nix, John	,,	Ditto	Kilaready	95 0 0	83 0 0		
	*O'Donnell, John	Jan. 5, 1831	Ditto	Ahavulk	81 0 0	85 0 0		One of two joint occupiers.
	*O'Neill, Michael	Oct. 14, 1831.	Ditto	Ditto	40 0 0	30 0 0		
	*Pickley, John	Nov. 12, 1832	Ditto	Clounsherick	21 2 0	13 0 0		
	Sheahan, Michael	March 30, 1840	Ditto	Fehonagh	61 2 0	34 0 0		
	*Tracey, James	Oct. 22, 1832.	Ditto	Curragh	26 0 0	21 0 0		Ditto.
	Ward, Patrick	March 30, 1840	Ditto	Ditto	26 1 0	12 0 0		Ditto.
DRUMCALLAGHER.	*Benness, Joseph	Oct. 22, 1832.	Ditto	Dromcolloher	0 0 2	1 0 0		Appears from rate-book to be the landlord of two adjoining tenements, one valued at 4*l.* and the other at 1*l.*
	*Doulan, David	June 13, 1829	Ditto	Knockacreagh	1 3 0	2 0 0		David Doulan appears from rate-book to be the landlord of two adjoining tenements, one of them valued at 5*l.*, the other at 50*l.*
	*Dowling, Timothy	,,	Ditto	Ditto	11 2 0	7 0 0		Timothy Dowling appears from rate-book to be the landlord of an adjoining tenement, valued at 11*l.*
	*Fitzgibbon, Patrick	Oct. 22, 1832.	Ditto	Ditto	58 2 0	54 0 0		
	*Gorman, William.	,,	Ditto	Dromcolloher and Coolaboy	5 0 0 0 1 10	3 0 0 7 0 0		
	Hayes, William	Oct. 9, 1839	Ditto	Dromcolloher	8 1 0 8 0 0	27 0 0 12 0 0		
	*Harrigan, Edmond	Oct. 22, 1832.	Ditto	Gardenfield	125 0 0 65 0 0	115 0 0 70 0 0		Edmond Hannigan in rate-book.
	*Noonan, John	April 12, 1830	Ditto	Dromcolloher	45 2 0	28 0 0		
	O'Brien, Michael	Oct. 15, 1838.	Ditto	Coolaboy and Dromcolloher.	40 2 0	37 0 0		
	Sullivan, John	Oct. 13, 1836.	Ditto	Ards	44 2 0	35 2 0		In rate-book not Ards, but Callahuo.
	Savage, Jeremiah.	Oct. 9, 1839	Ditto Ditto	Dromcolloher	1 2 20 6 2 0	3 0 0 4 0 0		Appears in rate-book as landlord of an adjoining tenement, valued at 1*l.*
	Stack, James	March 30, 1840	Ditto Tolls & customs	Ditto	36 2 0 . .	42 0 0 30 0 0		
	*Stokes, Patrick	Oct. 17, 1829.	House and land	Knockacreagh	8 1 0	9 0 0		
	Winter, James	Oct. 24, 1838.	Ditto	Carhuards and Dromcolloher.	3 1 0	10 0 0		
BALLINGANY.	Burns, John	Oct. 13, 1836.	Ditto	Kilonihill	24 2 0	20 0 0		
	Bennett, James	,,	Ditto	Ballyguile	63 1 0	70 0 0		
	Burns, John	April 3, 1840.	Ditto	Knockfierna	2 0 0 2 2 0	1 0 0 1 0 0	none.	Knockfierna, except a small part included in Ballyelan, is called in rate-book Ballygrennan. It does not appear whether there are two distinct persons of the name of John Burns in the townland.
	*Burns, Edmond	June 13, 1829	Ditto	Kilmacanerla	75 0 0	80 0 0		Daniel Burns in rate-book.
	*Browne, David	Oct. 17, 1829.	Ditto	Morenane	55 0 0	61 0 0		
	*Broderick, Daniel.	April 12, 1830	Ditto	Knockfierna	5 0 0 2 0 0	1 0 0 1 0 0	none.	
	*Blake, Richard	July 6, 1830	Ditto	Morenanes	24 0 0	23 0 0		
	*Beggane, Maurice	Nov. 12, 1832	Ditto	Knockfierna	5 2 0	2 0 0		
	*Barry, David	Nov. 15, 1832	Ditto	Kilmacow	150 0 0	202 0 0		
	Carroll, Michael	Oct. 13, 1836.	Ditto	Killatell	32 2 0	35 0 0		Ballygrennan in rate-book comprises Killatell as well as Knockfierna.
	Collins, John	March 28, 1837	Ditto	Kilmacow	29 0 0	33 0 0		
	Carroll, John	Dec. 28, 1839	Ditto	Coolruss	48 2 0	57 0 0		
	*Cronin, Owen	June 13, 1829	Ditto	Knockfierna	4 0 0	3 0 0		In Ballyelan, which appears to comprise part of Knockfierna.
	*Costelloe, James	,,	Ditto	Ditto	4 2 0	5 0 0		
	*Curtin, Timothy	April 12, 1830	Ditto	Ballyelane	110 0 0	110 0 0		
	*Connor, Carmody.	,,	Ditto	Ditto	23 0 0	20 0 0		
	*Collins, Patrick	,,	Ditto	Ditto	45 0 0	48 0 0		
	*Cagney, William	July 6, 1830	Ditto	Morenanes	64 3 0	40 0 0		Widow Jane Cagney in rate-book.
	*Costelloe, Michael	Oct. 17, 1832.	Ditto	Knockfierna	12 0 0	1 0 0		
	*Connell, David	,,	Ditto	Kilmacow	35 2 0	36 0 0		
	*Curtin, John	Nov. 12, 1832	Ditto	Killatell	3 2 0	1 0 0		
	Dunworth, Peter	Oct. 13, 1836.	Ditto	Kilmichael	17 2 0	18 0 0		
	Dineen, Jeremiah.	,,	Ditto	Ballingarry	8 0 15	15 0 0		
	*Fean, Timothy	July 6, 1830	Ditto	Morenane	27 2 0	23 0 0		
	Hannan, John.	Oct. 13, 1836.	Ditto	Killatell.	40 2 0 36 2 0	40 0 0 30 0 0		
	Hannan, Michael.	,,	Ditto	Ditto	40 2 0 10 0 0	42 0 0 5 0 0		
	Horan, Edmond	,,	Ditto	Kilmihill	21 0 0	20 0 0		Michael Horan in rate-book.
	Hartigan, Patrick	April 3, 1840.	Ditto	Knockfierna	7 0 0	6 0 0		In the Ballyelan part of Knockfierna in rate-book.
	*Houlihan, James	June 13, 1829	Ditto	Killatell.	22 2 0	20 0 0		
	Houlihan, James	Oct. 17, 1839.	Ditto	Morenane	82 0 0	91 0 0		
	*Hartigan, James	April 12, 1830	Ditto	Ballyelane	26 0 0	32 0 0		
	Jourdan, John	Dec. 27, 1836	Ditto	Killatell.	18 0 0	17 0 0		
	*Kilbridge, Thomas	April 12, 1830	Ditto	Knockfierna	3 0 0	1 0 0		
	Lee, John	Oct. 13, 1836.	Ditto	Graiguebeg	85 0 0	80 0 0		
	Leeny, David	,,	Ditto	Kilmichael	16 1 0	12 0 0		
	Lee, William	Dec. 27, 1836	Ditto	Graiguebeg	114 0 0	80 0 0		
	Mitchell, Thomas	Oct. 13, 1836.	House	Ballingarry	. .	9 0 0		
	*M'Grath, Thomas.	April 12, 1830	House and land	Knockfierna	4 0 0	1 0 0		

Rent and Valuation of £10 County Electors (registered 1829 to 1840)—*concluded.*

COUNTY LIMERICK. NEWCASTLE UNION.

Marked thus * registered in or previous to 1832, and not since re-registered.

Electoral Division.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate Book.	Situation of Property in respect of which Voters Register.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
BALLINGANY.	Noonan, Thomas	Oct. 13, 1836.	Ditto	Ballyguilitagle	63 1 0	68 0 0	. .	One of two joint occupiers.
	Noonan, James	,,	Ditto	Ditto	126 2 0	130 0 0		
	O'Keefe, James	,,	Ditto	Kilmichael	35 2 0	36 0 0		
	O'Dell, Crone	April 3, 1840.	Ditto	Fairfield	52 0 0	45 0 0	. .	The name of this townland in rate-book is Ballykevane.
	*Power, William	June 13, 1829	Ditto	Killateen	32 0 0	37 0 0	. .	In Ballygrennane in rate-book.
	Ready, George	Oct. 9, 1837	Ditto	Kilmichael	19 2 0	16 0 0		
	Riedy, William	,,	Ditto	Ditto	24 0 0	22 0 0		
	*Regan, Cornelius	April 12, 1830	Ditto	Ballyelane	26 0 0	23 0 0	. .	Connor Regan in rate-book, joint occupier with Darby Regan, named below.
	*Riedy, James	,,	Ditto	Ditto	9 2 0 3 0 0	8 0 0 1 0 0		
	*Regan, Thomas	,,	Ditto	Ditto	5 0 0	3 0 0	. .	One of two joint occupiers.
	Scollard, Patrick	Oct. 13, 1836.	Ditto	Kilmichael	21 0 0	15 0 0		
	Sheehan, Patrick	,,	Ditto	Ballinleena	21 2 0	22 0 0		
	*Storan, John	Oct. 17, 1829.	Ditto	Morenane	164 0 0	178 0 0	. .	John Storen, sen., and John Storen, jun., (joint occupiers) in rate-book.
	*Storen, Patrick	,,	Ditto	Ditto	34 1 0	32 0 0		
	*Storen, Thomas	,,	Ditto	Ditto	79 0 0	96 0 0		
	*Shiels, David	July 6, 1830.	Ditto	Ditto	48 2 0	42 0 0	. .	David Shiely in rate-book.
	*Shea, Thomas	Nov. 15, 1832	Ditto	Kilmackarrearla	106 2 0	95 0 0	. .	James and Thaddeus Shea (joint occupiers) in rate-book.
	*Taylor, John	April 12, 1830	Ditto	Ballyelane	17 0 0	18 0 0		
	Wallace, William	Dec. 27, 1836	Ditto	Lisduane	26 0 0	22 0 0		
	*White, Nicholas	Oct. 17, 1832.	Ditto	Knockfierna	3 2 0	1 0 0	. .	Widow Jane White in rate-book.
	*White, William	,,	Ditto A pound	Ditto Ditto	2 0 0 2 2 0	1 0 0 3 0 0		

RENT AND VALUATION OF OCCUPIERS.

TOWN OF NEWCASTLE. NEWCASTLE UNION.

Streets.	Name of Occupier.	Estimated Extent. Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
The Square.	Rev. Thomas Locke	. .	34 0 0	18 18 6	*Note. The tenements upon which no observations are made, are held by the occupiers directly under the trustees of the estates of the Earl of Devon.*
	Surgeon Thomas Phayer	. .	17 0 0	17 0 0	
	John Keane, Esq.	. .	20 0 0	9 9 3	
	Alfred Furlong, Esq.	. .	20 0 0	2 16 8	Head rent payable for this plot of three houses. John Walker landlord of Sweeny's house, and pays *no rent*. Michael Scanlan, landlord of Kirkham's house, and pays no rent.
	John Sweeny	. .	14 0 0	11 0 0	
	Thomas Kirkham	. .	13 0 0	10 0 0	
	Mr. Nicholas C. Darcy	. .	4 0 0	4 0 0	Under-tenants to Mr. Thomas Kirkham, who holds under the trustees at a rent of 1*l.* 0*s.* 6*d.*
	Denis Nunan	. .	5 0 0	6 0 0	
	Robert Cussen	. .	12 0 0	12 0 0	Under-tenant to Barry Sullivan who holds under the trustees at a rent of 1*l.* 0*s.* 6*d.*
	Mrs. Frances O'Dell	. .	9 0 0	10 0 0	Under-tenant to Mrs. Catherine Copley, who holds under the trustees at a rent of 1*l.* 0*s.* 6*d.*
	Mary Kelly	. .	2 0 0	2 7 4	
	Richard Leahy	. .	3 0 0	4 0 0	Under-tenants to the Widow Wall, who holds under the trustees at a rent of 5*l.*
	Laurence Dwyer	. .	2 0 0	3 0 0	
	John Healy	. .	4 0 0	2 7 4	
	Mr. James O'Conner	. .	10 0 0	13 0 0	Under-tenant to Mr. Joseph Cussen, who holds under the trustees at a rent of 2*l.* 15*s.* 4*d.*
	Michael Cregan	. .	5 0 0	10 0 0	Under-tenant to Mrs. Ellen Curlin, who holds under the trustees at a rent of 1*l.* 4*s.* 8*d.*
	Mrs. Bridget Sweeny	. .	10 0 0	2 4 0	
	James Sullivan	. .	7 0 0	1 1 0	
	Jeremiah O'Conner	. .	8 0 0	6 0 0	Under-tenant to Daniel Cahil, who holds under the trustees at a rent of 12*s.* 4*d.*
	Mr. Richard Murray	. .	2 0 0	1 0 0	
	Denis Buckley	. .	2 0 0	1 0 0	
	Mr. Richard Murray	. .	4 0 0	1 18 0	
	Michael Foley	. .	1 0 0	1 0 0	
	Cornelius Dore	. .	8 0 0	12 0 0	Under-tenants to Mr. Mathias Bluett, who holds under the trustees at a rent of 23*l.* 13*s.* a-year, and retains in his own possession a garden, part of the premises for which he pays that rent.
	Cornelius King	. .	3 0 0	4 0 0	
	Thomas M'Mahon	. .	1 0 0	1 0 0	
	David Dooley	. .	2 0 0	2 0 0	
	John Hallinan	. .	12 0 0	3 0 0	
	Miss Mary Gun	. .	30 0 0	. .	The six occupiers whose names are next after that of Miss Anne Gun are under-tenants to the representatives of John Gun, deceased, who hold the entire under the trustees, at a rent of 30*l.* 15*s.*
	Miss Anne Gun	. .	30 0 0	. .	
	John Dowling, Esq.	. .	30 0 0	30 0 0	
	Rev. Thomas Plummer	. .	30 0 0	30 0 0	
	Conyers Darcy, Esq.	. .	30 0 0	30 0 0	
	Mr. Hugh M'Gunn	. .	10 0 0	33 0 0	
	Lieut. Pierce O'Donnell	. .	23 0 0		
	Mr. Richard Murray	. .	33 0 0	33 0 0	
	Mr. William Quinlan	. .	30 0 0	30 0 0	Under-tenant to Mr. Nicholas Meade, who holds under the trustees at a rent of 7*l.* 11*s.* 6*d.*
Old Turnpike Street.	John Reidy	. .	9 0 0	4 2 0	
	Patrick Houlihan	. .	7 0 0	8 0 0	Under-tenant to Mr. Dooly, who holds under the trustees at a rent of 10*s.* 6*d.*
	Widow Mary White	. .	9 0 0	8 0 0	Under-tenant to John Commane who holds under the trustees at a rent of 10*s.* 6*d.*
	Thomas Walker	. .	4 0 0	8 0 0	Under-tenant to Daniel Moore, who holds under the trustees at a rent of 15*s.* 2*d.*
	Mr. William Dartnell	. .	4 0 0	10 0 0	Under-tenants to Miss Ann Gun, who holds under the trustees at a rent of 9*s.* 6*d.*
	James Hallinan	. .	4 0 0	5 0 0	
	Patrick Neville	. .	3 0 0	0 9 6	
	Mrs. Mary Roche	. .	8 0 0	0 14 8	
	Widow Mary Nash	. .	5 0 0	8 0 0	Under-tenant to John Ryan's representatives, who hold under the trustees at a rent of 9*s.* 6*d.*
	Patrick Guerin	. .	5 0 0	5 0 0	Under-tenant to John Walker, who holds under the trustees at a rent of 11*s.* 4*d.*
	Daniel Madigan	. .	3 0 0	1 8 4	
	John Flanigan	. .	3 0 0	4 0 0	Under-tenant to Bartholomew Cahill, who holds under the trustees at a rent of 1*l.* 2*s.* 9*d.*
	John M'Carthy	. .	1 0 0	3 0 0	
	Patrick Cavanagh	. .	3 0 0	4 0 0	Under-tenants to Wm. Dowling, who holds under the trustees at a rent of 8*s.* 6*d.*
	Patrick Murphy	. .	1 0 0	2 0 0	
	John Jefferies	. .	1 0 0	2 0 0	
	Mary Conway	. .	2 0 0	4 0 0	Under-tenants to John Moore, who holds under the trustees at a rent of 10*s.* 6*d.*
	Ellen Reidy	. .	1 0 0	2 0 0	
	John Brouder	. .	2 0 0	4 0 0	
	William Baker	. .	2 0 0	0 10 0	Under-tenants to John D. Moore who hold under the trustees at a rent of 1*l.* 16*s.*
	Thomas Walker	. .	2 0 0	4 0 0	
	James Nunan	. .	1 0 0	2 0 0	
	Mary Mulcahy	. .	3 0 0	4 0 0	
	John Cregan	. .	2 0 0	3 0 0	Under-tenant to Thomas Kirkham, who holds under the trustees at a rent of 12*s.* 4*d.*
	Edward Gorman	. .	3 0 0	4 0 0	Under-tenants to Thomas Donegan. Head-rent payable by Donegan for the two houses.
	Thomas Donegan	. .	3 0 0	1 8 4	
	Hannah Connell	. .	5 0 0	5 0 0	Under-tenant to Mrs. Bridget Sweeny, who holds under the trustees at a rent of 13*s.* 9*d.*
Churchtown Row.	Robert Cussen	0 1 11	2 0 0	1 8 4	These occupiers are labourers holding immediately under the trustees.
	Mary Mullane	0 1 11	2 0 0	1 12 0	
	Edward Carey	0 1 11	2 0 0	1 12 0	
	William Kelly	0 1 11	2 0 0	1 12 0	
	Timothy Larken	0 1 11	2 0 0	1 12 0	
	James Mullane	0 1 11	2 0 0	1 12 0	
	James Casey	0 1 11	2 0 0	1 12 0	
	David Murphy	0 1 11	2 0 0	1 12 0	
	Patrick Lucitt	0 1 11	2 0 0	1 12 0	
	Thomas Cronin	0 1 11	2 0 0	1 12 0	
	Cornelius Cremin	0 1 11	2 0 0	1 12 0	
	John Spillane	0 1 11	2 0 0	1 12 0	
	Roger Kelly	0 1 11	2 0 0	1 12 0	

APPENDIX.

Newcastle.

Rent and Valuation of Occupiers.

Rent and Valuation of Occupiers,—*continued.*

TOWN OF NEWCASTLE. NEWCASTLE UNION.

Electoral Division.	Streets.	Name of Occupier.	Estimated Extent. Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
NEWCASTLE.	BISHOP STREET.	Patrick Shea	0 1 11	2 0 0	1 12 0	These occupiers are labourers holding immediately under the trustees.
		William Baker	0 1 11	2 0 0	1 12 0	
		William Histon	0 1 11	2 0 0	1 12 0	
		David Egan	0 1 11	2 0 0	1 12 0	
		James M'Mahon	0 1 11	2 0 0	1 12 0	
		Laurence Kelly	0 1 11	2 0 0	1 12 0	
		Roger Kelly	0 1 11	2 0 0	1 15 0	
		Honora Geany	. .	4 0 0	4 0 0	Maurice Dooly the immediate tenant to trustees of these eight holdings, at a rent of 6*l.* 3*s.* Has underlet the four first at a rent of 20*l.*, to Mrs. Catherine Copley, who has again underlet to Geany, Power, and Carey, at the rent here given, retaining a part in her own possession.
		Mr. Richard Power	. .	16 0 0	20 0 0	
		Mrs. Catherine Copley	. .	3 0 0	. .	
		Mr. John Carey	. .	1 0 0	2 0 0	
		Edmond Sweeny	. .	1 0 0	1 0 0	
		Mary Mulcahy	. .	1 0 0	1 0 0	
		Mary Cangney	. .	1 0 0	1 0 0	
		John Leahy	. .	1 0 0	1 0 0	
		Miss Elizabeth O'Keeffe	. .	5 0 0	6 0 0	Under-tenants to Miss Ann Gun, who holds under the trustees at a rent of 1*l.* 1*s.* 3*d.*
		Richard Neill	. .	4 0 0	4 0 0	
		Michael Pearce	. .	2 0 0	2 0 0	Under-tenants to John Keane, Esq., who holds the entire under the trustees at a rent of 4*l.* 19*s.* 4*d.*
		John Dower	. .	2 0 0	2 0 0	
		Bridget Scanlan	. .	2 0 0	2 0 0	
		John White	. .	2 0 0	2 0 0	
		Michael Regan	. .	2 0 0	2 0 0	
		Timothy Lacy	. .	1 0 0	2 0 0	
		James Geany	. .	2 0 0	2 0 0	
		Patrick Joyce	. .	1 0 0	2 0 0	
		Bridget Hanrahan	. .	2 0 0	2 0 0	
		John Harte	. .	2 0 0	2 0 0	
		Julia Barrett	. .	1 0 0	2 0 0	
		Patrick Connor	. .	2 0 0	2 0 0	
	NORTH MAIDEN STREET.	Surgeon Thomas Ambrose	. .	33 0 0	33 0 0	Under-tenants to Mr. N. Meade, who holds under the trustees at a rent of 6*l.* 3*s.* for both.
		Patrick Lenihan	. .	33 0 0	33 0 0	
		Timothy Larkin	. .	30 0 0	5 2 6	Immediate tenant to the trustees.
		Dr. Denis M'Carthy	10 0 0	60 0 0	80 0 0	Under-tenants to Daniel M'Carthy, Esq., who holds the entire, along with 11 acres in Gurtboy (occupied by Edward Dartnell) as immediate tenant to the trustees, at a rent of 33*l.* 8*s.* 6*d.*
		Patrick Kennedy	. .	18 0 0	20 0 0	
		John Collins	. .	18 0 0	20 0 0	
		Mr. James O'Brien	. .	20 0 0	20 0 0	
		Patrick Grury	. .	18 0 0	20 0 0	
		Mrs. Catherine Copley	. .	18 0 0	20 0 0	
		John Leahy	. .	12 0 0	10 0 0	The two first are under-tenants to Mr. Daniel Leahy, who pays 3*l.* 15*s.* 8*d.* to the trustees for the entire.
		Widow Ellen Leahy	. .	12 0 0	10 0 0	
		Mr. Daniel Leahy	. .	24 0 0	3 15 8	
		Elizabeth O'Brien	. .	10 0 0	12 0 0	Under-tenants to Mr. Pat. Griffin, who holds under the trustees at a rent of 2*l.* 3*s.* 9*d.*
		John D. Moore	. .	7 0 0	10 0 0	
		John Duhigg	. .	7 0 0	10 0 0	
		Thomas Enright	. .	12 0 0	14 0 0	Under-tenant to John Reidy, who holds under the trustees at a rent of 15*s.* 8*d.*
		Jeremiah Moore	. .	16 0 0	0 17 6	
		Michael Noonan	. .	10 0 0	10 0 0	Noonan is under-tenant to Nash, whose rent to the trustees for the entire is 18*s.*
		Richard Nash	. .	10 0 0	0 18 0	
		Patrick Dundon	. .	8 0 0	0 17 0	Immediate tenants to the trustees.
		Patrick M'Emery	. .	4 0 0	0 13 0	
		John Commins	. .	12 0 0	0 17 0	
		William Phelan	. .	12 0 0	5 4 0	Martha Bowles, mother of, and tenant (rent free) to, the last.
		Martha Bowles	. .	6 0 0		
		Honor Cronin	. .	10 0 0	10 0 0	Under-tenants to Jeremiah Moore, who holds those two houses under the trustees, at a rent of 19*s.*
		Cornelius Corbett	. .	10 0 0	10 0 0	
		Margaret Minahan	. .	10 0 0	12 0 0	Under-tenant to Dr. M'Carthy, who holds under the trustees at a rent of 16*s.*
		Catherine Callaghan	. .	6 0 0	1 14 0	Catherine Callaghan pays the 1*l.* 14*s.* to the trustees for the two houses; Raleigh is her tenant.
		Thomas J. Raleigh	. .	5 0 0	5 0 0	
		Timothy Connors	. .	1 0 0	3 0 0	Immediate tenants to the trustees.
		Margaret Collins	. .	3 0 0		
		John Scanlan	. .	6 0 0	5 4 0	
		Cornelius Casey	. .	4 0 0	5 4 0	
		Michael Leahy	. .	4 0 0	5 4 0	
		Michael Regan	. .	4 0 0	4 0 0	Catherine Connors pays the 1*l.* 6*s.* to the trustees for the two houses; Regan is her tenant.
		Catherine Connors	. .	3 0 0	1 6 0	
		Thomas Egan	. .	4 0 0	5 0 0	Denis Reidy pays the 2*l.* 11*s.* to the trustees for the four houses, the other occupiers here named being his tenants.
		Patrick Molony	. .	4 0 0	6 0 0	
		Denis Reidy	. .	4 0 0	2 11 0	
		William Lane	. .	2 0 0	4 0 0	
		Denis O'Connor	. .	5 0 0	2 7 4	
		John Robinson	. .	4 0 0	6 0 0	Under-tenant to Michael Foley, who holds under trustees at a rent of 1*l.* 18*s.*
		Judith M'Can	. .	3 0 0	4 0 0	Under-tenants to the representatives of Pat. Connell, who hold the two houses under the trustees at a rent of 13*s.* 6*d.*
		Elizabeth O'Donnell	. .	3 0 0	4 0 0	
		Richard Lee	. .	4 0 0	6 0 0	Under-tenant to John Carmody.
		John Carmody	. .	10 0 0	3 15 8	Rent payable by John Carmody for this house and the last.
		Maurice Harnett	. .	4 0 0	1 18 0	
		Patrick Quin	. .	4 0 0	1 18 0	
		Daniel Egan	. .	5 0 0	5 0 0	Under-tenants to the Widow Enright, who holds the two houses under the trustees at a rent of 1*l.* 11*s.*
		Charles O'Brien	. .	5 0 0	5 0 0	
		Isaac Griffin	. .	4 0 0	5 0 0	Under-tenants to Patrick Lacy, who holds under the trustees at a rent of 1*l.* 11*s.*
		Mary Minahan	. .	4 0 0	5 0 0	

Rent and Valuation of Occupiers—*continued.*

TOWN OF NEWCASTLE. NEWCASTLE UNION.

Streets.	Name of Occupier.	Estimated Extent. Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
North Maiden Street.	James Halpin		4 0 0	1 4 6	
	Patrick Hayes		5 0 0	5 0 0	Under-tenant to Dr. M'Carthy, who holds under the trustees at a rent of 19*s.*
	Margaret Speirin		5 0 0	0 19 0	
	Mary Sarsfield		3 0 0	3 0 0	Under-tenant to Timothy Larkin, who holds under the trustees at a rent of 16*s.* 6*d.*
	Daniel M'Mahon		5 0 0	0 15 0	
	John Wolfe		3 0 0	1 3 6	
	Thomas Duhigg		4 0 0	1 0 6	
	John Collins		4 0 0	4 0 0	Under-tenant to Daniel M'Mahon, who holds under the trustees at a rent of 1*l.* 3*s.* 6*d.*
	Michael Flanigan		4 0 0	1 11 0	
	Denis Sheahan		4 0 0	4 0 0	Under-tenant to Pat. Hayes, who holds under the trustees at a rent of 1*l.* 2*s.*
	Daniel Murphy		4 0 0	0 12 6	
	Garrett Shaughnessy		3 0 0	1 0 0	Rent paid by G. Shaughnessy to trustees for these two houses, O'Brien being his under-tenant.
	Michael O'Brien		3 0 0	4 0 0	
	John Guiry		3 0 0	4 0 0	Under-tenant to Mary Halpin, who pays the 1*l.* 6*s.* 6*d.* to the trustees for the two houses.
	Mary Halpin		3 0 0	1 6 6	
	John Mullane		2 0 0	2 0 0	Under-tenants to the representatives of William Thomas Locke, Esq., deceased, who pay trustees a rent of 10*l.* 4*s.* a-year for the entire.
	Ellen Reidy		6 0 0	4 0 0	
	John Collins		3 0 0	3 0 0	
	Michael Reidy		3 0 0	3 0 0	
	Thomas Anglim		2 0 0	3 0 0	
	Betty Nolan		3 0 0	3 0 0	
	Denis Keeffe		3 0 0	3 0 0	
	William Baker		1 0 0	2 0 0	The immediate tenants to the trustees of these tenements are John O'Brien and the Widow Cummins, who pay a rent of 3*l.* a-year.
	Patrick Lacy		3 0 0	3 0 0	
	John O'Brien		4 0 0	1 10 0	
	John Wolfe		2 0 0	2 0 0	
	Daniel Burnes		1 0 0	2 0 0	
	Richard Atkins		2 0 0	1 10 0	
	James Browne		3 0 0	0 16 0	
	Ellen Browne		2 0 0	0 10 0	
	Patrick Nunan		2 0 0	3 0 0	Under-tenant to James and Ellen Browne.
South Maiden Street.	Patrick Brouder		11 0 0	12 0 0	Under-tenants to representatives of Mary and Thomas Walker, who hold under the trustees at a rent of 6*l.* 3*s.*
	John Spillane		11 0 0	12 0 0	
	Mr. Patrick Griffin		12 0 0	6 10 0	
	Bridget Heffernan		8 0 0	9 18 0	Under-tenants to Mr. Henry O'Brien, who holds these houses and a stable and yard (not valued) occupied by Mr. D. Theahy, and let for 9*l.* 10*s.*, and pays the trustees a rent of 9*l.* for the entire.
	Daniel Griffin		8 0 0	9 18 0	
	James Hennessy		5 0 0	9 0 0	
	Patrick Gavin		10 0 0	9 10 0	
	Daniel M'Carthy		5 0 0	5 0 0	Under-tenants to James M'Can, who holds under the trustees at a rent of 1*l.* 18*s.*
	Daniel Lyons		8 0 0	8 0 0	
	Henry Smith		10 0 0	12 0 0	Under-tenant to the representatives of Jer. Mingane, who holds under the trustees at a head rent of 19*s.*
	Mrs. Margaret Moone		12 0 0	12 0 0	Under-tenant to the representatives of William Thomas Locke, Esq., who hold under the trustees at a rent of 19*s.*
	Catherine Stack		3 0 0	4 0 0	Under-tenant to Enright and Keeffe, who are the immediate tenants to the trustees of the three tenements, at 2*l.* 14*s.* a-year.
	Michael Enright		5 0 0	1 7 0	
	John Keeffe		5 0 0	1 7 0	
	Michael Barry		13 0 0	16 0 0	Under-tenants to Counsellor David Leahy, who holds under the trustees at a rent of 2*l.* 13*s.*
	James M'Emery		13 0 0	16 0 0	
	John Barrett		2 0 0	2 0 0	Under-tenant to Jer. Moore, who holds under the trustees at a rent of 1*l.*
	Patrick Moran		9 0 0	14 0 0	
	Margaret Manning		3 0 0	3 0 0	Under-tenants to John Commane, who holds under the trustees at a rent of 1*l.* 8*s.*
	Cornelius Harrigan		6 0 0	7 0 0	
	William Fahy		3 0 0	8 0 0	
	William Fahy		3 0 0		
	Patrick Connors		10 0 0	5 0 0	Under-tenant to Mrs. Catherine Callaghan, who holds under the trustees at a rent of 1*l.*
	Andrew Duffy		10 0 0	10 0 0	
	William Collins		1 0 0	0 12 0	Under-tenant to Widow Shene, who holds under the trustees at a rent of 7*s.* 6*d.*
	Edmond Murphy		3 0 0	4 10 0	
	Thomas Reidy		3 0 6	0 7 6	
	Cornelius Rourke		2 0 0	3 0 0	Under-tenant to Houlihan and Histon, who pay the 1*l.* 9*s.* for the three tenements.
	Thomas Houlihan		3 0 0	1 9 0	
	Mary Histon		4 0 0		
	Patrick Browne		3 0 0	4 0 0	Brown is under tenant to Murrin, who pays the 1*l.* 2*s.* for the two tenements.
	John Murrin		3 0 0	1 2 0	
	Timothy Quin		3 0 0	1 2 0	Rent payable by Quin to the trustees for the two holdings, David Enright being his under-tenant.
	David Enright		2 0 0	3 0 0	
	Jeremiah Creedon		4 0 0	5 0 0	Under-tenants to Mr. Dalton, who holds under the trustees at a rent of 1*l.* 5*s.* 8*d.*
	Michael Halpin		3 0 0	4 0 0	
	Mary Nolan		3 0 0	4 0 0	Under-tenants to John Reidy, who holds under the trustees at a rent of 1*l.* 8*s.* 4*d.*
	John Condon		2 0 0	2 10 0	
	John Kilmartin		3 0 0	4 0 0	
	John Spillane		2 0 0	3 0 0	Spillane is under-tenant to Enright, who pays the 1*l.* 4*s.* to the trustees for the entire.
	Jeremiah Enright		2 0 0	1 4 0	
	Patrick Lacy		3 0 0	1 12 0	Patrick Lacy is the immediate tenant to the trustees at the 1*l.* 12*s.* a-year of these four tenements; the other occupiers here named are his under-tenants.
	William O'Brien		3 0 0	5 0 0	
	William Mullane		1 0 0	2 10 0	
	William Ahern		3 0 0	4 0 0	
	John Callaghan		2 0 0	0 7 6	
	Catherine Bentley		3 0 0	1 6 6	
	Mary Nash		3 0 0	1 4 0	Thomas Anglim is under-tenant to Mary Nash, who pays the 1*l.* 4*s.* to the trustees for the two tenements.
	Thomas Anglim		2 0 0	3 0 0	

APPENDIX.

Newcastle.

Rent and Valuation of Occupiers.

Rent and Valuation of Occupiers—*continued.*

TOWN OF NEWCASTLE. NEWCASTLE UNION.

Electoral Division.	Streets.	Name of Occupier.	Estimated Extent. Statute Measure.	Net Annual Value as in Rate Book.	Rent.	Observations.
			A. R. P.	£. s. d.	£. s. d.	
NEWCASTLE.	SOUTH MAIDEN STREET.	John Griffin	. .	2 0 0	0 9 6	
		Michael Sheahan	. .	1 0 0	0 9 6	
		Honora Egan	. .	2 0 0	0 18 6	Under tenant to Honora Egan, who pays the 18s. 6d. to the trustees for the two tenements.
		John Hartigan	. .	1 0 0	1 10 0	
		Denis Rahilly	. .	3 0 0	0 18 6	
		Thomas Houlihan	. .	2 0 0	3 0 0	Thomas Houlihan, Richard King, and John Moran, named lower down, are under tenants to Thomas Madigan, who holds the three tenements under the trustees at a rent of 1*l.* 3*s.*
		Thomas Connors	. .	1 0 0	0 9 6	
		George Lyndon	. .	4 0 0	0 11 6	
		James Kenny	. .	1 0 0	1 0 0	
		William Moylan	. .	1 0 0	1 0 0	
		John Fitzgerald	. .	1 0 0	1 0 0	
		Thomas Williams	. .	1 0 0	1 0 0	
		Morgan Cregan	. .	2 0 0	0 7 6	See observations after names of John Connors and Owen Summers lower down.
		Richard King	. .	2 0 0	2 0 0	After name of Thomas Houlihan above see observation.
		John Moran	. .	2 0 0	2 0 0	
		John Connors	. .	2 0 0	2 0 0	Connors and Summers are under-tenants to Morgan Cregan named above, who pays the 7s. 6d. to the trustees for the three tenements.
		Owen Summers	. .	2 0 0	2 0 0	
		Richard Cotter	. .	1 0 0	2 10 0	Under-tenants to John Commane, who holds under the trustees at a rent of 19s.
		Michael M'Coy	. .	1 0 0	2 10 0	
		Daniel Eraght Connors	. .	2 0 0	0 9 6	Mary Hayes is under-tenant to Daniel Eraght Connors, who pays the 9s. 6d. to the trustees for the entire.
		Mary Hayes	. .	1 0 0	1 10 0	
		Owen M'Carthy	. .	3 0 0	0 9 6	See observation after name of John Upton lower down.
		Cornelius Enright	. .	2 0 0	0 12 0	Casey and Keeffe are under-tenants to Enright, who pays the 12s. a-year for the three tenements to the trustees.
		Michael Casey	. .	1 0 0	2 0 0	
		Daniel Keeffe	. .	2 0 0	2 10 0	
		John Upton	. .	1 0 0	2 0 0	Under-tenant to Owen M'Carthy named above who pays the 9s. 6d. a-year for the two tenements.
	BRIDGE STREET.	James Nash	. .	20 0 0	5 2 6	Nash pays the 5*l.* 2*s.* 6*d.* to the trustees for these two tenements, Dowling, being his under-tenant.
		Patrick Dowling	. .	20 0 0	16 0 0	
		William Carroll	. .	15 0 0	6 12 6	
		John Madigan	. .	8 0 0	4 14 6	
		William Dowling	. .	14 0 0	10 5 0	
		Florence O'Connell	. .	18 0 0	10 5 0	
		Richard Pitts	. .	16 0 0	14 0 0	Under-tenant to Patrick Hoare, named below
		Thomas Madigan	. .	16 0 0	2 5 0	
		Edmond Dore	. .	12 0 0	2 5 0	
		Patrick Hoare	. .	4 0 0	4 10 0	Hoare who is immediate tenant to the trustees of this tenement, and those occupied by his under-tenants Richard Pitts, George Roche and Honora Leahy, pays the 4*l.* 10*s.* a-year for the entire.
		George Roche	. .	8 0 0	8 0 0	
		Honora Leahy	. .	4 0 0	6 0 0	
		William Fuller Harnett and Timothy Man. Harnett.	. .	30 0 0	. .	Under-tenants to Mrs. Harnett, who holds under the trustees at a rent of 25*l.* 12*s.* 6*d.* for the entire.
		John Morrison	. .	22 0 0	23 0 0	
		Daniel Keane	. .	22 0 0	23 0 0	
		Mrs. Jane Lombard	. .	22 0 0	24 0 0	
		Daniel Murphy	. .	22 0 0	20 0 0	Under-tenants to the representatives of Mr. William Dooly, who holds the entire under the trustees at a rent of 37*l.* 17*s.* a-year.
		Patrick Dore	. .	15 0 0	18 0 0	
		Miles O'Brien	. .	22 0 0	23 0 0	
		Mary O'Brien	. .	8 0 0	10 0 0	
		Cornelius Ward	. .	12 0 0	12 0 0	
		Patrick O'Brien	. .	15 0 0	30 0 0	
		Mr. James Armstrong	. .	12 0 0		
		Catherine Moore	. .	10 0 0	10 0 0	
		Honora M'Elligott	. .	7 0 0	. .	Sister of Pierce M'Elligott, this being part of his house, at the corner of North Quay.
	THE NORTH QUAY.	Pierce M'Elligott	. .	15 0 0	8 10 4	The tenement rated as Honora M'Elligott's in Bridge-street is part of this
		Rev. Fielding Morrison	. .	25 0 0	20 10 0	
		Trustees of Devon Estates	. .	15 0 0	10 10 0	
		Thomas O'Brien	. .	15 0 0	15 3 0	
		Unoccupied	. .	. .	. .	
		Mr. Robert Cussen	. .	50 0 0	Rent free.	
		Mr. John Harnett	. .	20 0 0	18 18 6	
		Mr. Edward Massy	. .	20 0 0	18 18 6	
		Rev. Edward Gerahty	. .	20 0 0	18 18 6	
		Doctor John Pierce	. .	25 0 0	28 7 6	
		Rev. John Creed	. .	20 0 0	20 10 0	
		Mr. John K. Sheehy	. .	20 0 0	21 0 0	
		Rev. John Locke	. .	20 0 0	20 10 0	
		Rev. Thomas Coll, P. P.	. .	20 0 0	0 5 0	A nominal rent.
		THE MEAT SHAMBLES	. .	20 0 0	14 0 0	Ten stalls in shambles (let by the week) producing about 14*l.* yearly.
		THE TOLLS AND CUSTOMS OF NEWCASTLE.	. .	100 0 0	. .	The tolls and customs of the fairs and markets of Newcastle are not let by the trustees, the collection averages about 100*l.* nett.
MONAGEA.	BACHELOR'S WALK.	Margaret Buckley	. .	1 0 0	1 18 0	This is the rent which Margaret Buckley pays the trustees for this tenement and the nine others (all small cabins), occupied by her under-tenants named below.
		William M'Leish	. .	1 0 0	0 10 6	
		Mary Denaher	. .	1 0 0	2 0 0	Under tenants to Margaret Buckley named above, see observation after her name.
		James Fitzgerald	. .	1 0 0	2 0 0	
		Richard Moore	. .	1 0 0	2 0 0	
		Edmond Kennedy	. .	1 0 0	2 10 0	
		Mary Conway	. .	1 0 0	2 0 0	
		Daniel O'Brien	. .	1 0 0	0 10 0	
		James Fitzmaurice	. .	2 0 0	3 0 0	
		George Pratt	. .	2 0 0	2 10 0	
		James Hanly	. .	1 0 0	0 10 0	

Rent and Valuation of Occupiers—*continued.*

TOWN OF NEWCASTLE. NEWCASTLE UNION.

Division.	Streets.	Name of Occupier.	Estimated Extent. Statute Measure.	Net Annual Value as in Rate Book.	Rent.	Observations.
			A. R. P.	£. s. d.	£. s. d.	
MONAGEA.	BACHELOR'S WALK.	Michael Brouder	. .	2 0 0	0 13 0	
		Patrick Hayes	. .	2 0 0	0 14 0	Mullins and Walker are under-tenants to Patrick Hayes, who pays the 14*s.* to the trustees for the three tenements.
		Mary Mullins	. .	1 0 0	2 0 0	
		Francis Walker	. .	1 0 0	2 0 0	
		Timothy Kelly	. .	2 0 0	1 1 6	
		William O'Brien	. .	2 0 0	0 11 6	
		John Denaher	. .	2 0 0	0 15 4	
		John Murphy	. .	2 0 0	1 11 0	
		Denis Murphy	. .	1 0 0		
		James Griffin	. .	1 0 0	3 0 0	Under-tenants to Mr. Richard Murray, who holds under the trustees at a rent of 9*s.* 6*d.*
		Laurence M'Auliffe	. .	1 0 0	3 0 0	
		Richard Roche	. .	1 0 0	2 0 0	Under-tenants to representatives of David Curtin, who holds under the trustees at a rent of 11*s.* 4*d.*
		Thomas Doorty	. .	2 0 0	2 10 0	
		Roger Caven	. .	2 0 0	2 0 0	
	CHAPEL LANE.	John Gorman	0 1 0	2 0 0	2 1 0	Keane and Smith are under-tenants to John Gorman, who pays the 2*l.* 1*s.* for the three tenements.
		James Keane	. .	1 0 0	2 0 0	
		Michael Smith	. .	1 0 0	2 0 0	
		Martha Bowles	0 0 10	5 0 0	6 10 0	Under-tenants to James Grady, who holds under the trustees at a rent of 1*l.* 5*s.*
		Ellen Lynch	. .	2 0 0	5 0 0	
		Widow Mary Roche	. .	1 0 0	1 5 0	Dillon and Casey are under-tenants to the Widow Roche, who pays the 1*l.* 5*s.* for the three tenements.
		Bridget Dillane	. .	1 0 0	2 0 0	
		William Casey	. .	1 0 0	2 0 0	
		John Hunt	. .	1 0 0	2 10 0	Under-tenants to James Dore, who holds under the trustees at a rent of 1*l.* 18*s.*
		James Mullane	. .	2 0 0	3 0 0	
		Margaret Denaher	. .	2 0 0	3 0 0	
		John Doorty	. .	2 0 0	3 0 0	
		Thomas Houlihane	. .	1 0 0	0 8 6	
		Robert Cussen	. .	3 0 0	0 7 7	
		Honora Sheehy	. .	1 0 0	0 10 0	
		William Dowling	. .	1 0 0	0 10 0	
		David Dowling	. .	1 0 0	0 14 0	
		John Sexton	. .	2 0 0	0 15 0	
		Denis Sweeny	. .	1 0 0	0 14 0	
		John Fitzgibbon	. .	1 0 0	0 10 0	
		Patrick Rourke	. .	1 0 0	0 7 6	
		Johanna Cotter	. .	1 0 0	0 9 6	
		Bridget Manning	. .	1 0 0	0 15 0	Dalton and Stephenson are under-tenants to Manning and Moore.
		James Dalton	. .	1 0 0	3 0 0	
		Patrick Stephenson	. .	1 0 0	2 0 0	
		Johanna Moore	. .	1 0 0	0 15 0	
		Michael O'Brien	. .	2 0 0	0 9 6	
		John Cotter	. .	1 0 0	0 5 0	
		Widow Mary Farrell	. .	2 0 0	0 9 6	
		Ellen M'Can	. .	1 0 0	0 10 6	
		William Meany	. .	1 0 0	0 9 6	
		Ellen Murphy	. .	1 0 0	0 7 6	
		Thomas Fitzgibbon	. .	1 0 0	0 11 4	
		Edward Brownder	. .	1 0 0	0 9 6	
		John Mulvehill	. .	2 0 0	0 9 6	
		Michael Haneen	. .	1 0 0	2 0 0	Haneen is under-tenant to Patrick Hurley, who pays the 15*s.* for the two tenements.
		Patrick Hurley	. .	1 0 0	0 15 0	
		David Connors	. .	2 0 0	0 11 9	
		John Naughten	. .	2 0 0	0 9 6	
		James Collins	. .	3 0 0	0 9 6	
		Patrick Leahy	. .	4 0 0	1 0 6	
		Jeremiah Mulvehill	. .	2 0 0	0 9 6	
		Denis Histon	. .	1 0 0	0 9 6	
		Patrick M'Emery	. .	1 0 0	0 9 6	
		John Liston	. .	1 0 0	0 9 6	Barry is under-tenant to John Liston, who pays the 9*s.* 6*d.* for the two tenements.
		Thomas Barry	. .	1 0 0	2 0 0	
		Edmund Ahern	. .	1 0 0	0 9 6	Fitzgerald is under-tenant to Ahern, who pays the 9*s.* 6*d.* for the two tenements.
		James Fitzgerald	. .	1 0 0	2 0 0	
		John Healy	. .	1 0 0	0 9 6	
		Elizabeth Noonan	. .	1 0 0	0 10 0	
		Mary Collins	. .	1 0 0		
		Maurice Doorty	. .	1 0 0	0 9 6	O'Brien is under-tenant to Maurice Doorty, who pays the 9*s.* 6*d.* for the two tenements.
		Patrick O'Brien	. .	1 0 0	1 10 0	
		William Dillane	. .	1 0 0	0 10 0	Dalton and Foley are under-tenants to Mr. Dillane, who pays the 10*s.* for the three tenements.
		Michael Dalton	. .	1 0 0	2 0 0	
		Johanna Foley	. .	1 0 0	2 0 0	
		Michael M'Donough	. .	1 0 0	0 9 6	M'Carthy and Conway are under-tenants to Michael M'Donough, who pays the 9*s.* 6*d.* for the three tenements.
		Margaret M'Carthy	. .	1 0 0	1 10 0	
		Honora Conway	. .	1 0 0	1 10 0	
		John Lenehane	. .	1 0 0	0 9 6	
		Denis Canty	. .	1 0 0	0 9 6	
		Thomas Collins	. .	1 0 0	. .	
		Thomas Lalee	. .	1 0 0	0 10 3	
	SOUTH QUAY.	Mr. Thomas Fitzgerald	0 1 20	16 0 0	. .	Mr. Thomas Fitzgerald holds these two tenements, (Madigan being his under-tenant) together with 17 acres at Rathrina in this Electoral Division, valued at 33*l.*, at a rent of 30*l.* 5*s.* a-year.
		Thomas Madigan	. .	10 0 0	12 0 0	
		John Fealon	. .	2 0 0	4 0 0	Under-tenants to Mrs. Harnett, who holds under the trustees at a rent of 5*l.* 8*s.* a-year.
		William Tomlinson	. .	2 0 0	3 0 0	
		John Scanlan	. .	4 0 0	7 0 0	
		Margaret Pembroke	. .	4 0 0	5 0 0	Under-tenants to Timothy Breen, who holds under the trustees at a rent of 5*l.* 8*s.*
		Bridget Ransome	. .	5 0 0	8 0 0	
		Martin Rahilly	. .	4 0 0	2 7 4	
		Cornelius Begley	. .	5 0 0	3 4 6	

APPENDIX.

Newcastle.

Rent and Valuation of Occupiers.

Rent and Valuation of Occupiers—*continued.*

TOWN OF NEWCASTLE. NEWCASTLE UNION.

Electoral Division.	Streets.	Name of Occupier.	Estimated Extent. Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
MONAGEA.	South Quay, or Goat Street.	Thomas Naughten	. .	10 0 0	12 0 0	Under-tenant to Catherine Moore, who holds under the trustees at a rent of 1*l.* 1*s.* 4*d.*
		Daniel Curtin	. .	3 0 0	4 0 0	Curtin and O'Neill are under-tenants to Francis Coleman, who pays the 1*l.* 18*s.* to the trustees for the three tenements.
		William O'Neill	. .	3 0 0	6 0 0	
		Francis Coleman	. .	3 0 0	1 18 0	
		John Cregan	. .	4 0 0	4 0 0	Under-tenants to John Hallinan, who holds under the trustees at a rent of 6*l.* 9*s.*
		Mary Breen	. .	4 0 0	4 0 0	
		Maurice Moriarty	. .	5 0 0	8 0 0	Under-tenants to Mr. John Dowling, who holds under the trustees at a rent of 1*l.* 18*s.*
		John Flinn	. .	5 0 0	7 0 0	
		Mr. William Stephenson	. .	14 0 0	14 0 0	Under-tenants to Mr. John Carry, who pays the trustees for these two tenements, and another unoccupied house, 3*l.* 17*s.* 6*d.* a-year
		Mr. Michael Leahy	. .	14 0 0	14 0 0	
		Richard Morissy	. .	3 0 0	4 0 0	Under-tenants to Daniel Cahill, who holds under the trustees at a rent of 17*s.* 11*d.*
		Bartholomew Lyons	. .	3 0 0	4 0 0	
		James Dalton	. .	2 0 0	1 0 8	
		Owen Flinn	. .	3 0 0	5 0 0	Owen Flinn is under-tenant to Patrick Regan, who pays the 17*s.* 6*d.* for the two tenements.
		Patrick Regan	. .	3 0 0	0 17 6	
		Timothy Dowling and Daniel Hunt.	. .	2 0 0	4 0 0	The tenements held by Timothy Larkin as immediate tenant to the trustees, and for which he pays the 6*l.* 2*s.* a-year, comprise those held by the occupiers here named, who are his under-tenants.
		Cornelius Buckley	. .	3 0 0	3 0 0	
		John Keane	. .	2 0 0	3 0 0	
		Patrick Griffin	. .	1 0 0	2 0 0	
		Timothy O'Brien	. .	2 0 0	3 0 0	
		Timothy Larkin	. .	8 0 0	6 2 0	
		James Somers	. .	3 0 0	4 0 0	Under-tenants to Widow Moran, who holds under the trustees at a rent of 1*l.* 4*s.*
		Patrick Crowe	. .	2 0 0	4 0 0	
		Margaret Robinson	. .	2 0 0	0 11 4	
		Johanna Sheahan	. .	2 0 0	2 0 0	Under-tenant to the next.
		John Haneen	. .	1 0 0	1 0 0	
		James Kenny	. .	2 0 0	1 0 0	
		James Haneen	. .	2 0 0	1 0 0	
	Millstream Lane.	James Grady	0 0 10	5 0 0	8 0 0	Grady is under-tenant to Loane, who pays the 1*l.* 14*s.* 4*d.* for the two tenements.
		Richard Loane	0 0 10	4 0 0	1 14 4	
		Patrick Mulvehill	. .	1 0 0	1 0 0	Under-tenant to Mr. Thomas Fitzgerald, of whose holding, No. 1, South Quay, this is part.
		Edmond Harrold	0 0 10	3 0 0	4 10 0	Under-tenant to Patrick Hoare, who holds under the trustees at a rent of 9*s.* 6*d.*
		John Huddy	0 0 10	1 0 0	0 9 6	
		Mr. John Dowling	. .	10 0 0	2 6 0	Hinchy is under-tenant to Mr. Dowling, who pays the 2*l.* 6*s.* for the two tenements.
		Thomas Hinchy	. .	3 0 0	3 0 0	

Rent and Valuation of Occupiers—*continued.*

COUNTY LIMERICK. NEWCASTLE UNION.

Electoral Division.	Townlands.	Name of Occupier.	Estimated Extent. Statute Measure. A.	R.	P.	Net Annual Value as in Rate Book. £.	s.	d.	Rent. £.	s.	d.	Observations.
KILLIR-RONAN.	DROMADDA.	Patrick Michael Wolfe	200	0	0	10	0	0	6	6	0	*Note. The tenements on which no observations are made, are held by the occupiers directly under the trustees of the Devon estates.*
NEWCASTLE.	BALLINGOWN.	Michael & Martin Conway	36	1	0	36	0	0	36	18	0	Under-tenants to Michael Conway.
		Patrick Barry	6	1	0	7	0	0				
		John Cregan	43	0	0	48	0	0	46	7	6	This is the rent paid to the trustees by the representatives of Mrs. Elizabeth Sullivan, their immediate tenant, whose under-tenants are here named, and who derive out of the farm an annual profit rent of upwards of 50*l.*
		David Dowling	41	0	0	47	0	0	45	6	0	
		Thomas Locke, Esq.	51	3	0	60	0	0				
		James Cregan	36	2	0	42	0	0	93	6	0	
		Michael Enright	2	0	0	2	0	0				
	BALLYLAHIFF.	Counsellor John Keane	140	0	0	173	0	0	148	4	0	
		Edmond Connor				1	0	0				Labourers, under-tenants to Mr. Keane.
		James Sheahan				1	0	0				
		William Moore				1	0	0				
	CHURCHTOWN.	Nicholas C. Darcy, Esq.	62	0	0	77	0	0	68	0	0	The townland of Churchtown is immediately adjoining the town of Newcastle and partly let in town fields and gardens.
		William H. De Massy, Esq.	60	0	0	70	0	0	68	0	0	
		Joseph T. Furlong, Esq.	68	0	0	96	0	0	82	8	0	
		Miss Anne Gun	87	2	0	130	0	0	92	12	0	
		Miss Anne Gun	14	0	0	27	0	0	27	8	0	
		John Kennedy	32	1	23	39	0	0	39	3	0	
		Mr. John Carey	46	0	0	43	0	0	45	12	0	
		Patrick and John Hanly	21	0	0	26	0	0	25	12	6	
		Thomas Ambrose	41	2	0	36	0	0	34	17	0	
		James Moore	32	3	0	35	0	0	34	8	0	
		William Baker	0	3	0	2	0	0	1	13	0	
		Mary Madigan	1	0	0	2	0	0	1	13	0	
		Timothy Larkin	0	3	0	2	0	0	1	10	0	
		Thomas Cronin	1	0	0	3	0	0	2	9	0	
		Thomas Trant	0	2	0	1	0	0	0	16	6	
		David Dower	0	3	0	1	0	0	0	14	0	
		Robert Cussen	0	3	0	1	0	0	2	18	0	
			0	3	0	2	0	0				
		William Hirton	0	3	0	1	0	0	1	5	0	
		David Murphy	0	3	0	1	0	0	2	10	0	
			0	3	0	1	0	0				
		Catherine Cronin	0	3	0	1	0	0	0	16	6	
		Patrick Shea	0	2	16	1	0	0	1	5	0	
		John M'Cormick	0	2	16	1	0	0	1	4	6	
		John Conway	0	2	16	1	0	0	1	4	6	
		Thomas Fitzgerald	0	2	16	1	0	0	1	4	6	
		Patrick Dowling	0	2	16	1	0	0	1	4	6	
		James Casey	0	2	16	1	0	0	1	4	6	
		John Spillane	0	3	0	2	0	0	1	13	0	
		William Kelly	0	3	0	2	0	0	1	13	0	
		Denis Ryan	0	3	0	2	0	0	1	13	0	
		Edmond Carey	0	1	24	1	0	0	0	16	6	
		John Flanigan	0	2	16	1	0	0	1	4	6	
		David Spillane	0	2	16	1	0	0	1	5	6	
		Denis Arraght	1	2	0	3	0	0	2	18	6	
		Andrew Regan	0	2	16	1	0	0	1	4	6	
	DROMIN BESSOM.	Denis Ahern	6	2	0	6	0	0	33	8	0	Under-tenants at a rent of £35 a year to John Hallinan, the immediate tenant to the trustees of the Devon estates.
		Maurice Ahern	9	3	0	9	0	0				
		John M'Emery	6	2	0	6	0	0				
		Doctor Denis M'Carthy	165	0	0	140	0	0	126	2	0	
		Cornelius Darne & Thomas Sheahan.	0	1	0	1	0	0				Labourers, under-tenants to Doctor M'Carthy.
			0	0	10	1	0	0				
		Thomas Moore, John and Patrick Reidy.	0	0	10	1	0	0				
			0	0	30	2	0	0				
		Cornelius Daly and John Dalton.	0	0	20	1	0	0				
			0	0	10	1	0	0				
		Cornelius Cremen	21	3	0	20	0	0	19	7	6	
		Garrett Liston	12	3	0	8	0	0	5	19	0	
		John M'Emery	26	3	0	24	0	0	29	7	0	
		Denis Sheehy	24	2	0	15	0	0	11	19	0	
		Nicholas Meade, Esq.	24	1	0	20	0	0	20	16	0	
		Michael Sullivan	0	3	0	2	0	0	2	0	0	
	DROMIN M'TIBLOGH.	Daniel Flanigan	33	1	0	26	0	0	27	2	0	
		Michael Kilmartin	1	2	0	2	0	0	1	8	6	
		Maurice Fitzgibbon	15	2	0	13	0	0	11	16	0	
		Denis Cregan	15	2	0	13	0	0	11	16	0	
		Denis and John Corbett	42	0	0	42	0	0	34	10	0	
		Nicholas Meade, Esq.	175	0	0	156	0	0	111	14	0	This farm improved by Mr. Meade, since it was let (in 1811) at this rent.
		Counsellor John Keane	76	2	0	60	0	0	59	0	0	

APPENDIX.

Newcastle.

Rent and Valuation of Occupiers.

Rent and Valuation of Occupiers,—*continued.*

COUNTY LIMERICK. NEWCASTLE UNION.

Electoral Division.	Townlands.	Name of Occupier.	Estimated Extent. Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
NEWCASTLE.	DROMIN DEELE AND TIERNAMART.	Michael Madigan	60 3 0	60 0 0	59 7 0	
		Timothy Maune	40 0 0	44 0 0	39 15 0	
		Widow Honora Maune	40 0 0	44 0 0	39 15 0	
		Nicholas Meade, Esq.	58 0 0	65 0 0	78 9 0	This farm has been built upon and improved by Mr. Meade, since it was let (in 1814) at this rent.
		Nicholas Meade, Esq.	38 0 0	36 0 0		
		Daniel Leahy	32 1 0	36 0 0	35 16 0	
		Michael and Honora Mullane, and Maurice Casey	37 2 0	48 0 0	47 9 0	
		James Case, sen. and jun.	41 0 0	42 0 0	41 5 0	
		Charles Curtin	. .	1 0 0	. .	Under-tenant to James Casey.
		Mr. John Dowling	55 0 0	59 0 0	60 0 0	
		Patrick Noonan	0 0 10	2 0 0	. .	Under-tenant to John Dowling.
		John M'Mahon	10 0 0	11 0 0	10 13 0	
	DUALLY.	Martin, Andrew, and Maurice Hanly.	30 1 0	35 0 0	30 8 0	
		Ellen Haugh	29 0 0	36 0 0	35 12 0	
		Doctor Denis M'Carthy	28 1 0	35 0 0	34 19 0	
		Daniel Ahern	40 2 0	41 0 0	38 9 0	
		Ellen Ahern	29 0 0	32 0 0	30 16 0	
		Daniel and Patrick Sheehy	19 1 0	24 0 0	20 14 0	
		James Quilty	73 3 0	91 0 0	(52 15 0)	Under-tenant to the representatives of Edward Carte, Esq., formerly agent to the Devon estate, who is immediate tenant to the trustees at the rent here given—the rent paid by James Quilty has not been ascertained.
		John Haugh	24 1 0	26 0 0	25 0 0	
		Edward and Darby Haugh	48 2 0	53 0 0	50 9 0	
		Cornelius Hurley	24 1 0	23 0 0	63 16 0	
		Darby Hurley	48 2 0	45 0 0		
		Denis Madigan	0 3 0	2 0 0	. .	Under-tenant to Darby Hurley.
	DUNGEEHY.	John Hallinan	94 3 0	90 0 0	90 14 0	
		John and James Cooke and Ellen Curtin.	. .	3 0 0	. .	Labourers, under-tenants of John Hallinan.
		James Condon	63 0 0	68 0 0	63 16 0	
		Cornelius M'Mahon	11 0 0	16 0 0	33 18 0	
			15 1 22	19 0 0		
		James & Maurice M'Mahon	16 1 0	24 0 0	81 2 0	
			45 3 0	57 0 0		
		Thomas Locke, Esq.	65 0 0	80 0 0	69 14 0	
	GARRANE-KEVANE.	Johanna Shaughnessy	93 0 0	96 0 0	89 10 0	
		Cornelius Cremen	48 2 0	54 0 0	69 0 0	
		Patrick Cussen	19 1 0	20 0 0		
		Jeremiah and John Sheahan	21 2 0	27 0 0	26 9 0	
	GURTBOY, EAST.	Doctor John Peirce	6 3 0	13 0 0	13 6 6	The townland of Gurtboy immediately adjoins the town of Newcastle, and, with the exception of Castleview demesne, as under, is let in small town fields and gardens.
		Daniel Minahan	14 0 0	27 0 0	27 7 0	
	GURTBOY, WEST.	Thomas Locke, Esq.	8 2 0	16 0 0	14 15 0	
		Thomas Locke, Esq.	56 0 0	140 0 0	140 0 0	Castleview house and demesne.
		Trustees of Earl Devon	13 0 0	27 0 0	. .	Plantations of Castleview.
		David Dowling	1 2 19	3 0 0	2 19 0	
		Roger Kelly	1 3 10	3 0 0	2 19 0	
		Maurice Doorty	0 3 10	2 0 0	1 9 6	
		Patrick Leahy	1 2 0	3 0 0	2 19 0	
		Bridget Scanlan	0 2 0	1 0 0	0 14 6	
		Michael Flanigan	0 2 0	1 0 0	0 15 6	
		William Quin	1 1 0	2 0 0	2 6 0	
		John Harte	1 1 0	2 0 0	3 7 6	
			0 3 0	2 0 0		
		David Dooly	1 2 0	3 0 0	3 4 0	
		William Collins	0 3 0	2 0 0	1 9 6	
		Patrick Shea	1 2 0	3 0 0	2 19 0	
		Widow Eliza Madigan	1 1 0	2 0 0	2 0 0	
		Maurice Dooly	10 2 0	19 0 0	17 14 6	
		Mr. Edward Dartnell	8 2 0	16 0 0	25 13 3	Held under Daniel M'Carthy, Esq., lessee of the Brewery holding in Newcastle, in the lease of which this lot is included.
			2 2 0	4 0 0		
		Jeremiah Hallinan	1 2 0	3 0 0	16 3 0	
			8 1 0	13 0 0		
		John Wallace	2 0 0	3 0 0	13 14 0	
			6 0 0	11 0 0		
		Thomas Lalee	2 2 0	5 0 0	4 15 0	
		James Nash	5 0 0	10 0 0	9 10 6	
		James O'Connor	5 3 0	10 0 0	9 14 0	
		Mr. John Carey	10 0 39	12 0 0	11 4 6	
		Widow Bridget Sweeny	5 2 0	10 0 0	9 18 0	
		Counsellor John Keane	7 1 0	14 0 0	13 8 6	
		William Shaughnessy	1 2 0	3 0 0	2 19 0	
		John Wallace	5 2 0	10 0 0	9 6 6	
		Richard Murray	2 0 0	1 0 0	1 2 0	
		John Long	. .	2 0 0	. .	Under-tenants to Richard Murray.
		Widow Mary Conway	. .	1 0 0	. .	
		Laurence Shaughnessy	2 2 0	4 0 0	3 1 6	
		John Walker	2 0 4	4 0 0	3 14 0	
		Honora Connell	2 1 19	4 0 0	4 9 0	

Rent and Valuation of Occupiers—*continued.*

NTY LIMERICK. NEWCASTLE UNION.

Townlands.	Name of Occupier.	Estimated Extent. Statute Measure. A.	R.	P.	Net Annual Value as in Rate Book. £.	s.	d.	Rent. £.	s.	d.	Observations.
GURTBOY, WEST.	Michael Barry	6	2	21	12	0	0	12	2	6	
	Thomas J. Raleigh	3	1	0	6	0	0	5	16	6	
	Rev. Thomas Plummer	6	0	0	11	0	0	11	19	0	
	Catherine Copley	16	0	0	30	0	0	22	7	6	
	Denis Connor	2	0	0	4	0	0	2	19	6	
	Robert Lacy	1	1	0	4	0	0	2	6	6	
	Laurence Shaughnessy	2	2	13	4	0	0	4	17	6	
	Patrick Morissy	0	3	10	2	0	0	1	19	0	
	John Walker	0	3	0	2	0	0	2	1	0	
	Bridget Sweeny	1	0	0	2	0	0	1	15	0	
	Thomas Kirkham	1	0	0	2	0	0	2	3	6	
	Patrick White	0	3	0	2	0	0	2	2	0	
	Honora Collins	0	3	0	1	0	0	1	1	0	
	Mrs. Margaret Moore	2	0	0	4	0	0	3	16	0	
	William M'Leish	0	2	0	1	0	0	1	4	6	
	Michael Duggan	0	1	0	1	0	0	1	6	6	
GURTBOE.	Daniel Keeffe	1	2	0	3	0	0	2	14	0	
	John Murrin	1	2	0	3	0	0	2	14	6	
	John Enright	2	2	0	4	0	0	3	14	0	
	Michael Casey	1	2	0	3	0	0	2	14	0	
	Timothy Quin	2	2	0	4	0	0	4	9	0	
	Timothy Larkin	1	1	0	2	0	0	2	4	6	
	John M'Carthy	0	2	0	1	0	0	1	4	0	
	Patrick Browne	2	2	0	6	0	0	4	8	0	
	Owen Kilmartin	0	3	0	2	0	0	1	10	0	
	Mary Punch	0	3	0	1	0	0	1	6	0	
	Denis Sheahan	1	2	0	4	0	0	3	14	0	
	Patrick Dowling	1	2	0	3	0	0	3	1	6	
	Daniel M'Mahon	1	0	0	2	0	0	1	18	0	
	James Creedon	1	2	0	2	0	0	2	6	0	
	Jeremiah Euright	1	2	0	3	0	0	2	19	0	
	Widow Margaret Carmody	1	2	0	3	0	0	2	19	0	
	John Healy	0	3	0	1	0	0	1	6	0	
	Daniel Shea	0	3	0	1	0	0	1	5	0	
	Widow Mary M'Coy	0	3	10	2	0	0	5	2	6	
	Rev. Fielding Morrison	4	3	0	9	0	0	8	17	0	
	Doctor John Peirce	3	3	0	8	0	0	6	15	0	
	Richard Nash	19	2	0	19	0	0	19	14	6	
	James and Thomas Harrold	33	2	0	37	0	0	37	3	0	
	Mr. Daniel Leahy	22	2	0	32	0	0	29	10	0	
	John Quin	26	1	0	32	0	0	32	0	0	
	Michael Cregan	19	0	0	25	0	0	25	11	0	
	Patrick M'Mahon	17	2	0	21	0	0	20	3	0	
	William White	1	2	19	3	0	0	2	19	0	
KILRUDDANE.	James Molony	31	2	0	39	0	0	38	17	0	
	Thomas Ambrose	28	2	0	35	0	0	81	13	0	William Connor is under-tenant to Thomas Ambrose.
	William Connor	0	2	0	2	0	0				
	William Ambrose	37	2	0	46	0	0				
MOVIDDY.	Mr. Thomas Fitzgerald	120	2	0	149	0	0	112	10	0	
BALLINVULLEN.	Mr. Edmond Raleigh	100	0	0	62	0	0	64	3	0	
	Thomas M'Emery and Michael Lewis.	3	2	0	3	0	0	.	.		Labourers, under-tenants to Mr. Edmond Raleigh.
	David Doolan and John Howard.	3	3	0	3	0	0	.	.		
	John and Patrick M'Mahon	101	0	0	69	0	0	68	3	0	
	James and Denis Reidy	36	2	0	32	0	0	35	8	0	
	Timothy Dowling	18	2	0	16	0	0	19	14	6	
	Thomas Cussen	3	2	0	2	0	0	2	0	0	
	Mortimer Flanigan	15	0	0	9	0	0	7	19	0	
	Mary and Darby Haugh	98	0	0	60	0	0	74	8	0	Let at this rent in 1821; originally let in 1807 at 119*l.* 4*s.*
CLOUNSHERICK.	Honora Corbett	57	0	0	48	0	0	45	16	0	
	John Kelly	32	2	0	33	0	0	35	17	6	
	Thomas M'Emery	29	1	0	20	0	0	19	9	6	
	John and Thomas Pickley	43	0	0	26	0	0	27	13	6	
	Patrick Creedon	54	2	0	47	0	0	49	2	0	
	James Barry	3	1	0	4	0	0	.	.		Under-tenant to Patrick Cruden at a rent of 3*l.* 16*s.* a-year.
		37	1	0	19	0	0	17	16	0	
	George Stokes	16	2	0	18	0	0	18	0	0	
	David Foley	5	2	0	3	0	0	3	10	0	

APPENDIX.

Newcastle.

Rent and Valuation of Occupiers.

Rent and Valuation of Occupiers—*continued.*

COUNTY LIMERICK. NEWCASTLE UNION.

Electoral Divisions.	Townlands.	Name of Occupier.	Estimated Extent. Statute Measure. A.	R.	P.	Net Annual Value as in Rate Book. £.	s.	d.	Rent. £.	s.	d.	Observations.
MONAGEA.	ARDNACROHY.*	David Guiry	74	0	0	68	0	0	53	4	0	*Note. The tenements on which the observations are made, are held by the occupiers directly under the trustees of the Devon estates.*
		John Shea & David Guiry	20	0	0	21	0	0	20	0	0	
		John O'Donnell	14	2	0	11	0	0	11	0	0	
		Mortimer M'Eniry Michael Normoyle	44	2	0	48	0	0	45	2	0	
		James Slattery	38	3	0	40	0	0	83	4	0	
		William M'Eniry	48	3	0	50	0	0				
		David Guiry	5	2	0	6	0	0	5	9	0	
	ARRANAGH.	Daniel Fitzpatrick	11	3	0	13	0	0	12	6	0	
		Cornelius Cremin	11	3	0	15	0	0	14	13	0	
		Darby Bronder	12	0	0	15	0	0	13	13	0	
		Daniel Bronder	12	0	0	15	0	0	14	5	6	
		James Bronder	12	0	0	13	0	0	12	6	0	
		James Cart	12	0	0	12	0	0	10	19	0	
		Maurice Sheehan	14	2	0	13	0	0	9	1	0	
		John Collins	19	2	0	14	0	0	10	8	6	
		Maurice & John Cremin	59	0	0	60	0	0	56	18	0	
		Cornelius Collins	46	0	0	34	0	0	32	11	0	
	BALLINATURBID.	William Guinnane	31	3	0	26	0	0	22	16	0	
		John Sullivan	26	3	0	27	0	0	25	7	0	
		James Moran	6	2	0	5	0	0	4	3	0	
		Thomas Dunner	13	0	0	12	0	0				
		Denis Morrissy	22	3	0	18	0	0				
		John Connors	10	1	0	8	0	0				
		John Callaghan	0	0	3	1	0	0	31	4	0	The seven names that follow Thomas Dunner's are those of under-tenants paying rent to him.
		Cornelius Moran	.	.		1	0	0				
		Michael Hanrahan	.	.		1	0	0				
		Mary M'Auliffe	.	.		1	0	0				
		James Callaghan	.	.		1	0	0				
		Edmund Moran	19	2	0	16	0	0	14	9	6	
		John & Thomas Connors	39	0	0	39	0	0	48	0	0	
		Martin Connors	12	3	0	12	0	0				
		John Guinnane	17	0	0	17	0	0	17	11	0	
		Catherine Aherne	34	0	0	32	0	0	31	3	0	
		John Riordan	4	0	0	4	0	0	3	1	6	
		James and John Nash	21	0	0	16	0	0	15	4	0	
		John Jordan	.	.		1	0	0				
		Patrick M'Auliffe	.	.		1	0	0				
		Hugh Ward	0	0	10	1	0	0	.	.		Under-tenants paying rent to James and John Nash.
		Patrick Bowler	0	0	10	1	0	0				
		Miss Mary Bourke	29	1	0	34	0	0	43	9	0	
		John Hurley	34	0	0	30	0	0				
		Matthew Tierney	24	0	0	20	0	0	.	.		Under-tenants paying rent to Miss Bourke.
		Daniel Shine	24	1	0	20	0	0				
		John Kennedy	7	1	10	7	0	0	6	18	0	The lease (1811) to R. Bourke, from whom Miss Bourke derives, was intended to give an interest of at least £60 a-year to the lessee, in consideration of his having been the original lessee of the entire townland, the under-tenants he had made then becoming the immediate tenants of the Earl of Devon.
	BALLIN-VALLIG.	Patrick Haugh	48	3	0	60	0	0	54	12	0	
		Darby Cronin	0	1	24	1	0	0	.	.		Under-tenant to Patrick Haugh.
		Michael Foley	60	3	0	58	0	0	52	18	0	
	BALLY-CLOVANE.	Richard M'Mahon	47	0	0	32	0	0	29	5	0	
		Patrick Dowler	39	0	0	33	0	0	31	7	0	
		Daniel T. Leahy	59	0	0	50	0	0	47	5	0	
	BALLYCUNNOO.	Denis Moran	14	0	0	10	0	0	8	9	0	
		James and Denis Enright	41	3	0	31	0	0	30	15	0	
		John Corbett (little)	21	0	0	16	0	0	15	7	6	
		John Corbett (big)	45	2	0	39	0	0	39	18	0	
		Patrick Conway	20	0	0	20	0	0	18	17	0	
		Thomas Cahill	21	0	0	18	0	0	18	9	0	
	BALLYKENNY.	George Mulcahy	34	0	0	39	0	0	40	6	2	
		Patrick Sheahan	5	3	0	7	0	0	7	0	0	
		James Enright	0	0	20	1	0	0	.	.		Under-tenant to Patrick Sheahan.
		James Dower	65 37	0 1	0 0	70 37	0 0	0 0	92	6	0	The 37A. 1R. held by James Dower lie within the electoral division of Killeedy, which includes part of the townland.
		Thomas Holahan	.	.		1	0	0	.	.		
	BALLY-LISANE.	Timothy Dore	90	3	0	100	0	0	78	7	0	
		Cornelius Mulcahy	49	2	0	50	0	0	48	3	0	
		Cornelius Curtin and Catherine Healy	60	0	0	57	0	0	56	14	0	
	BALLY-MACKESY.	John Fitzgibbon	84	1	0	104	0	0	90	19	0	
		Margaret Ambrose and Edward Fitzgibbon	93	1	0	80	0	0	68	8	0	
	BALLYMACK-CRANNELL.	John and Daniel Begley	35	0	0	36	0	0	29	13	6	
		Cornelius Carmody	0	0	20	2	0	0	.	.		Under-tenant to the Begleys.

Rent and Valuation of Occupiers—*continued.*

UNTY LIMERICK. NEWCASTLE UNION.

Townlands.	Name of Occupier.	Estimated Extent. Statute Measure. A.	R.	P.	Net Annual Value as in Rate Book. £.	s.	d.	Rent. £.	s.	d.	Observations.
Ballymorrough.—(Jeffries.)	Mary Dunworth	81	0	0	55	0	0				
	Tim. Pat. & Denis Mulcahy	97	1	0	30	0	0				
	Richard Hanly	34	0	0	18	0	0				
	William Shine	48	3	0	40	0	0				
	Timothy Shanahan	105	1	0	36	0	0				
	John Dowling and John Murphy	242	3	0	35	0	0				
	Edmond & Dan. Connors and Michael Murphy	113	2	0	19	0	0				
	Catherine, William, and Patrick King	178	1	0	30	0	0				
	Darby Honrigan and Pat. and Wm. Mulcahy	136	2	0	35	0	0	378	15	0	This is the rent paid by Edward Jeffries, who holds under lease from Lord Devon's trustees (date 1812). The occupiers here named are under-tenants, whose rents have not been ascertained. It is considered that Mr. Jeffries has a beneficial interest in these lands of at least 300*l.* a-year.
	Michael Galavan	97	1	0	19	0	0				
	William Murphy	97	1	0	18	0	0				
	Darby Murphy	18	0	0	6	0	0				
	Jno. Arraght, Mary & John King, and Mich. Murphy	291	3	0	70	0	0				
	James Nash	42	1	0	45	0	0				
	Thomas Aherne	13	1	0	15	0	0				
	Catherine Corbett	42	1	0	45	0	0				
	Rev. William Ashe	32	2	0	35	0	0				
	William Hayes	97	1	0	18	0	0				
Ballymorrough.—(Gunn.)	James Callaghan	110	1	0	20	0	0				
	Owen King	225	1	0	45	0	0				
	Michael Corbett	26	0	0	20	0	0				
	Patrick Barrett	26	0	0	20	0	0				
	Patrick Hore	227	0	0	20	0	0				
	William Mackeasy	1	2	20	2	0	0				
	Mortimer Flanagan	16	1	0	16	0	0				
	Michael Corbett	3	1	0	4	0	0				
	John Riedy	12	0	0	12	0	0	168	4	0	This is the rent paid by Mrs. Jeffreys, who holds under a lease from the trustees of the Devon estates, dated 1812, for her own life. The occupiers here named are her under-tenants. It is considered that she receives a profit rent of about 100*l.* a-year out of the townland.
	Timothy Dwyer	3	2	0	4	0	0				
	James Wright	7	1	6	8	0	0				
	Darby Noonan	0	3	10	1	0	0				
	Joanna Fechany	42	1	0	38	0	0				
	Pat. and Robt. Hartnett and Maurice Shaughnessy	87	2	0	45	0	0				
	Maurice Doherty	9	3	0	5	0	0				
Ballyquirk.	Daniel T. Leahy	92	2	0	100	0	0	98	18	0	
	Same	118	1	0	116	0	0	105	1	0	
	Timothy Lane	46	1	0	42	0	0	40	11	0	
Camas.	Peppard Sullivan, Esq.	53	2	0	69	0	0				
	William Casey	.	.		1	0	0				
	Maurice Donohue	.	.		1	0	0	49	4	0	This is the rent paid by Mr. Sullivan; the four names following his are those of his under-tenants. He is considered to have an interest in the lands of about 30*l.* a-year.
	Timothy Quin	.	.		1	0	0				
	Patrick Doherty	.	.		1	0	0				
	Denis Mullane	12	3	0	10	0	0	9	17	6	
	Denis Flynn	8	2	0	10	0	0	9	14	6	
	Michael Healy	0	3	10	2	0	0	1	9	0	
	James M'Eniry	35	3	0	35	0	0	28	6	0	
	John Casey	15	2	0	16	0	0	12	9	0	
	James Flynn	.	.		1	0	0	.	.	.	An under-tenant to John Casey.
	Thomas M'Eniry	36	1	0	33	0	0	28	19	0	
	John Sheahan	69	2	0	74	0	0	37	6	0	Assignee of Daniel Fitzpatrick, who was formerly in the employment of the proprietors of the estate, and got this farm at a reduced rent.
	Johanna Shanahan	43	2	0	37	0	0	31	1	0	
	Patrick Hogan	36	2	0	36	0	0	41	3	0	
	John Bronder	22	3	0	21	0	0	19	14	0	
	Mary M'Eniry	89	1	0	78	0	0	68	13	0	Under-tenants to Mary M'Eniry.
	Cornelius Keane	.	.		1	0	0				
	Simon Sweeny	.	.		1	0	0				
	Mary Browne	37	1	0	24	0	0	20	15	0	
	R. Cotter and C. Warde	17	0	0	13	0	0	11	2	6	
	John and Thos. M'Eniary	14	3	0	10	0	0	8	10	0	The 2 A. 2 R., part of this holding, lie within the townland of Ballyregan and electoral division of Killeedy, and are valued separately in consequence.
		2	2	0	1	0	0				
	Michael Enright	17	0	0	14	0	0	11	0	0	
	Patrick Geany and John Buckley	38	3	0	31	0	0	28	12	0	The same observation applies to the 8 A. 1 R. part of this holding.
		8	1	0	5	0	0				
	Miles Cunningham	43	0	0	30	0	0	31	5	0	
	John Barry	6	2	0	9	0	0	8	14	0	
	Denis Halpin	25	1	0	20	0	0	17	18	0	
	Judith Egan & Jas. Keane	22	3	0	14	0	0	12	17	0	
	Bridget M'Eniry	36	1	0	32	0	0	23	12	0	
Clonnes-krehane.	Vere Royse	96	1	0	113	0	0	87	16	0	
	John Condon	96	0	0	118	0	0	97	8	0	The 2 A. 2 R. are valued separately as lying within the electoral division of Newcastle.
		2	2	0	3	0	0				
	James Collins	3	0	0	4	0	0				An under tenant to John Condon.
	Richard Furlong	1	2	20	2	0	0	69	8	0	The 64 A. valued separately as lying within the electoral division of Newcastle.
		64	0	0	70	0	0				
	J. Carey & Mary Doherty	1	1	30	3	0	0	4	1	0	
Clonokilly.	Joseph J. Furlong	10	1	0	13	0	0	12	13	0	
	Timothy Larkin	6	2	0	8	0	0	7	18	0	
	Edmond Ahern	0	2	20	2	0	0	1	18	6	Gardens and fields set to labourers and adjoining the town of Newcastle.
	John Healy	0	1	20	1	0	0	0	15	0	
	Michael Bronder	0	3	10	2	0	0	1	11	0	
	John Lenehan	0	1	20	1	0	0	0	15	0	
	John Sexton	0	3	10	2	0	0	1	10	0	

APPENDIX.

Newcastle

Rent and Valuation of Occupiers.

Rent and Valuation of Occupiers—*continued.*

COUNTY LIMERICK. NEWCASTLE UNION.

Electoral Divisions.	Townlands.	Name of Occupier.	Estimated Extent. Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
MONAGEA.	CLOONOKILLY—*continued.*	Martin Sheehy	0 1 24 0 1 20	1 0 0 1 0 0	1 10 0	
		Edmond M'Coy	0 1 24	1 0 0	0 15 0	
		John Liston	0 1 24	1 0 0	0 15 6	
		Patrick Henley	0 1 24	1 0 0	0 15 0	
		Mary Roche	0 1 20	1 0 0	0 15 0	
		Patrick Leahy	0 1 20	1 0 0	0 15 0	
		Jeremiah Mulvihill	0 1 20	1 0 0	0 15 0	
		John Nocten	0 3 10	2 0 0	1 10 0	
		William Canty	0 1 20	1 0 0	0 15 0	
		John A. Hearne	0 1 20	1 0 0	0 15 0	
		John Danaher	0 1 20	1 0 0	0 15 0	
		George Roche	0 1 20	1 0 0	0 16 0	
		John & Denis Murphy	1 2 26	3 0 0	2 11 0	
	CREAN.	John Corbett	14 3 0	16 0 0	. .	John Corbett, Maurice Lacy, Michael Drinane, Wm. Lenehan, Daniel Mingane, and the Rev. Henry Ashe, are under tenants to the Rev. Edward Ashe, who pays the trustees a rent of £75. 13*s.* 10*d.* for the entire of the land which he has so sub-divided, and is supposed to have a profit rent out of it of between £30 and £40 a-year.
		Rev. William Ashe	60 3 0	74 0 0	71 15 0	Under-tenant to Rev. Wm. Ashe.
		Patrick M'Eniry	3 1 0	4 0 0		
		John Sheahan	30 0 0	30 0 0	27 2 4	
		Bridget Murphy	35 3 0	34 0 0	29 4 10	
		James Barry	14 3 0	12 0 0	12 3 0	
		Daniel Shaughnessy	36 1 0	32 0 0	30 16 7	
		Martin Cregan and James Galvin	3 1 0 18 0 0	3 0 0 18 0 0	17 11 0	The 18*a.* valued separately as lying within the electoral division of Killeedy.
		P. Cart and M. Kilmarten	14 1 0	20 0 0	19 2 4	
		J. M'Carthy & T. Sexton	0 0 30	2 0 0	2 2 10	
		Mary Sullivan	2 0 3	3 0 0	2 1 11	
		James Harr	6 2 0	8 0 0	7 7 11	
		Maurice Lacy	3 2 0	3 0 0	. .	See observation after name of John Corbet above.
		Michael Drinane	35 0 0	30 0 0	. .	
		William Lenehan	1 0 0	1 0 0	. .	
		Daniel Mingane	1 0 0	1 0 0	. .	
		Rev. Henry Ashe	39 0 0	48 0 0	. .	
	CULLINAGH.	Patrick Mahony	47 0 0	30 0 0	26 5 0	This townland adjoins the town of Newcastle.
		Mary Giltenane	18 3 0	18 0 0	31 8 0	
		Cornelius O'Donnell	18 3 0	18 0 0		
		Maurice Lyons	7 1 0	9 0 0	7 13 0	
		Daniel Fitzgerald	7 1 0	19 0 0	16 18 0	
		Cornelius Enright	10 1 0	12 0 0	9 7 6	
		Robert Cussen	26 3 0	38 0 0	29 3 0	
		Patrick Griffin	8 1 0	70 0 0	64 12 0	
		Mr. Patrick Griffin	27 2 0	40 0 0	23 12 0	Mr. Griffin was in employment of the trustees when this lease was granted.
		Robert Cart, Esq.	34 3 0	75 0 0	43 18 0	Valued high in consequence of buildings and improvements by Mr. Cart.
		Henry O'Brien	10 0 0	14 0 0	12 0 0	
		William Ahern	0 3 10	3 0 0	1 11 0	
		Michael Moran	3 2 20	6 0 0	4 15 0	
		Patrick Dowling	1 0 0	3 0 0	1 14 0	
		William Carroll	5 3 0	10 0 0	10 0 0	
		John Haneen	2 2 0	4 0 0	3 8 6	
		James O'Brien	9 3 30	16 0 0	15 2 0	
		Bartholemew Lyons	0 3 30	2 0 0	1 13 0	
		Timothy Larkin	2 0 0	4 0 0	3 15 0	
		James Grady	0 1 26	1 0 0	0 15 6	
		Patrick Molony	0 1 33	1 0 0	0 17 6	
		James Crowe	0 1 22	1 0 0	0 15 6	
		John Kilmartin	0 1 22	1 0 0	0 15 6	
	DROMROE.	Widow Mary Sullivan	249 1 0	55 0 0	57 5 8	Mrs. Sullivan's under-tenants.
		Daniel Smith	0 2 0	1 0 0		
		John Molony	0 2 0	1 0 0		
		Edmond Morrison	0 2 0	1 0 0		
		Michael Scanlan	105 1 0	38 0 0	33 12 3	Under-tenant to Michael Scanlan.
		Jeremiah Sheehy	0 2 0	1 0 0		
		Lawrence Scanlan	102 1 0	28 0 0	25 7 6	
		Martin Scanlan	115 1 0	28 0 0	25 4 10	Under-tenants to Martin Scanlan.
		Daniel Meskell	0 2 0	1 0 0		
		Lawrence Kenny	0 2 0	1 0 0		
		Thomas Connors	46 1 0 10 2 20	27 0 0 8 0 0	28 15 1	The 10*a.* 2*r.* 20*p.* are within the electoral division of Killeedy.
		Edmond Hogan	46 1 0 10 2 20	27 0 0 8 0 0	22 9 6	The 10*a.* 2*r.* 20*p.* at 8*l.* are within the electoral division of Killeedy.
	GARDENFIELD.	Jeremiah and Pat. Reidy	39 0 0	26 0 0	22 7 0	Under-tenant to Jeremiah and Patrick Reidy.
		William Reidy	1 2 20	2 0 0		
		Bartholemew Danaher	32 2 0	22 0 0	17 11 6	
		J. Shanahan & P. Casey	58 2 0	72 0 0	245 17 0	James Shanahan and Patrick Casey, John Begley, Daniel Begley, Margaret Begley, Patrick Quin, Margaret M'Eniery, and Patrick Doody are under-tenants to Messrs. Roger and Bryan Sheehy, who hold by lease under trustees of the Devon estates at the yearly rent of 245*l.* 17*s.*, and derive an interest of about 100*l.* a-year.
		John Begley	36 2 0	50 0 0		
		Daniel Begley	42 1 0	52 0 0		
		Margaret Begley	28 2 0	35 0 0		
		Patrick Quin	31 0 0	38 0 0		
		Margaret M'Eniery	37 1 0	46 0 0		
		Patrick Doody	37 1 0	46 0 0		
		John Casey	22 3 0	21 0 0	20 13 0	
		Maurice Casey	22 3 0	21 0 0	20 12 0	
		Patrick Scanlan	5 0 0	3 0 0	2 3 0	

Rent and Valuation of Occupiers—*continued.*

COUNTY LIMERICK. NEWCASTLE UNION.

Divisions.	Townlands.	Name of Occupier.	Estimated Extent. Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
MONAGEA.	GLENMORE.	Michael Guiry	51 0 0	60 0 0	71 5 0	The 25 A. 1 R. at 16*l.* are within the electoral division of Killeedy
			25 1 0	16 0 0		
		Edmond Furlong	0 0 30	2 0 0		Under-tenant to Michael Guiry.
		James, Jeremiah, David, and Thomas Pickley	60 0 0	60 0 0	56 5 0	
	GLENQUIN.	Michael Sullivan	87 2 0	18 0 0	14 16 0	
		John Sullivan	0 1 20	1 0 0	. . . . .	Under-tenant to Michael Sullivan.
		John Sullivan (Timothy)	87 2 0	18 0 0	14 16 0	
		Michael Murphy	0 1 20	1 0 0	. . . . .	Under-tenant to John Sullivan.
		Tim. and James Sullivan	162 0 0	36 0 0	27 6 0	
		Bartholomew Kerby	40 2 0	9 0 0	7 17 0	
		James and Will. Doody	52 0 0	9 0 0	6 8 0	
		E. and D. Harnahan	50 1 0	9 0 0	7 1 0	
		P. Lenihan & J. Hallinan	0 3 0	2 0 0	. . . . .	Under-tenants to Edmond and Denis Hanrahan.
		Timothy Lynch	37 1 0	30 0 0	27 11 0	
		John Magner	26 3 0	20 0 0	14 2 0	
	GURT-KNAVEEN.	William Mulcahy and William M'Carthy	69 3 0	56 0 0	53 1 0	
	GURTEEN-REYNETT.	Patrick M'Carthy	40 0 0	40 0 0	40 0 0	
		Mortimer Lenihan	0 0 10	2 0 0	. . . . .	Under-tenant to Patrick M'Carthy.
		Catherine Mullane	39 2 0	38 0 0	33 13 0	
		Michael Neill	13 1 0	13 0 0	11 3 0	
		John Casey	16 1 0	10 0 0	9 17 0	
		William Cotter	6 2 0	6 0 0	6 0 0	
		Ellen Sullivan	15 1 0	11 0 0	10 17 0	
	KILLELINE.	James Nix	62 2 0	67 0 0	68 4 0	
		Joseph Jos. Furlong	70 2 0	88 0 0	90 4 0	
		Bridget Cremin	15 2 0	27 0 0	19 0 0	The holdings in Killeline which follow consist of small town-fields and gardens near the town of Newcastle.
		John O'Brien	7 3 0	15 0 0	10 17 0	
		William Dowling	1 2 20	3 0 0	2 18 6	
		Owen M'Carthy	0 3 10	2 0 0	1 9 0	
		Patrick Crowe	0 3 10	2 0 0	1 9 0	
		Edmond Murphy	1 0 0	2 0 0	1 16 6	
		Michael Dalton	1 2 20	3 0 0	2 18 6	
		Bartholemew Lyons	0 3 10	2 0 0	1 11 9	
		James Collins	0 3 10	2 0 0	1 9 0	
		Denis Hurley	0 3 10	2 0 0	1 9 0	
		Joseph Jos. Furlong	1 2 19	3 0 0	2 18 6	
	KNOCKANECULLANE.	Timothy Harnett	10 1 0	20 0 0	18 15 0	This townland adjoins the town of Newcastle and is let in town fields and gardens.
		John Dowling	7 1 0	13 0 0	13 14 0	
		John Dowling	4 1 0	6 0 0	6 8 6	
		Richard Furlong	11 3 0	21 0 0	19 12 0	
		Patrick Hayes	3 3 0	7 0 0	5 14 0	
		John Carey	2 2 0	4 0 0	5 0 0	
		Daniel Leahy	8 2 0	15 0 0	13 8 6	
		Daniel Murphy	3 2 0	6 0 0	6 6 0	
		Timothy Larkin	6 1 0	11 0 0	9 3 6	
		Mary Gun	8 2 0	18 0 0	16 13 0	
		Patrick Dowling	2 2 0	4 0 0	4 9 0	
		Rev. Thomas Locke	11 2 0	21 0 0	21 3 0	
		Martin Conway	0 2 0	1 0 0	0 17 0	
		Timothy Kelly	0 1 10	1 0 0	0 11 6	
		Martin Conway	0 1 20	1 0 0	0 12 6	
		Lawrence Reidy	0 1 10	1 0 0	0 11 6	
		James Bronder	0 2 14	2 0 0	1 3 0	
		Patrick Lenihan	0 1 24	1 0 0	0 13 6	
		Owen Flin	0 1 24	1 0 0	0 12 6	
		Patrick Bronder	0 1 33	1 0 0	0 14 0	
	LISURLAND.	Mr. Henry O'Brien	157 0 0	80 0 0		Valuation high in consequence of buildings and improvements by Mr. O'Brien.
		Rev. John Donovan	11 2 0	17 0 0	61 14 0	
		Thomas Pickley	3 1 0	4 0 0	. . . .	Under-tenants to Mr. Henry O'Brien.
	MEENELINE.	Edmond Dower	48 3 0	17 0 0	15 18 0	
		Maurice Dower	48 3 0	15 0 0	13 18 0	
		Michael Mulcahy	116 0 0	40 0 0	38 17 0	
		Cornelius M'Auliffe	130 0 0	37 0 0	37 4 0	
		John Colbert	6 2 0	5 0 0	4 16 0	
		Patrick and Rich. Wolfe	279 0 0	52 0 0	48 4 0	
		Patrick Dewer	11 2 0	4 0 0	3 9 0	
		Maurice Horan	11 2 0	4 0 0	3 9 0	
		John Curtin	11 2 0	4 0 0	3 9 0	
		Bridget White	48 3 0	16 0 0	11 18 0	
		Patrick Ahern	60 0 0	16 0 0	15 1 0	
		Edmond Roche	101 0 0	26 0 0	24 17 0	
		Catherine Corbett	55 0 0	18 0 0	16 12 0	
		Johanna O'Donnell	52 0 0	14 0 0	13 0 0	
		Mary O'Donnell	52 0 0	12 0 0	11 7 0	
		Maurice Dee	60 0 0	12 0 0	10 15 0	
		William & Thos. Harnett	91 0 0	15 0 0	15 3 0	The 35A. included in the one lease with the 91A. at the rent here given are in the townland of Dromadder and electoral division of Rathronan.
		and Thomas Mulcahy	35 0 0	7 0 0		
		Maurice O'Donnell and Mary Dunworth	101 0 0	26 0 0	23 13 0	
		James, Timothy, & William Dunworth	101 0 0	26 0 0	22 11 0	
		Mary, Robert, & Lawrence M'Auliffe	58 2 0	10 0 0	8 15 0	

APPENDIX.

Newcastle.

Rent and Valuation of Occupiers.

Rent and Valuation of Occupiers—*continued.*

COUNTY LIMERICK. NEWCASTLE UNION.

Electoral Divisions.	Townlands.	Name of Occupier.	Estimated Extent. Statute Measure. A.	R.	P.	Net Annual Value as in Rate Book. £.	s.	d.	Rent. £.	s.	d.	Observations.
MONAGEA.	RATHCAHILL.	John Sexton, Jas. Sullivan, and Thomas Sexton	181	2	0	14	0	0	8	15	0	
		Daniel Sullivan	230	1	0	16	0	0	12	5	0	
		Maurice Keily	134	2	0	12	0	0	13	6	6	
		Edmond Hogan and John Doherty	124	3	0	22	0	0	18	9	0	
		Daniel and Emd. Conway	102	1	0	32	0	0	28	2	0	
		Mary Egan	28	2	0	6	0	0	4	3	0	
		D. Doorty & M. Madigan	27	0	0	6	0	0	4	4	6	
		James Anglim	27	0	0	20	0	0	17	5	0	
		Darby Anglim	27	0	0	20	0	0	17	6	0	
		James King	78	0	0	78	0	0				
			6	1	0	12	0	0				
		Patrick Enright	0	0	10	2	0	0				
		Michael Green	0	3	10	2	0	0				
		Darby Cronin	0	0	20	1	0	0				The six names which immediately fol
		Simon Sullivan	.	.		1	0	0				low James King's are those of hi
		Margaret Green	.	.		1	.	.				under-tenants. James King an
		Owen Donegan	.	.		1	0	0				Patrick Connell, and the nine oc
		Patrick Connell	11	2	0	14	0	0				cupiers named next after the latter
		John M'Carthy	14	0	0	19	0	0	115	5	0	are under-tenants to Mr. and Mrs
		James Connors	3	1	0	5	0	0				M'Sweeny, who are the immediat
		John Molony	18	0	0	20	0	0				tenants of the trustees of the Devo
		Rev. John Donovan	11	2	0	19	0	0				Estates, and are thought to deriv
		Catherine Scanlan	0	0	10	1	0	0				out of these lands a profit rent o
		William King	0	0	10	4	0	0				about 110*l.*
		Peggy Donnellan	.	.		1	0	0				
		Patrick Shanessy	.	.		1	0	0				
		Widow Eliza Doorty	14	0	0	18	0	0				
		Margaret Pickley	63	1	0	12	0	0				
		William Pickley	63	1	0	12	0	0	35	2	0	
		Mary Pickley	63	1	0	12	0	0				
		Margaret Cussen	60	2	0	55	0	0	48	8	0	
		John Ginnane	0	0	30	1	0	0	.	.		Under-tenants to Margaret Cussen.
		James Harnett	.	.		1	0	0	.	.		
		Patrick Mulcahy	66	2	0	60	0	0	53	6	0	
		Honora and James Dower	200	3	0	30	0	0	28	18	0	
		Michael Keily	61	3	0	16	0	0	14	3	6	
		Edward Dower	94	0	0	32	0	0	28	8	6	
		Patrick Flin	0	0	10	1	0	0	.	.		Under-tenants to Edward Dower.
		Michael Lane	0	0	20	1	0	0	.	.		
	RATHRINA.	Mortimer Collins	1	1	0	3	0	0	2	15	0	The townland of Rathrina adjoin
		Michael Farrell	1	2	0	3	0	0	2	15	0	the town of Newcastle, and is let i
		Thomas Lalee	1	2	0	3	0	0	2	15	0	small town-fields and gardens.
		Thomas Enright	1	2	0	3	0	0	2	19	0	
		William M'Eniery	1	2	0	3	0	0	2	11	0	
		Denis Connors	1	2	0	2	0	0	1	9	0	
		Patrick Lacy	0	3	10	2	0	0	1	7	6	
		James Halpin	0	3	10	2	0	0	1	7	6	
		Richard Atkins	0	2	0	1	0	0	1	0	0	
		John Gorman	1	2	0	3	0	0	3	3	0	
		Daniel Murphy	0	2	0	1	0	0	0	15	0	
		Martin Rahilly	2	2	0	5	0	0	4	17	6	
		Richard Nash	5	1	0	10	0	0	9	18	0	
		Thomas Houlihan	3	1	0	6	0	0	6	0	0	
		Margaret Minahan	6	2	0	12	0	0	12	10	6	
		John Ahern	1	2	0	3	0	0	2	5	6	
		Denis Rahilly	1	2	0	2	0	0	1	7	6	
		Patrick Connors	0	3	10	2	0	0	1	12	0	
		William Punch	0	2	10	1	0	0	1	8	0	
		Patrick Gavin	2	1	0	4	0	0	4	7	6	
		Rev. John Creed	3	1	0	7	0	0	6	17	6	
		George Roche	0	3	10	2	0	0	1	11	6	
		Daniel Madigan	0	3	10	2	0	0	1	11	6	
		Thomas Donegan	0	3	10	2	0	0	1	11	6	
		John Harnett, Esq.	3	1	0	6	0	0	5	11	0	
		Edward Lane	5	0	0	10	0	0	9	15	0	
		John Dowling, Esq.	5	0	0	10	0	0	9	16	0	
		Thomas Fitzgerald	18	0	0	33	0	0	22	0	0	Held in same lease with a plot in the
		John Reidy	7	3	0	14	0	0	14	10	0	town of Newcastle.
		John Fitzgibbon	1	0	0	2	0	0	1	16	6	
		Francis Mulvehill	2	2	0	5	0	0	4	11	6	
		George Lyndon	0	3	10	2	0	0	1	11	6	
		Maurice Flanigan	0	3	10	2	0	0	1	15	0	
		Patrick Hayes	0	2	33	2	0	0	1	12	0	
		William Dooly	3	1	24	7	0	0	6	3	0	
		Denis Canty	0	3	10	2	0	0	1	12	0	
		Patrick Molony	0	1	25	1	0	0	0	16	0	
		Denis Reidy	0	1	39	1	0	0	0	19	0	
	SHANAGARRY.	Rev. Thomas Coll	9	3	0	15	0	0	12	6	0	Shanagarry adjacent to the town o
		Patrick Lucitt and James Naughten	17	0	0	24	0	0	22	9	0	Newcastle.
		Catherine Moore	17	0	0	17	0	0	14	16	0	
		John and Lawrence Collins	6	2	0	11	0	0	10	16	0	
		Bartholomew Foran	1	2	20	3	0	0	2	18	6	
		Ephraim Ralisson	4	2	0	6	0	0				
		Maurice Dillane	3	1	0	4	0	0	9	13	0	
		Mary Mason	0	3	10	2	0	0				
		Daniel Murphy	9	0	0	15	0	0	14	7	0	

Rent and Valuation of Occupiers—*continued.*

Electoral Divisions.	Townlands.	Name of Occupier.	Estimated Extent. Statute Measure. A.	R.	P.	Net Annual Value as in Rate Book. £.	s.	d.	Rent. £.	s.	d.	Observations.
MONAGEA.	Shanagarry *continued.*	Daniel Connell	13	0	0	19	0	0	18	16	0	
		John Bronder	17	2	0	20	0	0	18	3	0	
		Mary Casey	14	0	0	17	0	0	15	15	0	
		Patrick Griffin	37	2	0	40	0	0	29	8	0	
		Ellen Dowling	8	1	0	10	0	0	9	12	6	
		Johanna Meany	8	1	0	6	0	0	4	10	0	
		Margaret Kilmartin	22	3	0	27	0	0	20	1	0	
		Maurice Moriarty	6	2	0	9	0	0	8	17	0	
		Mr. Richard Power	4	0	0	7	0	0	7	2	0	
	Templeglentane.	Cornelius John Curtin	381	0	0	140	0	0	140	4	0	
		Lawrence Curtin and Patrick Connors	0	0	20	2	0	0	.	.		Under-tenants to Cornelius Jno. Curtin.
		Eneas Lane and James Leahy	113 1	2 1	0 24	34 1	0 0	0 0	30	0	0	
		James Fitzmaurice	87	2	0	32	0	0				
		John M'Auliffe & Peter Nolan	3 4	1 0	0 0	2 3	0 0	0 0	27	13	0	
		Ellen Harnett	90	3	0	56	0	0	53	2	0	
		Michael Ahern	82	3	0	35	0	0	26	15	0	
		Patrick Mahony	90	0	0	36	0	0	34	7	0	
		John Hallinan	290	0	0	85	0	0	78	1	0	
		Michael Danaher & Dan. M'Auliffe, one half each	0	3	8	2	0	0	.	.		Under-tenants to John Hallinan.
		Cornelius Lawrence Curtin	125	0	0	80	0	0	77	12	0	
		Michael Kenelly & Wm. Bronder, one half each	0	3	8	2	0	0	.	.		Under-tenants to Cornelius Lawrence Curtin.
		Daniel Lawrence Curtin	230	0	0	54	0	0	52	9	0	
		Denis Sexton, John Sullivan, and Peter Wright, one third each	1	0	32	3	0	0	.	.		Under-tenants to Dan. Lawrence Curtin.
		Jno. Sexton, Patrick Cahill Thomas Sexton & Honora Sheahan	300	0	0	80	0	0	68	14	0	
		Mr. Michael Leahy	140	0	0	70	0	0				
		Edmond Bronder	2	2	0	2	0	0				
		John Harnett	19	2	0	8	0	0	137	14	0	Partners in one lease.
		Daniel Leahy	70	0	0	40	0	0				
		Patrick Leahy	70	0	0	40	0	0				
	Tulligoline.	Daniel Leahy, John and William Roche	340	1	0	160	0	0	160	10	0	The townland of Tulligoline, a large mountain tract, is at present under-improvement by the Irish Waste Land Society.
		Daniel Dower	3	1	0	6	0	0	5	0	0	
		Patrick Collins & William Deady	324	0	0	31	0	0	60	0	0	
		Richard Collins	161	0	0	20	0	0				
		John & Daniel Collins	81	2	0	10	0	0				
		Wm. Roche, Jno. Collins, William Ahern, Maurice Wren, Jer. Murphy, Jno. Breen, John & Honora M'Namara	340	1	0	180	0	0	181	0	0	
		Edmond Cooke	0	3	10	1	0	0				
		Daniel Crowley	3	1	0	2	0	0	8	0	0	
		Philip Horan	3	1	0	2	0	0				
		Mary Roche, Patrick Riordan, Jas. Galvan, John & Pat. Bronder, Hon. Hickey, Rich. M'Auliff, Denis Scanlan, and Jas. King	486	0	0	82	0	0	81	9	0	
		Edmond Costelloe	82	0	0	10	0	0	33	0	0	
		Michael Collins & Michael Danaher	161	0	0	20	0	0				
		William Flin and Denis M'Carthy	0	1	0	1	0	0				
		Jas. Roche and Mary Flin	0	1	0	1	0	0				
		Maurice Ahern and John Scanlan	0	1	0	1	0	0				
		Tim. Keeffe & Cath. Dower	0	1	0	1	0	0				
	Treenera.	Mr. Robert Cussen	112	3	0	140	0	0	116	13	0	Mr. R. Cussen and Thos. Flinn are under-tenants to Dan. M'Carthy, Esq., who pays the head rent of £116. 13*s*., and has a profit rent of about £70 per. annum.
		Thos. Meany & Callaghan M'Carthy	0	0	20	3	0	0	.	.		Under-tenants to Mr. Robert Cussen.
		David Dalton and Michael Reidy	0	1	0	4	0	0				
		Thomas Flin	11	3	0	15	0	0				
	Treermanagh.	Ellen Ambrose	34	2	0	37	0	0	36	18	0	
		Thomas Ambrose	37	0	0	34	0	0	33	9	0	
		James Connors	23	2	0	23	0	0	22	12	0	
		Thomas Connors	23	2	0	23	0	0	22	12	0	
		James M'Carthy	70	2	0	60	0	0	58	17	0	
		Mary Griffin	42	1	0	46	0	0	49	15	0	
		Mary Hayes	3	0	0	3	0	0	1	18	0	
KILLEEDY.	Ballycommane.	Trustees of Earl Devon	20	0	0	10	0	0	41	11	0	Ballycommane is a subdenomination of the mountain townland of Glengurt. See also Knocknadihy and Tournafulla in same electoral division.
		Cornelius Tim. Curtin	323	0	0	20	0	0				
		Maurice Curtin	323	0	0	20	0	0				

APPENDIX.

Newcastle.

Rent and valuation of occupiers.

Rent and Valuation of Occupiers—*continued.*

COUNTY LIMERICK. NEWCASTLE UNION.

Electoral Divisions.	Townlands.	Name of Occupier.	Estimated Extent. Statute Measure. A.	R.	P.	Net Annual Value as in Rate Book. £.	s.	d.	Rent. £.	s.	d.	Observations.
KILLEEDY.	BALLYCOMMANE—*continued.*	Maurice Leahy	324	0	0	32	0	0	55	0	0	
		Edmond Leahy	324	0	0	20	0	0				
		Richard Fitzgerald	324	0	0	20	0	0	24	0	0	
		Cornelius Harnett	324	0	0	26	0	0	27	6	0	
		William Cahill	121	2	0	17	0	0	28	17	0	
		Mary Cahill (widow)	121	2	0	17	0	0				
		James Leahy	403	0	0	40	0	0	32	7	0	
		David and Dan. Pat Leahy	93	3	0	14	0	0	15	17	0	
		John, Daniel, & Bartholomew Curtin	130	0	0	14	0	0	16	10	0	
		Patrick Leahy, jun.	162	0	0	20	0	0	20	14	6	
		Patrick Daniel Leahy	148	2	0	21	0	0	17	5	6	
		Cornelius Michael Curtin	162	0	0	22	0	0	20	14	6	
		John Curtin	324	0	0	33	0	0	27	13	6	
		Timothy Curtin	403	0	0	40	0	0	40	4	6	
	BALLYLANIGAN.	Patrick O'Donnell	52	0	0	40	0	0	37	5	7	
		Edmond O'Halloran	52	0	0	40	0	0	35	11	7	
	BALLYKENNY.	Johanna O'Donoghue	32	2	0	20	0	0	25	5	8	
		David and John Larkin	21	1	0	17	0	0	19	5	3	
		Denis Murphy	1	2	20	2	0	0	3	1	4	
		Thos. and Jno. Kirby and William Canty	16	1	0	14	0	0	12	15	6	
		Bryan Sweeny	1	2	20	2	0	0	3	1	6	
		Cornelius Hayes	18	3	0	17	0	0	17	2	9	
		Thomas Hallinan	30	3	0	20	0	0				
		Thos. Mackesy and Patrick Savage				2	0	0	21	8	3	Labourers, under-tenants to Thomas Hallinan.
		Thomas Anglim	17	0	0	14	0	0	12	13	1	
		John and James Barrett	37	1	0	30	0	0	32	10	7	
		Thos. Anglim and Mich. Murphy	1	2	20	2	0	0	3	1	4	
		John & William Mullane	26	0	0	20	0	0	19	1	0	
		Michael Sullivan	0	3	10	2	0	0	2	0	8	
		John Quaid	35	3	0	27	0	0	24	7	3	
		Daniel & Thomas Murphy	19	2	0	13	0	0	13	6	0	
		Thomas Mackesy	8	1	0	5	0	0	5	15	11	
		Patrick Connor	9	3	0	7	0	0	3	18	3	
		Maurice Dower	32	2	0	26	0	0	21	4	0	
		John Barrett	3	0	0	3	0	0				
		Margaret Mulcahy	10	2	0	8	0	0	7	8	11	
		Matthew & Denis Connell	9	3	0	8	0	0	10	15	9	
		Denis Martin	4	0	0	3	0	0	4	0	10	
		John Culhane	4	0	0	3	0	0	4	6	3	
		Thomas Dowling	6	2	0	6	0	0	6	1	8	
		George Mulcahy	1	2	20	2	0	0	.	.	.	This small lot is included with a larger lot in the electoral division of Monagea, for the entire of which his rent is 40*l.* 6*s.* 2*d.*
		Maurice Dillane	6	2	0	7	0	0	6	11	5	
		Honora Browne	3	1	0	3	0	0	3	0	8	
		David Conway	7	1	0	8	0	0	7	13	3	
		James Dore	37	1	0	37	0	0	0	0	0	This lot should be included with another in same townland, in the electoral division of Monagea. James Dore (or Dower's) rent of the entire being 92*l.* 6*s.* 8*d.*
	BALLYOWEN.	Michael and John Dore	82	3	0	60	0	0	56	11	4	
		Mrs. Margaret Enright	23	2	0	20	0	0	18	0	9	
		John and David Hayes	69	3	0	55	0	0	54	14	10	
	BALLYREGANE.	John and Maurice Barry	47	1	5	45	0	0	45	4	0	
		Miles Cunningham	3	1	0	2	0	0	.	.		Should be included with part of Canas, in the electoral division of Monagea.
		Daniel and James Dore	78	0	0	50	0	0	40	17	0	
		Patrick Enright and John M'Eniery	26	0	0	24	0	0	23	10	6	
		David & Patrick Geany	32	2	0	24	0	0	17	11	0	
		Thomas & John Murphy	48	3	0	30	0	0	24	1	0	
		James & Patrick Riordan	39	3	0	33	0	0	33	11	0	
		John Sheahan	26	3	0	20	0	0	17	14	0	
		Cornelius Keily	31	0	0	24	0	0	20	17	0	
		Denis & Cornelius Halpin	32	2	0	20	0	0	19	10	6	
	BALLYSHANE.	Darby and David Haugh	67	1	0	60	0	0	58	15	0	
		Cornelius Cregan	34	2	0	30	0	0	28	0	0	
		Michael Riordan	.	.	.	1	0	0	.	.	.	Labourer, tenant to Cornelius Cregan.
		Denis Cregan	34	2	0	32	0	0	33	19	0	
	CREAN.	Timothy Shanahan	29	1	0	36	0	0	36	2	7	
	GLENMORE.	Mr. Joseph Cussen	81	0	0	76	0	0	117	11	0	
		William Harnett	65	0	0	20	0	0	.	.		Under-tenants to Mr. Joseph Cussen at rents not ascertained.
		William M'Carthy	8	2	0	10	0	0	.	.		
		Widow Anne Foley	13	0	0	12	0	0	.	.		
		John Walsh	1	2	20	2	0	0	.	.		
		Owen Donegan	0	3	20	1	0	0	.	.		
		Edmond Doorty	3	1	0	3	0	0	.	.		
		Edmond & Denis Doorty	129	3	0	34	0	0	25	15	0	
		William Mullane, jun.	18	0	0	18	0	0	16	12	0	
		Michael, John, & Patrick Mullane	81	0	0	70	0	0	68	7	0	
		William Mullane, sen.	32	2	0	22	0	0	18	5	6	
		Margaret Mulcahy	129	3	0	36	0	0	29	16	0	

Rent and Valuation of Occupiers—*continued.*

County Limerick. Newcastle Union.

Division.	Townlands.	Name of Occupier.	Estimated Extent. Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
	Glenmore—*continued.*	William Connors	0 3 10	1 0 0	. .	The ten names which follow that of Margaret Mulcahy are those of her under-tenants. Their rents have not been ascertained. The rent here given is that paid by her.
		John Murphy	0 3 10	1 0 0	. .	
		James Manly	0 3 10	1 0 0	. .	
		John Neill	0 3 10	1 0 0	. .	
		Michael Browne	0 3 10	1 0 0	. .	
		Timothy Harnett	0 3 10	1 0 0	. .	
		John M'Auliffe	0 3 10	1 0 0	. .	
		James Gibbon	0 3 10	1 0 0	. .	
		Michael Fitzgerald	0 3 10	1 0 0	. .	
		William Fitzgerald	0 3 10	1 0 0	. .	
		Michael Mulcahy	323 2 0	70 0 0	71 15 0	
		Daniel Mulcahy & George Callaghan	1 2 20	2 0 0	. .	Labourers, under-tenants to Michael Mulcahy.
		Mary Sheahan and Owen Neale	1 2 20	2 0 0	. .	
		Darby and John Reidy	162 1 0	40 0 0	41 5 0	
		John Deely	13 0 0	4 0 0		
		William Deely	65 0 0	18 0 0	17 3 0	
	Glenquin.	John Magner	57 0 0	56 0 0	76 9 0	The fourteen holdings which follow that occupied by Mr. Joseph Cussen are occupied by his under-tenants. He pays the rent here given for the entire, from which he is believed to derive an annual profit rent of about 80*l.*
		Mr. Joseph Cussen	388 0 0	85 0 0	187 11 6	
		William M'Carthy	18 3 0	19 0 0	. .	
		Michael Reidy	29 1 0	20 0 0	. .	
		Thomas Murphy	19 2 0	20 0 0	. .	
		James and John Lacy	26 0 0	10 0 0	. .	
		William Connor	34 1 0	12 0 0	. .	
		Darby Mulvehill	68 3 0	12 0 0	. .	
		Maurice Scanlan and Edmond Harnett	65 0 0	22 0 0	. .	
		William Doody	65 0 0	22 0 0	. .	
		Owen Flinn	2 2 0	3 0 0	. .	
		James Harnett	3 1 0	3 0 0	. .	
		Mary Doody	0 1 24	1 0 0	. .	
		Edward Kennelly	6 2 0	4 0 0	. .	
		Richard Corbett	8 1 0	1 0 0	. .	
		Daniel M'Carthy	16 1 0	17 0 0	. .	
	Killiculleen.	Lawrence Corns. Curtin	371 2 0	70 0 0	58 6 0	
		John & Patrick Harnett, half each	5 0 0	4 0 0	. .	Labourers, under-tenants to Lawrence Cornelius Curtin.
		John O'Brien and Philip Keily, half each	5 0 0	4 0 0	. .	
		Jeremiah Curtin	113 0 0	26 0 0	20 11 0	Labourer, under-tenant to Jeremiah Curtin.
		Denis Foran	2 2 0	2 0 0	. .	
		John & Lawrence Curtin	145 2 0	30 0 0	23 6 0	
		Cornelius Curtin	162 0 0	36 0 0	26 2 6	
		Cornelius John Curtin	324 0 0	90 0 0	80 9 0	
		Maurice Harnett	146 0 0	55 0 0	50 8 0	
		Lawrence M. and Johanna Harnett	146 1 0	50 0 0	42 14 0	
		Denis Kelly	73 0 0	18 0 0	14 9 0	
	Knocknadihy.	Richard & Denis Leahy and Patrick Ward	226 2 0	20 0 0	17 9 6	
		Pat. and Mic. Mulcahy	226 2 0	20 0 0	17 9 6	
		Patrick Kenny	452 0 0	40 0 0	34 12 0	
		Margaret Murphy	168 0 0	14 0 0	11 11 0	
		Johanna and John Ward	452 0 0	20 0 0	17 9 6	
		Patrick Ward	226 0 0	20 0 0	17 9 6	
		Cornelius Murphy	226 0 0	16 0 0	23 1 0	
		Michael Murphy	226 0 0	14 0 0		
	Rathna.	John Walsh	22 3 0	16 0 0	16 4 0	
		James Neill	32 2 0	27 0 0	25 0 0	
		Owen Neill	22 3 0	18 0 0	16 18 0	
		P. Riordan & J. Riordan	31 0 0	6 0 0	23 12 6	
		John Power	9 3 0	18 0 0	5 5 0	
		William Cremin	. .	1 0 0	. . .	Under-tenant to James Neill.
	Tournafulla.	Denis and Michael Ahern	384 0 0	50 0 0	45 0 0	
		Michael Sullivan	0 3 9	1 0 0	. .	Labourers, under-tenants to Denis and Michael Ahern.
		Michael Sheehy	0 3 9	1 0 0	. .	
		Michael Quirk	0 3 9	1 0 0	. .	
		John Callaghan	0 3 9	1 0 0	. .	Labourers, under-tenants to Jeremiah Callaghan.
		Henry Madden	0 1 24	1 0 0	. .	
		Jeremiah Callaghan	113 2 0	18 0 0	13 1 0	
		Patrick, Edmond, & Maurice Harnett	236 3 0	36 0 0	23 8 0	
		David Anglim and John Bronder	1 1 20	1 0 0	. .	Labourers, under-tenants to William Moses Harnett.
		Henry Boddy and Darby Sullivan	1 1 20	1 0 0	. .	
		James Leahy	100 0 0	19 0 0	11 14 6	
		William Harnett (Pat.)	100 0 0	15 0 0	10 7 0	
		Wm. Moses Harnett and Widow Honora (John) Harnett	226 3 0	36 0 0	23 8 0	
		Denis Mahony and James and John Sullivan	338 0 0	35 0 0	38 2 0	

APPENDIX.

Newcastle.

Rent and valuation of occupiers.

Rent and Valuation of Occupiers—*concluded.*

COUNTY LIMERICK. NEWCASTLE UNION.

Electoral Divisions.	Townlands.	Name of Occupier.	Estimated Extent. Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
KILLEDY.	TOURNAFULLA—*continued.*	Ellen Madigan and Lawrence Connell	1 1 20	1 0 0	. .	Labourers, under-tenants to Denis Ma hony and James and John Sullivan
		John Connell and Denis Sweeney	1 1 20	1 0 0	. .	
		Mary Cremin & William Harnett	1 1 20	1 0 0	. .	
		Mary Eraught	0 3 10	1 0 0	. .	
		Margaret Sheahan and Daniel Sheahan	113 2 0	10 0 0	11 14 0	
ARDAGH.	BALLYLOGHANE.	Mary Haugh and James Heffernan	104 0 0	46 0 0	. .	The townland of Ballyloghane, c which a considerable part is moun tain, is held under the trustees o the Devon estates, by Lady Matilda Locke, widow of Gen. John Locke and sister to the late Earl of Devon at a rent (for her own life) of 270 The several occupiers herein name are her under-tenants, whose rent have not been ascertained. It i supposed she have an interest in th lands of nearly 500*l.* per annum.
		Denis Hurley	146 0 0	73 0 0	. .	
		Maurice Quin	1 0 0	1 0 0	. .	
		Ellen Barrett	161 0 0	80 0 0	. .	
		Richard Barrett	0 1 10	1 0 0	. .	
		Edmond Barrett	1 0 0	2 0 0	. .	
		James Fitzgerald	0 0 30	1 0 0	. .	
		Robert Hurley	97 0 0	58 0 0	. .	
		Denis Barry	0 2 0	2 0 0	. .	
		Daniel Ahern	26 0 0	16 0 0	. .	
		Edward Heffernan	105 0 0	35 0 0	. .	
		Edward Browne & Maurice Cussen	114 0 0	40 0 0	. .	
		Maurice Dooly	81 0 0	74 0 0	. .	
		John Connor	0 2 0	1 0 0	. .	
		Henry Drew	0 1 0	1 0 0	. .	
		David M'Coy and Michael Heffernan	61 0 0	40 0 0	. .	
		Patrick Donoghue	32 1 0	10 0 0	. .	
		Bridget and Pat. Kennedy	110 0 0	78 0 0	. .	
		James Kennedy	1 0 0	2 0 0	. .	
		Michael Dalton	53 2 0	10 0 0	. .	
		James Moore	65 0 0	16 0 0	. .	
		James Russell	1 0 0	2 0 0	. .	
		John Barrett	260 0 0	50 0 0	. .	
		Edmond Dillane	1 0 0	2 0 0	. .	
		Patrick, Michael, and Edward Casey, and James Heffernan	260 0 0	16 0 0	. .	
		Thomas Locke, Esq.	323 0 0	15 0 0	. .	
		John Scannell	1 0 0	1 0 0	. .	
		Michael Courtenay	1 0 0	1 0 0	. .	
		Michael Dillon	1 2 0	1 0 0	. .	A part of this townland lies withi the electoral division of Newcastle
	KILRUDDANE.	John Griffin	10 0 0 23 0 0	12 0 0 30 0 0	37 19 0	The 23 A. lie within the electoral div sion of Newcastle.
		James Griffin	71 0 0 27 0 0	90 0 0 34 0 0	119 8 0	The 27 A. lie within the electoral div sion of Newcastle.
		Jeremiah Griffin	34 0 0	36 0 0	81 6 0	
		John Griffin (David)	28 0 2 7 0 0	40 0 0 10 0 0		The 7 A. lie within the electoral div sion of Newcastle.
		William Ambrose	4 3 17	6 0 0	6 0 0	
	RUSCHA.	Cornelius Foran	107 0 0	20 0 0	34 17 0	
		Patrick and John Foran	48 2 15	8 0 0		
		Tim. & Cornelius Foran	48 2 15	9 0 0		
		John, James, & Pat. Hanly	194 0 0	34 0 0	29 5 0	
		William Davis	80 3 0	28 0 0	27 5 0	
		William Ford	1 1 10	1 0 0	. .	Under-tenant to William Davis.
		Patrick and James Wolfe	194 0 6	100 0 0	75 2 0	
		Patrick John Wolfe	129 2 13	60 0 0	82 14 0	
		John Wolfe	64 3 6	35 0 0		
		Timothy Mulcahy	1 1 10	1 0 0	. .	
		John Tuomy	1 3 0	3 0 0	. .	Labourers, under-tenants to Patric John and John Wolfe.
		Patrick Madigan	. .	1 0 0	. .	
		Thomas Connor	1 1 20	2 0 0	. .	
		Arthur Walker	113 1 10	30 0 0	28 8 0	
		John Dwyer	32 2 20	7 0 0		
		Patrick Collins	42 1 20	23 0 0	20 10 0	
		Catherine Sheedy	29 1 7	18 0 0	15 12 0	
		John Doolan	32 1 20	20 0 0	17 12 6	
		William Kilmartin and John Connor	61 2 8	50 0 0	50 11 0	
		William Molony	0 3 10	1 0 0	14 11 0	This rent of 14*l.* 11*s.* is apportione among the several occupiers her named, all of them labourers. Thei holdings are on the mountain c Ruscha, where they have rights c commonage.
		James Keily	1 1 0	1 0 0		
		Patrick Molony	1 2 0	2 0 0		
		Michael Ahern	1 1 20	2 0 0		
		Michael Healy	1 1 20	2 0 0		
		John Collins	1 1 20	2 0 0		
		James Pickley	3 3 10	2 0 0		
		Denis Ryan	3 3 10	2 0 0		
		Patrick Collins	0 3 10	2 0 0		
		Anthony Ahern	1 0 0	1 0 0		
		William Molony	1 0 0	1 0 0		
		Denis Collins	1 0 0	1 0 0		
		Edmond Flanigan	0 2 0	1 0 0		
		Maurice Geoghegan	1 0 0	2 0 0		
		John Ahern	0 2 0	1 0 0		
		John Geoghegan	1 0 0	2 0 0		
		Garrett Liston	0 2 0	1 0 0		

RATHKEALE UNION.

Extracts from Minute Book of Board of Guardians.

Extracts from Minute Book.

6th May, 1839.—Third meeting of the Board.—Present 7 ex-officio and 17 elected Guardians.

Advertisements for Valuators.

Resolved, That the clerk do cause advertisements to be inserted in the Limerick Chronicle and Standard for two posts, for proposals from competent persons for the valuation of the rateable property of the Union.

3rd June, 1839.—Present 10 ex-officio and 29 elected Guardians.

Proposals received and read.

Resolved, That the foregoing proposals be returned to the respective proposers, and that they be informed that the Guardians will be prepared to receive amended proposals in an hour, and that it is the opinion of the Board that no greater sum than 2*l.* 2*s.* per 1000 acres, with all rateable property thereon, should be paid for such valuation.

Valuation Committee appointed.

Resolved, That a standing Committee of the following members of the Board be formed for the purpose of valuing the rateable property of the Union;—3 to be a quorum:—Earl of Dunraven, Thomas H. Royse, John S. Browne, Carrol Naish, John Christy, John Blennerhasset, Thomas Davenport, John M'Donnell, and Peter Griffin.

That the Committee be open to all members of the Board, to attend for the purpose of discussion; but that the decision on all questions before the Committee be left entirely to the standing members of such Committee.

That, as the valuation is to proceed in the order of the electoral divisions, the Guardian or Guardians of the electoral division immediately under process of valuation be provisionally added to the Committee as consulting members thereof.

That the Committee sit at the least once in every fortnight, in the Court-house at Rathkeale, and that the valuator do at such meetings produce all books, maps, and papers connected with the district under the consideration of the Committee.

That, as in accordance with the regulation of the Commissioners, no act or decision of any Committee is valid unless the same be reported to and confirmed by the Board, the Committee do, with the assistance of the chairman, at the completion of the valuation of each electoral division, draw up a Report relative to the valuation of such electoral division, and lay it before the Board of Guardians at a special meeting to be convened for that purpose, in order that it may be approved and confirmed by them.

And lastly, that any vacancies that may occur in the Committee, by resignation or otherwise, be filled up by appointment of Committee.

Amended proposals being then received and read, it was

Messrs. Potter and Lynch appointed valuators.

Resolved, That Thomas Henry Potter and Michael Lynch, of Granagh, be appointed valuators for Rathkeale Union, to be paid for such valuation at the rate of 2*l.* per 1000 acres, Irish plantation measure, with all valuable property thereon, including surveys if necessary; the valuation to be completed in March, 1840.

10th June, 1839.—Present 5 ex-officio and 14 elected Guardians.

Resignation of Mr. Potter.

Thomas H. Potter having stated to the Board that he had resigned the situation of valuator, the clerk was again directed to advertise for proposals.

26th June, 1839.—Present 8 ex-officio and 12 elected Guardians.

Mr. Potter appointed sole valuator upon terms,

Thomas H. Potter was declared by a majority of eighteen to be duly appointed valuator of Rathkeale Union, to be paid for such valuation at the rate of 3*l.* 10*s.* per 1000 acres, Irish plantation measure, with all rateable property thereon, including such surveys as should be necessary, and all other expenses: the valuation to be completed on the 1st of November, 1840.

18th July, 1839.—Present 6 ex-officio and 16 elected Guardians.

which the Poor Law Commissioners refused to sanction.

The letter of Mr. Stanley, Assistant Secretary to the Poor Law Commissioners, having been taken into consideration, the following resolution was proposed by Sir Aubrey de Vere, and seconded by Philip O'Hanlon, and unanimously agreed to:—

Resolution of the Board in consequence.

Resolved, That having taken into consideration the communication of Mr. Stanley, Assistant Secretary to the Poor Law Commissioners, to the clerk of the Rathkeale Union, under date of the 8th July inst., after mature deliberation, we are of opinion that the Resolution of the 26th ult., agreeing to pay Mr. Potter 3*l.* 10*s.* per 1000 acres should be confirmed by the meeting, believing as we do, that we have already appointed the fittest person we could find, and on the cheapest terms.

The clerk was directed to forward a copy of the above resolution to the Commissioners.

2nd August, 1839.

Mr. Potter having consented to a reduction in the rate of his remuneration.

A letter of the 24th July, from Mr. Stanley, in which the Commissioners again refused to sanction the appointment of Mr. Potter on the terms proposed having been read, Mr. Potter consented to a reduction of 5*s.* per 1000 acres. It was then unanimously resolved that Mr. Potter should be paid the sum of 3*l.* 5*s.* per 1000 acres, on the conditions stated in the resolution of the 26th June; and the chairman (the Earl of Dunraven) was requested to write to the Commissioners, stating the reasons why Mr. Potter was allowed a higher sum than was originally proposed to be paid him.

APPENDIX.

Rathkeale.

Extracts from Minute Book. Letter from Lord Dunraven to Poor Law Commissioners.

His Lordship accordingly wrote a letter, of which the following is a copy:—

"SIRS, "*Board Room, August* 2, 1839.

AT the instance of the Guardians now present, I beg to represent, for your consideration, that the reason why they consented to give Mr. Potter higher terms than he at first consented to take was, their conviction that the Union of Rathkeale required much more time and trouble to value than any other Union in this part of the country,—1st, from the great subdivision of land; 2ndly, from several surveys being probably necessary; and, 3rdly, from its containing 10 or 12 villages besides the town of Rathkeale, and from their conviction that they could not find any other person so well qualified to give general satisfaction.

"I have the honour to be, &c.

"DUNRAVEN."

16th August, 1839.—Present 2 ex-officio and 5 elected Guardians.

The Commissioners approve of the appointment upon the terms then agreed to by him.

Mr. Stanley's letter of the 8th August, 1839, was read, stating that, under the circumstances mentioned in the clerk's communication of the 3rd instant, accompanied by the Earl of Dunraven's letter, the Commissioners would not withhold their sanction to the appointment of Mr. T. H. Potter as valuator of the Union, at 3*l.* 5*s.* per 1000 acres. Contract accordingly entered into with Mr. Potter for the valuation, to be completed in fifteen months from this date.

16th August, 1839.—Present 2 ex-officio and 5 elected Guardians.

Resolution of the Board prescribing a scale of value for land.

Mr. Potter having required instructions from the Board for proceeding with the valuation, it was resolved, That 40*s.* per acre should be the maximum sum at which the land should be valued, and that the valuation should decrease at the following rate,—40*s.*, 35*s.*, 30*s.*, 25*s.*, 20*s.*, 15*s.*, 10*s.*, 5*s.*, 2*s.* 6*d.*, 1*s.* 6*d.*, 1*s.* per acre, making eleven different qualities, a reasonable value to be put on houses and buildings in the several districts, according to their local situation, in addition to the value of the land. Houses in towns or villages to be rated according to their value and local situation also.

26th August, 1839.—Present 5 ex-officio and 15 elected Guardians.

The valuator directed by the Assistant Commissioner to disregard that resolution.

The valuator was called in, and directed by the Assistant Poor Law Commissioner to make the valuation of the Union according to its actual value, instead of following the rates prescribed at the last meeting.

2nd January, 1840.

The Valuation Committee virtually dissolved.

It was proposed by J. S. Brown, Esq., and seconded by William Mulcahy, That a resolution adopted at a meeting of the Board on the 3rd June last, requiring a meeting of the Valuation Committee of the Union once a fortnight, should be rescinded, and that such Committee should in future meet once every four weeks, on the same days with the ordinary meetings of the Board of Guardians. Whereupon G. W. Maunsell moved, as an amendment, That the valuators should give notice to the clerk on the completion of the valuation of each electoral division, and that the clerk shall, within a week after, call a general meeting of the Guardians for the purpose of examining such valuation. This amendment was seconded by Thomas Davenport, and unanimously agreed to.

22nd July, 1840.—Present 2 ex-officio and 7 elected Guardians.

Request of the Commissioners that assistant-valuators should be appointed.

The clerk then brought before the Board a letter from Mr. Stanley, Assistant Secretary to the Poor Law Commissioners, dated the 17th instant, and received by him on the 19th, in which Mr. Stanley, after remarking on the progress of the valuation and the state of the workhouse, conveyed the Commissioners' request that Mr. Potter might be required to name a sufficient number of competent assistant valuators for the approval of the Board of Guardians, to receive for their services such an allowance as the Guardians might recommend, and as should appear to the Commissioners to be reasonable, and to act under the instructions and control of Mr. Potter, the valuator, by which means it was hoped that the valuation might be completed by the 10th August, 1840, at furthest. Mr. Stanley further stated that the Commissioners were desirous that an extraordinary meeting of the Board of Guardians should be convened immediately, for the purpose of taking this very important matter into consideration, and directed the clerk to take the necessary steps for that purpose on receipt of his letter.

The clerk then read the requisition for the extraordinary meeting of the Guardians of Rathkeale Union, to be held on Wednesday, the 22nd July, 1840, to take into consideration the appointment of competent assistant-valuators, to act under the instruction and control of Mr. Potter, in order that the valuation of the Union might be completed by the 10th August next.

The clerk then read a letter signed by six Guardians detained at the assizes, requesting the Guardians at the meeting to postpone the consideration of the question respecting the appointment of assistant valuators to a future day, in order to afford those Guardians who were then engaged on public duty an opportunity of expressing their opinions on the subject.

Whereupon it was resolved, That the consideration of this question be adjourned to Tuesday the 4th of August.

4th August, 1840.—Present 7 ex officio and 20 elected Guardians.

Assistant Poor Law Commissioner reiterates the request to appoint Assistant Valuators.

The clerk read a letter from Mr. Hawley, dated 25th July, 1840, regretting that the Guardians had postponed the consideration of the question respecting the appointment of assistant-valuators, and expressing his hope that at the next meeting the Guardians would take steps for giving immediate effect to the suggestions of the Commissioners, contained in their former letter to the Board. Upon which it was unanimously resolved, "That it appears

" to us to be inexpedient to adopt the Commissioners' suggestions with respect to the appointment of assistant valuators; and that the Earl of Dunraven, our chairman, be requested to state to the Commissioners our reasons for coming to this resolution."

Extracts from Minute Book.

1st January, 1841.—Present 7 ex-officio and 21 elected Guardians. Mr. Bourke, Assistant-Commissioner, was also present.

The Board resolve upon not appointing assistant valuators.

The valuation books of the several electoral divisions in the Union having been brought in and laid before the Board by Mr. Potter's clerk, Mr. Potter being himself unable to attend, after some discussion the Guardians gave notice that the valuation-books would be open for the inspection of the rate-payers at the Grand Jury-room in the Court-house at Rathkeale, where they might be seen between the hours of ten and four, of the 9th day of January, 1841, and of the twenty-one succeeding days (Sundays excepted).

Valuation-books laid before the Board, and opened for inspection of rate payers.

29th January, 1841.—Present 6 ex-officio and 25 elected Guardians; also Mr. Hawley, Assistant Commissioner.

Notice of the order in which the objections were to be considered.

Two hundred copies were directed to be printed and posted of a notice by which it was announced that the objections in the respective electoral divisions would be taken into consideration in the following order, and on the following days, on which all persons concerned were accordingly required to attend and produce to the Board the necessary proof in support of their objections:—

The electoral division of Kilfergus, Kilmoylan, Loughill, Shanagolden, and Dunmoylan, on Tuesday, the 9th of February, 1841.

The electoral division of Lismakeery, on Friday, the 12th of February.

The electoral divisions of Askeaton, Iveruss, Kilcornan, and Ardcanny, on Monday, the 15th of February.

The electoral divisions of Kildimo, Adare North, Adare South, Kilfenny, and Croom, on Friday, the 19th of February.

The electoral division of Rathkeale, on Monday, the 22nd of February; and

The electoral divisions of Croagh, Nantenan, and Kilscannell, on Tuesday, the 23rd of February.

9th February, 1841.—Present 3 ex-officio and 9 elected Guardians.

Objections to the valuation—Kilfergus, Kilmoylan, Loughill.

The objections to the valuation in the electoral divisions of Kilfergus, Kilmoylan, and Loughill, were taken into consideration, and, after conferring with the valuator, such orders were made thereon as appeared to be just and reasonable.

After some discussion it was resolved, That Mr. Potter be directed to insert in the proper clauses of the valuation books the estimated amount of the expenses for repairs, insurance, fencing, draining, &c., of the hereditaments in the Union, whenever such expenses shall be necessary.

Objections in Shanagolden and Dunmoylan divisions postponed to the 12th inst.

12th February, 1841.—Present 1 ex-officio and 10 elected Guardians.

It was resolved, That Mr. Potter should again get the valuation books and the sheet of objections, in order to make the necessary alterations in the valuation when the consideration of the objections was concluded.

Shanagolden.

The objections to the valuation in the electoral division of Shanagolden were then taken into consideration: and a discussion ensued as to the power of the Guardians to alter the valuation without the consent of the valuator, but no resolution was come to upon the subject.

Resolved, That in order to save the expense conseqent on appeals, the Board would take into consideration such objections to the valuation as should appear just and reasonable, though not lodged within the limited period of 21 days, when the parties making such objections were prevented by indisposition or other cause from making them in the proper time.

15th February, 1841.—Present 1 ex-officio and 9 elected Guardians.

Askeaton, Iveruss, Kilcornan, Ardcanny, Lismakeery.

The objection to the valuation in the electoral divisions of Askeaton, Iveruss, Kilcornan, Ardcanny, and part of Lismakeery, were taken into consideration, and such orders made with respect thereto as appeared to be just and reasonable.

19th February, 1841.—Present 5 ex-officio and 15 elected Guardians.

Lismakeery, Kildimo, Adare North, Adare South, Kilfenny, Croom.

Part of the remaining objections in the electoral division of Lismakeery, and the objections in the electoral divisions of Kildimo, Adare North, Adare South, Kilfenny, and Croom, were heard and disposed of.

Dunmoylan, Lismakeery.

The objections in the divisions of Dunmoylan, and the remaining objections in the division of Lismakeery, were postponed to a day to be thereafter named.

5th March, 1841.—Present 1 ex-officio and 6 elected Guardians.

The objections in Rathkeale Union were heard and disposed of.

The clerk was directed not to receive any more objections to the valuation on any pretence whatsoever.

9th March, 1841.—Present 2 ex-officio and 6 elected Guardians.

The objections in the division of Croagh, Kilscannell, and Nantenan, were heard and disposed of.

Valuation books returned to the valuator.

The clerk was directed to give Mr. Potter the valuation books of the electoral divisions of Kilfergus, Kilmoylan, Iveruss, Kilcornan, Adare North, Croom, Nantenan, and Kilscannell, together with the corresponding sheets of objections and new valuation books, so that he might make the necessary alterations and make out clean copies.

Alterations directed to be made in the valuation books.

Mr. Potter was directed to make the alterations and additions required by the list of errors and omissions furnished by the clerk, also to place the hereditaments in each townland succes-

APPENDIX.

Rathkeale.

Extracts from Minute Book.

sively under such townland, and all the townlands in a parish in each electoral division, under the head of such parish successively; to name the barony, townland, and parish in which each hereditament was situated, and, generally, to be strictly guided in writing out the clean copies of the valuation books by the instructions contained in the revised circular of the Poor Law Commissioners on valuation and rating of the 25th of March, 1840.

26th March, 1841.—Present 4 ex-officio and 14 elected Guardians.

Further objections to the valuation.

Objections to the valuation in the electoral divisions of Kilfergus, Kilmoylan, Loughill, Shanagolden, Adare South, Askeaton, Iveruss, Ardcanny, Kildimo, Kilfenny, Croom, Rathkeale, Croagh, Nantenan, and Kilscannell, were taken into consideration and disposed of.

A discussion took place with respect to receiving further objections to the valuation, when it was stated that there was an order in the minute-book against it, which could not be rescinded except by a resolution, after some Guardian should have given the Board a fortnight's notice to that effect; and it appearing that if such order were rescinded it would cause a great delay to the making of a rate, it was considered inexpedient that such a course should be adopted, particularly as those who conceived themselves aggrieved might appeal to the Assistant Barrister, and no notice of a motion for rescinding the order was given.

Evidence.

Evidence.

Mr. Potter, Valuator.

MR. THOMAS HENRY POTTER, Valuator, *examined.*

Mr. Potter's original appointment, and resignation.

Was originally appointed valuator of the Rathkeale Union, along with the late Mr. Lynch of Granagh, on the 3rd of June, 1839: resigned, without having taken any steps towards valuing the Union, in the course of the same week. Mr. Lynch declared himself willing to undertake the valuation alone on the terms of the original appointment, but, as he was acting at the time as one of the valuators of the Kilmallock Union, the Guardians did not think he could devote enough of his time and attention to the valuation of this, and they therefore advertised again for a valuator. He (Mr. Potter) was afterwards appointed sole valuator on the 26th of June, 1839. He never valued land before. Has an extensive farm in the parish of Adare in this Union, and another in the Kilmallock Union, and derived his knowledge of the value of land altogether from his experience as a farmer. No testimonials in his favour were required by the Board: he was well known to all the Guardians. Did not commence his valuation till October, 1839; waited till then from a fear of being misled as to the value of the land by the appearance of the crops, as it was the land and not the crops he considered he had to value. Was furnished for the purposes of the valuation with a map of the Union, supplied by the Poor Law Commissioners, which was useful as marking out the boundaries of the electoral divisions; it named all the townlands but did not mark out their boundaries. A map of each electoral division was extracted or made out from this by the clerk of the Union for his use. Was furnished also with some county cess-books, but found them quite useless. He was furnished besides with copies of the parochial tithe surveyors of all the parishes in the Union, except three which he was unable to procure. Found these surveys very useful in ascertaining the quantities of land held by the several occupiers; did not use them for the purpose of ascertaining the value, except in the mountain district of Kilfergus, which had been valued under the tithe composition by Mr. William O'Leary, with whom he was acquainted, and of whose ability and experience as a valuator he had a high opinion. Mr. O'Leary was agent over several estates lying in that district, and had many local means of information to guide him in the valuation. He (Mr. Potter) visited in person every tenement in the Union, and, except where his own previous acquaintance with the people and their property rendered it unnecessary, he inquired as to the names of the occupiers, in general from the drivers of the estates, sometimes from the occupier himself or some member of the family. Has not found that he was ever misled as to the names of the occupiers. Ascertained the quantity of land held by each occupier from the occupier himself, with the aid of the tithe survey.

His re-appointment. His qualifications.

Began his valuation in October, 1839.

Documents used or referred to. Maps.

County cess-books.

Tithe surveys.

The valuator's course of inquiry

as to the names of the occupiers.

Extent of tenements.

Did not take into account the degree in which the land might be improved.

Net annual value how ascertained.

In estimating the quality of the land he was valuing, he considered it as he found it, and did not take into account the degree in which he thought it could be improved. Ascertained the net annual value by calculating the probable annual produce of the land, the amount of all taxes on it (not including tithe), the expense of the labour it would take to keep it in its actual state, and the expense of procuring the manure necessary for the same purpose; and by determining what rent a tenant from year to year paying those taxes and expenses could pay, reserving such a share of the produce of the land as would enable him, if he held five acres at that rent, to have plenty of potatoes for himself and family through the year, and milk for about nine months. In making his calculation of the gross produce of the land, and the outgoings or expenses of the tenant, estimated, as accurately as he could, the local advantages or disadvantages of the property—for instance, in valuing lands near the seashore, he took into account the facility of procuring manure in that situation. In valuing land not under tillage he calculated what the grazing of it would be worth per acre;—that is, what the grazing of it would set for per acre;—this he considered the gross produce of such land, from which the taxes and expenses of the tenant were to be deducted. He inquired as to the amount of rent in all cases, sometimes before, sometimes after, he had fixed the net annual value. Was never guided by the rent in estimating the value of the land. The occupiers of small holdings were many of them under the impression that the amount of the valuation was

Lands not under tillage how valued.

Inquiry as to the rents of the occupiers.

Valuator not guided by the rent.

His net annual value not the utmost that can be got from a solvent tenant Competition for land.

to depend on the amount of the rent, and many of them refused to give information as to their rents. Was able, in all cases in which the occupiers did not give him the information he required about their rents, to procure it from the landlords or their agents, from whom he also procured it, whenever he thought it necessary, in those cases in which he had been informed about it by the occupiers. The net annual value fixed by him is not the utmost rent that could be got from a solvent tenant; the competition for land is so great, that, generally speaking, 10*s.* an acre more than the value fixed by him can be got for land in this Union. In one instance, land valued by him at 35*s.* was let a few days afterwards at 50*s.* per acre. Does not think that 10*s.* an Irish acre more than the net annual value fixed by him would be a rack-rent. By a solvent tenant he does not mean a man of capital, or a man whose solvency arises out of anything besides his interest in the land,—means a tenant who pays his rent, and can continue to pay it, and live by the land. Means by a "rack-rent" a rent which the tenant cannot pay, and live by the land.

What valuator means by "a solvent tenant." What by a rack-rent.

In this Union there are several estates, the rents of which are so high, that the tenants do not and cannot pay them. Some landlords, without reducing their rents, agree from year to year to take a fixed abated rent instead of the full rent, but do not give up their right to the full rent; others get from the tenant each year as much as they can of the full rent. Thinks that a rent of the amount of the net annual value of the land as he has fixed, it would leave the tenant reasonable remuneration for his capital, time, and labour out of the land, certainly not anything beyond it. Though he valued land at so much per acre, he has not valued large farms so high as small ones, because he has taken into account the capital necessary for the management of the former, which the latter do not require, and the risks to which the holder of a large farm is exposed with regard to his stock, the greater part of the extent of a large farm being generally grazed and a small part only given to tillage. If the entire of a large farm were given to tillage the gross produce and the expense of managing it would, per acre, be the same as in the case of a small one, and in that case the net annual value of the two should correspond; but when a farm contains 30 acres or upwards, a large portion of it is almost always given to grazing, and stock is liable to risks greater than any the produce of land under tillage is ever exposed to. Thinks that to compensate for those risks, as well as for the tenant's capital, time, and labour, the rent of a large farm should be somewhat lower per acre than the rent of a small one, and has therefore fixed the net annual value somewhat lower in the former case. Never compared the net annual value, as he fixed it, with the actual rents. Thinks that the net annual value is, speaking generally, one-fifth less than the rent, but has not made such a comparison as would enable him to speak positively.

Rack-rents of this Union.

Large farms not valued at so high a rate per acre as small ones, and why.

Proportion which the valuation bears to the rent.

The net annual value of a house is, according to his idea, what a solvent tenant taking it from year to year ought reasonably to pay for it, taking into account all the circumstances of situation and convenience. In valuing a house and land when occupied together, he valued each separately, and made out the joint value of both by adding the separate values of the two. Thinks that, after the payment of the expenses necessary to keep the land as he gets it, and of his taxes and rent, about 2*l.* 10*s.* per Irish acre should be left to the tenant for the subsistence of himself and his family, that is where the farm is small and does not require capital; that is the sum per acre which he regards as reasonable compensation for the tenant's time and labour. Thinks that that compensation should increase a little as the farm is large and capital required. If the mere capital, in addition to the time and labour of the tenant, were to be considered in the case of the larger farm, the same sum per acre would be compensation enough: it is the increase of risk to which large farms, and the capital laid out upon them, are always liable, which renders an increased rate of compensation, in his opinion, reasonable. Has calculated the average of county-cess for the last five years to be in Kenry 3*s.*, in Coshma 3*s.*, and in Lower Connelloe 4*s.*, per Irish acre.

Valuation of houses.

Of a house and land when occupied together.

2*l.* 10*s.* per Irish acre should, in Mr. Potter's opinion, be left to the tenant after payment of his rent, taxes, and expenses of cultivation.

Averages of county-cess.

There is on the part of landlords generally an indisposition to grant leases, which has been increasing for the last ten years, and is still increasing. The greater part of the objections taken to his valuation were taken on the ground of its being too high: about two-thirds of the objections prevailed. In the instances of two townlands his valuation was raised, having been made low in consequence of the occupiers of each having induced him to believe that they had been deprived of a large bog, which it afterwards turned out they had included in their leases as land, and had only been prevented from cutting for sale. His valuation was not raised in any other instance.

Landlords unwilling in general to grant leases.

Objections to the valuation.

Rent and Valuation of £10 County Electors (Registered 1829 to 1840) so far as ascertained.

County Limerick. RATHKEALE UNION.

Marked thus * registered in or previous to 1832, and not since re-registered.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
1. Kilfergus.	Ahern, James	June 20, 1840	House and land	Ballyculhane	150 2 23	45 0 0	40 9 10½	
	Culhane, Daniel	Oct. 14, 1839	Ditto	Lower Turraree	68 1 30	10 3 1	10 3 1	
	Costelloe, Patrick	Oct. 16, 1840	Ditto	Ditto	225 3 34⅔	43 7 10	43 7 10	
	*Culhane, John	April 12, 1830	House	Glin	..	2 0 0	2 0 0	
	*Dore, John	Oct. 25, 1832	Ditto	Ditto	..	2 6 5	2 6 5	
	Fitzmaurice, Garrett	June 20, 1840	House and land	Ballyculhane	12 3 33	16 0 0	..	Rent not ascertained.
	Fitzgerald, Michael	,,	Ditto	Clonoughter	72 3 23¾	50 0 0	45 0 0	
	Frawley, James	,,	Ditto	Ballyculhane	57 3 25½	67 0 7½	..	Ditto.
	Fitzgerald, Thomas	,,	Ditto	Clonoughter	79 3 4	40 0 0	34 4 9	
	*Fitzgerald, John	Oct. 25, 1832	House	Glin	..	1 1 0	1 0 0	
	Griffin, Timothy	June 20, 1840	Land	Lower Ballygiltenane	11 0 13⅔	13 8 10	13 8 10	
	Geoghegan, John	Oct. 16, 1840	House and land	Lower Turraree	68 0 5¼	10 8 1	10 8 1	
	Hanrahan, Michael	Oct. 14, 1839	Ditto	Ditto	97 2 15	14 8 0	14 8 0	
	Houlahan, James	April 3, 1840	Ditto	Flean	47 3 5⅔	13 0 0	12 15 4	
	Houlihan, Thomas	,,	Ditto	Ditto	56 2 31	12 0 0	10 13 0	
	Hallinan, Patrick	June 20, 1840	House	Glin	0 2 0¾	15 0 0	15 0 0	
	*Healy, Richard	June 13, 1829	House and land	Cahara	28 2 8	30 7 0	36 8 2	
	Kelly, Denis	April 3, 1840	House	Glin	..	2 0 0	2 0 0	
	M'Coy, Patrick	,,	House and land	Killeaneymore	50 1 34¾	24·15 10	24 15 10	
	Meade, Maurice	June 20, 1840	Ditto	Lower Ballygiltenane	28 1 15½	31 16 11	31 16 11	
	M'Grath, Philip	Oct. 16, 1840	Ditto	Lower Turraree	86 1 1	14 8 0	14 8 0	
	Mulvihill, Martin	,,	Ditto	Kilacallagh	42 0 18½	40 0 0	46 0 0	
	M'Mahon, Bryan	,,	Ditto	Ditto	31 0 39	46 14 0	46 14 0	
	*Moore, Patrick	June 13, 1829	Ditto	Ballyculhane	43 0 18½	29 14 7	29 14 7	
	*Madigan, Thomas	Oct. 25, 1832	House	Glin	..	4 0 0	4 0 0	
	Normoyle, Michael	April 3, 1840	Two houses	Ditto	..	7 0 0	7 0 0	
	O'Brien, Daniel	,,	House	Ditto	..	8 0 0	8 0 0	
	O Shea, John	June 20, 1840	House and land	Ballygiltenane	31 0 29	38 10 0	32 0 3	
	Shaughnessy, Patrick	April 3, 1840	Ditto	Flean	44 2 7¼	6 5 10½	6 5 10½	
	Shanahan, James	,,	Ditto	Ditto	34 1 27½	10 0 0	14 12 3	One of two joint occupiers.
	Shanahan, Maurice	,,	Ditto	Ditto	100 1 28½	26 0 0	22 5 8	
	Shanahan, Patrick	,,	Ditto	Ditto	55 1 4¾	10 0 0	14 12 3	
	Shaughnessy, Edmond	,,	Ditto	Ditto	61 3 33½	16 11 11	16 11 11	
	Sheehy, Edmund	Oct. 16, 1840	Ditto	Lower Turraree	77 3 0½	8 15 4	8 15 4	
	Sheehy, Michael	,,	Ditto	Ditto	32 1 23½	4 3 0	4 3 0	
	*Stanley, William	July 6, 1830	Ditto	Flean	119 0 9¼	45 0 0	23 7 3	One of three joint occupiers.
	*Stack, Richard	Oct. 25, 1832	House	Glin	6 0 0	6 0 0	6 0 0	
2. Kilmoylan.	Cugan, Darby	April 3, 1840	Houses and land	Tenekella	51 3 13½	12 0 0	8 0 0	One of two joint occupiers.
	Costello, Thomas; Costello Denis	,,	Ditto	Ditto	57 0 2⅔	12 0 0	8 0 0	Rated jointly.
	*Enright, William	June 3, 1829	House and land	Whiskey Hall	76 0 21	41 6 11	41 11 6	
	*Enright, Michael	,,	Ditto	Moohernagh	116 2 20½	29 14 0	29 14 0	
	Fitzgerald, James	Dec. 28, 1839	Ditto	Ballyhahill	55 0 12	26 19 0	26 19 0	
	Hastings, Cornelius	April 3, 1840	Ditto	Clounlehard Clare	48 2 15	9 12 0	9 12 0	
	*Hurley, Patrick	June 13, 1829	Ditto	Whiskey Hall	30 3 4	21 5 8½	21 5 8½	
	*Meade, Peter	Jan. 6, 1830	Ditto	Coole	30 3 4	10 3 7	10 3 7	
	*Meade, Patrick	,,	Ditto	Ditto	34 0 2¾	10 4 1	10 4 0	
	*Mulvahill, Michael	Oct. 17, 1832	Ditto	Ditto	29 0 25	10 3 6	10 3 6	
	O'Connor, John; O'Connor, Mortimer	April 3, 1840	Houses and land	Drominlemane	46 3 3	16 15 7	16 15 7	Rated jointly.
	O'Connor, Patrick	,,	House and land	Ditto	43 3 36	16 15 7	16 15 7	One of two joint occupiers.
	O'Brien, Denis	,,	Ditto	Tenekella	22 1 3⅔	4 10 0	3 6 0	
	*O'Kelly, James	Oct. 15, 1830	Houses and land	Moohernagh	90 2 23⅔	28 14 0	28 14 2	One of two joint occupiers.
	Scanlan, Patrick; Scanlan, Timothy	April 3, 1840	Ditto	Tenekella	59 2 4⅔	12 0 0	8 0 0	Rated jointly.
	Sullivan, Peter	,,	House and land	Ditto	28 1 15½	12 0 0	5 2 9	
	Sullivan, Patrick	,,	Ditto	Ditto	51 3 13½	12 0 0	4 12 4	
	*Smyth, Robert	Dec. 27, 1832	Ditto	Whiskey Hall	18 3 33	8 0 0	4 8 2	
	Sullivan, John	Oct. 25, 1833	Ditto	Ditto	22 2 28½	14 5 11	14 5 11	
3. Loughill.	*Kishon, William	Oct. 17, 1832	House and land	Clouneclohessy	168 1 34	92 2 0	92 2 0	
	M'Donell, Patrick	March 31, 1834	Land	Knocknaboola	226 2 24¾	40 0 0	28 14 0	
	M'Coy, Patrick	April 12, 1833	House and land	Currahmoore	93 3 32	58 0 0	47 14 8	
	*Moran, James	Oct. 17, 1832	Ditto	Clounties	24 1 22	22 0 0	24 1 9	
	O'Connor, Gerald	Dec. 27, 1836	Ditto	Ditto	296 2 14⅔	150 0 0	174 18 11	
	O'Shaughnessy, Michael	April 3, 1840	Ditto	Currahmore	68 0 5¼	52 10 0	37 11 4	
4. Shanagolden.	*Clohessy, James	June 13, 1829	House and land	Shanagolden	3 0 38½	2 0 0	2 0 0	
	Dempsy, Daniel	Oct. 14, 1839	Ditto	Ballynaish	22 2 15½	18 15 0	18 15 0	
	Enright, Edward	Dec. 28, 1840	Ditto	Ballycormick	8 1 32½	16 19 2¾	20 0 0	
	*Fitsimons, Henry	Oct. 25, 1832	Ditto	Shanagolden	0 0 32½	3 0 0	3 0 0	
	Guinane, Thomas	Oct. 14, 1839	Ditto	Monedragha	54 3 14⅔	84 0 0	92 18 3	
	Guinane, James	Oct. 16, 1840	Ditto	Ditto	53 0 30⅔	82 0 0	89 19 4½	
	Lawly, John	June 20, 1840	Ditto	Knockpatrick	22 1 3⅔	28 17 6	24 2 0	
	*Lynch, Thomas	June 13, 1829	Ditto	Ballycormick	16 2 23	25 18 0	25 18 0	
	M'Donell, Thomas	April 3, 1840	Ditto	Rathfara	40 2 31¾	84 6 0	94 12 8	
	*O'Brien, Jeremiah	April 12, 1830	Ditto	Shanagolden	0 0 32½	8 0 0	8 0 0	
	Stackpool, Michael	April 3, 1840	Ditto	Knocknasup	24 1 7⅔	18 15 0	20 14 4	
	Sheahan, Michael	Oct. 16, 1840	Ditto	Ballynash	86 3 15	45 9 2	45 9 2	
	Barry, John	April 3, 1840	Land	Duncaha	35 2 21¾	44 0 0	99 2 4	John Barry now holds both these tenements.
	*Barry, James	Oct. 22, 1832	House and land	Ditto	37 1 1	51 15 0		
	Connor, Bartholomew	April 3, 1840	Ditto	Banogue	42 1 14⅔	22 16 6	16 0 0	

Rent and Valuation of £10 County Electors (Registered 1829 to 1840)—*continued.*

COUNTY LIMERICK. RATHKEALE UNION.

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Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated, as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
Fitzgerald, James	April 3, 1840	Land	Duncaha	2 2 11	3 1 11	3 1 11	Appears from Rate Book to be the landlord of the adjoining tenement.
Fitzgibbon, Thomas	,,	House and land	Balintlaha	32 3 8½	44 19 3	44 19 3	
*Fitzgerald, Daniel	June 13, 1829	Ditto	Duncaha	30 3 4¾	42 0 0	54 0 0	The rated occupier of these premises is James Donovan, tenant to Daniel Fitzgerald.
Hurley, John	April 3, 1840	Ditto	Banogue	28 1 15½	19 0 0	17 0 0	
Hogan, Patrick	,,	Ditto	Carrans	55 3 1	60 10 0	54 0 0	
*Haloran, Patrick	Oct. 17, 1832	Ditto	Clounsha	87 1 35	54 0 0	54 0 0	
M'Donnell, Michael	April 3, 1840	Ditto	Dunmoylan	44 2 7	63 0 0	65 18 0	
Mangan, Denis	,,	Ditto	Ditto	19 1 30	25 4 0	16 7 0	
Mulcahy, Daniel	Oct. 16, 1840	Ditto	Carrans	58 1 10¼	65 0 0	66 14 6	
M'Mahon, James	,,	Ditto	Dunmoylan	87 1 38⅝	94 0 0	118 0 6	
Nonan, Denis	Dec. 29, 1834	Ditto	Grouse Lodge	207 1 14¼	95 7 9¾	95 9 2¼	
O'Brien, Daniel	April 3, 1840	Ditto	Carnagh	58 1 10¼	20 0 0	9 0 0	
O'Brien, John	,,	Land	Ditto	5 2 27	1 11 6	1 11 6	Appears from Rate Book to be landlord of adjoining premises, valued at 8*l.*, and let at 4*l.*
O'Neille, John	,,	House and land	Dunmoylan	8 3 25½	11 2 6	14 12 0	
O'Conner, Timothy	Oct. 16, 1840	Ditto	Banogue	16 0 31¾	19 13 1	19 13 1	
O'Dea, James	,,	Ditto	Kilcolman	30 3 4½	33 15 0	31 8 0	
O'Conner, John	,,	Ditto	Dunmoylan	21 0 9¼	26 0 0	26 0 0	
O'Brien, David	,,	Ditto	Carnagh	33 15 0	38 18 8½	14 3 7	
Madigan, John	Oct. 13, 1836	House and land	Ballinlohane	34 1 24	31 7 1½	34 10 0	
Madigan, Thomas	,,	Ditto	Ditto	34 1 20	31 7 1½	34 10 0	
Shaughnessy, Michael	Dec. 27, 1836	Ditto	Ballyanne	64 3 7½	50 0 0	36 18 4	
*Neille, Hugh	July 6, 1830	Ditto	Lisatotan	51 0 4	36 3 9	36 3 9	
*Griffin, John	Oct. 17, 1832	House and land	Ballym^c. Keating	21 1 34	17 10 0	20 17 4	
M'Mahon, Michael	March 28, 1837	Ditto	Greenish Island	48 2 15	108 9 6	108 9 6	One of four joint occupiers.
*M'Dermott, Charles	June 13, 1829	House	Askeaton		4 0 0	4 0 0	
Nestor, James	March 30, 1835	House and land	Court Browne	24 1 7⅔	21 0 0	31 12 7	
*Brick, Bryan	Oct. 17, 1832	House and land	Mitchelstown	18 3 13	18 6 0	18 6 0	
Connell, Morgan	Dec. 28, 1839	Ditto	Ballyaglish	10 0 13½	8 7 9	7 7 0	
Drew, Henry	,,	Ditto	Drumminacullam	15 1 22	14 19 3	9 19 0	
Downes, John	,,	Ditto	Ballyaglish	34 3 12¼	29 11 3	25 16 0	One of two joint occupiers.
*Downes, William	June 13, 1829	Ditto	Ditto	14 2 12¼	13 10 0	10 16 0	
Kennedy, John	Dec. 28, 1839	Ditto	Beagh	19 0 18¼	17 14 0	14 2 6	
*Kennedy, James	Oct. 29, 1832	Ditto	Ballyaglish	12 0 23¾	11 5 0	9 0 0	
*Kenerk, Edmond	Oct. 20, 1832	Ditto	Balycanana	5 3 19½	5 0 4½	5 0 4½	
Legier, John	Dec. 28, 1839	Ditto	Beagh	14 2 12½	8 14 4½	8 14 4½	
Legier, William	,,	Ditto	Ditto	14 2 12½	8 14 4½	9 0 0	
*Lingane, Matthew	June 13, 1829	Ditto	Ballyaglish	14 3 14⅔	13 14 10½	11 0 0	Widow Lingane in Rate Book.
Mulqueen, Michael Red	Dec. 28, 1839	Ditto	Ditto	25 1 17⅔	21 10 6½	21 10 6½	
Murphy, John	,,	Ditto	Ditto	15 3 7	14 12 10½	10 2 6	
M'Donough, John	April 3, 1840	Ditto	Beagh	19 2 22	15 3 1½	12 14 0	
Mulqueen, Michael	Oct. 16, 1840	Ditto	Ballyaglish	23 1 4	20 9 0	20 9 0	
*M'Mahon, Michael	Nov. 15, 1832	Ditto	Ballycannana	11 1 14	12 5 0	9 10 0	
Neville, Michael	Dec. 28, 1839	Ditto	Ballyaglish	21 3 18¾	12 9 2¾	12 9 2¾	
Sparling, William	,,	Ditto	Beagh	10 2 18⅝	9 12 0	9 12 0	
*Shire, John	June 13, 1829	Ditto	Ditto	25 3 26¾	24 0 0	19 4 0	
Bourke, Rev. Robert	Dec. 27, 1836	House and land	Croker's-park	17 1 11½	13 7 4	11 0 0	
Cussen, David	April 3, 1840	Ditto	Rintolla	43 0 0	33 3 6	27 19 6	
*Collins, Thomas	June 13, 1829	Ditto	Dromaherbeg	9 2 35	12 0 0	9 0 0	
*Cliffe, Patrick	Oct. 16, 1832	Ditto	Kilreedy	19 1 30	12 0 0	12 0 0	
De Vere, Stephen	Dec. 28, 1840	Ditto	Cowpark and Ballinglahane	58 1 21¼	64 10 0	64 10 0	
*Dunn, Thomas	June 13, 1829	Ditto	West Moig	9 2 35	15 9 5	15 9 5	
Flahavan, Robert	Oct. 9, 1837	Ditto	Dromaherbeg	6 2 22	8 6 3	6 4 0	
Foley, Rev. Timothy	June 20, 1840	Ditto	Cow-park	48 2 15	54 0 0	54 0 0	
*Gittinane, Patrick	Nov. 15, 1832	Ditto	Kilbreedy	10 3 26⅓	9 0 0	9 0 0	
Hanley, Patrick	Dec. 28, 1839	Ditto	Clounogulleen	34 3 12	20 16 0	20 16 0	
Hanley, Martin	,,	Ditto	Ballyncartin	45 1 35¾	42 2 3	42 2 3	
Hanley, James	April 3, 1840	Ditto	Ditto	24 1 7⅔	25 12 6	25 12 6	
*Hill, Thomas	June 13, 1829	Land	Croker's-park	58 2 35	36 5 0	27 0 0	
Kennedy, Daniel	Dec. 28, 1839	Ditto	Skenebla	45 2 24	35 4 7	32 1 0	
Kennedy, Richard	,,	Ditto	Dttto	49 3 1	42 9 0	32 1 0	
Kirby, Patrick	,,	Ditto	Croker's-park	16 1 27⅓	8 15 0	8 15 0	
Kirby, James	,,	Ditto	Dtto	16 1 27	6 16 6	6 16 6	
Kelly, Patrick	,,	Ditto	West Moig	12 3 33⅔	16 0 0	12 0 0	
Manne, Richard	,,	Ditto	Ballymartin	5 2 27	7 17 6	4 16 0	
Mahony, Thomas	April 3, 1840	Ditto	West Moig	32 1 23⅓	30 0 0	5 16 0	
M'Inerny, Thomas	Oct. 16, 1840	Ditto	Derreen	17 0 25⅔	12 3 7¾	11 2 0	
M'Inerny, James	,,	Ditto	Ditto	27 2 35	18 15 6	16 15 0	
*M'Donogh, Edward	June 13, 1829	Ditto	Croker's-park	26 0 37	13 1 9	13 1 9	
*Madigan, Thomas	,,	Ditto	Kilbegg	29 0 25	22 10 0	..	Rent not ascertained.
*Miller, Adam	Oct. 20, 1832	Ditto	Ballymacdonagh	24 1 7⅔	18 15 0	15 0 0	
Neill, Arthur	Dec. 28, 1839	Ditto	Kilbreedy	16 1 1½	22 10 0	22 10 0	
*Nash, Michael	Oct. 20, 1832	Ditto	Ditto	62 1 8	66 14 4½	..	Rent not ascertained.
O'Brien, Patrick	Dec. 28, 1839	Ditto	Ditto	31 2 13¾	28 2 3¾	28 2 3¾	
O'Brien, Michael	,,	Ditto	Croker's park	17 3 10	9 16 4	11 9 0	
Potter, James	,,	Ditto	Rintolla	21 3 24	13 5 0	14 0 0	
*Pigott, Michael	June 13, 1829	Ditto	Ballymartin	21 3 19	12 9 2¾	12 9 2¾	
*Pigott, James	,,	Ditto	Ditto	22 1 3⅔	12 13 10¼	12 13 10¼	
*Potter, David	,,	Ditto	Rintolla	21 3 24	14 18 6	10 0 0	
Ronan, William	April 3, 1840	Ditto	Ballymartin	11 2 2½	12 6 2	12 6 9	
Supple, John	Dec. 28, 1839	Ditto	West Moig	43 2 3⅔	54 0 0	42 2 10½	Harry Supple in Rate Book.
Switzer, Peter	,,	Ditto	East Moig	55 1 1	68 4 6	50 19 0	
Sullivan, Thomas	,,	Ditto	West Moig	4 1 0½	7 4 5	7 4 5	Named also in Rate Book as landlord of an adjoining tenement.
*Supple, Henry	June 13, 1829	Ditto	Stonehall	16 0 31	11 13 8	11 13 8	

Rent and Valuation of £10 County Electors (Registered 1829 to 1840)—*continued.*

COUNTY LIMERICK. RATHKEALE UNION.

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Electoral Division.	Names of £10 Electors whose tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
10. ARDCANNY.	*Barker, Joseph	Oct. 27, 1832	Land	Drominiclara and Pallas	0 3 9½	10 0 0	10 0 0	
	*Cullane, James	Nov. 15, 1832	Ditto	Mellon	10 2 4⅔	14 9 10	14 9 10	
	*Fitzgibbon, Patrick	,,	Ditto	Ditto	12 0 23¾	17 9 10	17 9 10	
	*Griffin, Henry	Oct. 17, 1832	Ditto	Ditto	22 2 28½	31 6 7½	31 6 7½	
	Heavinor, William	Oct. 9, 1837	Ditto	Shanpallas	42 3 28	29 6 6	29 6 6	
	*Hogan, Michael	Nov. 16, 1832	Ditto	Ditto	36 1 31¼	23 10 0	21 5 0	
	*Smyth, James	Nov. 15, 1832	Ditto	Ballinacarriga	18 1 8¾	14 0 0	14 0 0	
	*Teskey, William	Oct. 17, 1832	Ditto	Newmarket	5 1 2½	6 3 6	6 3 6	
	*Wall, John	Nov. 8, 1832	Ditto	Ditto	9 2 35	10 10 0	10 10 0	
11. KILDIMO.	Browne, Peter	June 17, 1839	Ditto	Court	20 2 34	36 8 0	36 8 0	
	Barrett, Michael	April 3, 1840	Ditto	Faha	13 3 35½	20 15 7	20 15 7	
	Connerry, Thomas	June 17, 1839	Ditto	Court	11 3 15	20 14 8	23 9 6	
	Connerry, John	,,	Ditto	Ditto	10 2 25⅔	17 8 10	17 8 10	
	Connerry, Rev. Edmund	Dec. 28, 1839	Land	Faha	6 0 7	8 12 2	8 12 2	
	*Crotty, Michael	July 6, 1830	House and land	Curheeny	13 3 3	14 12 0	14 12 0	
	Fitzgerald, Michael	June 17, 1839	Ditto	Curraheen	83 2 28	45 3 4	45 3 4	One of two joint occupiers.
	Fitzgerald, Terence	Oct. 14, 1839	Ditto	Ardlahon	82 2 17¾	86 8 9	86 8 9	
	Kelly, Thady	Mar. 30, 1835	Ditto	Court	11 1 14	17 3 0	17 3 0	
	M'Namara, Michael	June 17, 1839	Ditto	Ditto	22 1 24⅔	41 10 0	34 9 0	
	Malony, Michael	,,	Ditto	Ditto	11 0 33⅓	11 12 0	11 12 6	
	*Madigan, Daniel	Nov. 23, 1825	Ditto	Ardlahon	23 3 22⅔	20 18 7	21 17 2	
	*M'Enry, Denis	Oct. 17, 1832	Ditto	Phiteigh	17 0 18	8 0 0	8 17 2	
	Naughton, John	Dec. 28, 1839	Ditto	Curraheen	29 0 25	18 0 0	18 0 0	
	*O'Brien, James	Nov. 15, 1832	Land	Ardlahon	18 0 35⅔	20 8 0	20 8 0	
	Sheehy, James	June 17, 1839	House and land	Court	65 1 38⅓	84 14 4½	84 19 0	
					7 2 34⅔	9 16 9	84 19 0	
	*Sheehan, Thomas	July 6, 1830	Ditto	Ditto	11 0 33⅔	11 12 0	11 12 6	
	Williams, Michael	June 17, 1839	Ditto	Curraheen	13 2 15½	11 12 8	11 12 8	
12. ADARE, NORTH.	Ball, William	Dec. 28, 1839	Ditto	Kilgrogan	45 1 16¾	33 5 11	33 5 11	
	*Fitzgerald, William	Nov. 15, 1832	Ditto	Tuogh	13 1 37½	12 9 0	10 0 0	
	Griffin, Darby	Dec. 29, 1839	Ditto	Kilnockan	33 0 16⅔	35 15 3	41 7 10	
	Gleeson, James	,,	Ditto	Ditto	24 1 7½	25 15 0	29 15 0	
	Heaton, John	Dec. 28, 1839	Land	Tuogh	54 1 2¼	46 6 10¼	46 6 10	
	*Lynch, Edmund	April 12, 1830	House and land	Ditto	1 2 19	2 0 0	2 0 0	Stated to have held upwards of 1[illegible] acres in this townland till within the last five years.
	Piper, George	Dec. 28, 1839	Ditto	Ditto	12 2 32⅓	13 0 0	12 1 9	
	*Piper, John	June 13, 1829	Ditto	Ditto	23 3 27¾	25 18 0	22 9 5	
	Shine, William	Dec. 28, 1839	Ditto	Kilgrogan	44 0 22½	34 11 3	34 11 3	
	Walsh, James	,,	Ditto	Tuogh	34 3 14	31 19 6	31 19 6	
					23 1 38	25 7 6	22 19 10	
13. ADARE, SOUTH.	Benson, William	Oct. 14, 1839	Ditto	Adare	. . .	10 0 0	10 0 0	
	Ball, James	Dec. 28, 1839	Ditto	Rour	36 2 6	48 11 6	..	Rent not ascertained.
	Corneal, James	Dec. 28, 1839	Ditto	Ditto	42 1 27	35 13 8	38 9 4	
	Carmody, John	June 8, 1839	Ditto	Ballygealmore	29 2 33⅓	36 13 9	40 0 11	
	Dundon, John	Jan. 11, 1840	Ditto	Ditto	17 2 18⅔	16 6 3	20 7 5	
	*Farrell, John	June 8, 1829	Ditto	Ballygeal	1 0 34⅔	1 10 0	1 10 0	
	*Fitzgerald, John	Oct. 30, 1832	Ditto	Castle Roberts	11 0 12	12 11 3¾	12 11 3¾	
	*Fitzgerald, James	,,	Ditto	Ditto	17 0 27¼	20 1 3	20 1 3	
	*Fitzgerald, Michael	,,	Ditto	Ditto	17 0 27¼	20 1 3	20 1 3	
	Glenny, Thomas	Dec. 28, 1839	Ditto	Island Ea	14 2 12⅓	23 0 0	23 0 0	
	*Glenny, John	Oct. 17, 1829	Ditto	Ditto	25 3 33	34 18 6	34 18 6	
	Hifel, John	Jan. 11, 1840	Ditto	Rienroe	40 1 16⅔	37 7 4¼	33 0 0	
	Hartigan, Martin	,,	Ditto	Ballygealmore	47 3 38	54 2 7	54 2 7	
	*Heaton, Thomas	June 8, 1829	Ditto	Kilgobbin	4 0 8	5 0 0	5 0 0	
	*Halpin, John	Oct. 26, 1829	3 houses and land	Knockanes	80 3 38⅔	74 9 0	74 9 0	One of two joint occupiers.
	*Modler, Christopher	June 8, 1829	House and land	Kilgobbin	19 0 23	20 11 8	14 0 0	
	*M'Coy, Daniel	Oct. 30, 1832	Ditto	Castleroberts	14 2 28¾	13 15 6	13 15 6	
	Nix, Anthony	April 3, 1833	Ditto	Fanningstown	24 0 5	37 2 2¼	45 11 6	
	O'Donnell, John	Dec. 28, 1839	Ditto	Island Ea	64 2 27½	124 18 11	124 18 11	
	O'Brien, Thomas	Oct. 9, 1837	Ditto	Adare	,,	9 0 0	9 0 0	
	Drew, Patrick	Dec. 28, 1839	Ditto	Graigue	28 1 2½	24 9 0	24 9 0	
	Ryan, Edmond	Jan. 11, 1840	Ditto	Gurtnaganive	8 0 22⅔	12 11 3	10 2 6	
	Rynard, John	Dec. 28, 1839	Ditto	Graigue	28 1 2¼	28 17 1½	21 0 0	
			Land		28 1 2¼	28 17 1½	27 12 6	
	Smyth, John	Oct. 29, 1839	House and land	Adare	..	12 0 0	..	Rent not ascertained.
	Shire, Jacob	Oct. 25, 1839	Ditto	Rienroe	81 2 19	63 18 10	63 18 10	
	Sparling, Christopher	Dec. 28, 1839	Ditto	Rour	58 2 17⅔	52 18 2½	52 18 2½	
	Sperin, George	,,	Ditto	Graigue	52 0 19⅓	48 5 2	45 8 7½	
	Sperin, John	,,	Ditto	Ditto	13 0 4⅔	12 11 8	12 11 8	
	Smyth, Andrew	Dec. 28, 1839	Ditto	Cummeen	8 0 15¾	10 0 0	3 7 10	
	Southwell, John	Jan. 11, 1840	Ditto	Gurtnaganive	6 3 26⅔	8 12 5	8 12 5½	
	St. John Philip	,,	Ditto	Kilgobbin	31 1 7	28 19 6¾	22 16 8	
	Supple, Robert	April 3, 1840	Ditto	Adare	..	3 1 6	3 1 6	
	*Stark, John	June 13, 1829	Ditto	Cummeen	15 3 36	15 16 1	15 16 11	
	*Sperin, George	,,	Ditto	Babuss	16 1 36⅔	20 0 0	16 12 3	
	*Switzer, William	,,	Ditto	Graigue	28 1 2¼	26 3 6	22 17 3½	
	Toomy, James	Dec. 28, 1839	Ditto	Ditto	13 0 4½	12 1 6	9 3 11	
	*Teskey, James	June 8, 1829	Ditto	Rienroe	55 2 6⅔	45 2 0	45 2 2	
14. KILFENNY.	Canty, James	June 21, 1834	House and land	Finiterstown	92 2 37⅓	91 0 0	91 0 0	
	Hannon, Patrick	Oct. 9, 1837	Ditto	Kilfenny Commons	16 0 31	13 15 0	..	Rent not ascertained.
	Quaid, John	June 20, 1840	Ditto	Ballymackamore	70 0 33½	89 12 4	104 0 0	
	*Scully, James	Oct. 17, 1832	Ditto	Ballyfolin	51 3 13½	56 18 0	56 18 0	
	*Fitzgibbon, James	Oct. 29, 1832	House and land	Anhid	19 1 30	15 0 0	16 10 0	
	*Frawley, Patrick	,,	Ditto	Shanaclough	8 0 16	8 15 0	10 0 0	
			Land	Ditto	3 0 38⅓	6 6 0	9 9 0	
	*Griffin, John	Jan. 5, 1831	House and land	Anhid	19 1 30	15 0 0	7 7 0	

Rent and Valuation of £10 County Electors (Registered 1829 to 1840)—*continued.*

COUNTY LIMERICK. RATHKEALE UNION.

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Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book			Net Annual Value as in Rate Book.			Rent.			Observations.
				A.	R.	P.	£.	s.	d.	£.	s.	d.	
*Hogan, William	Oct. 29, 1832	House and land	Shanaclough	16	0	31⅕	17	10	0	21	0	0	
*Kelly, Daniel, sen.	Jan. 6, 1830	Ditto	Ditto	19	0	5	17	8	9	15	10	0	
*Kennedy, Edmond	Nov. 5, 1832	House	Croome	..			12	0	0	8	0	0	
*Lyons, Daniel	Jan. 8, 1829	Ditto	Ditto	..			1	10	0	1	10	0	
Mulcahy, James	Oct. 21, 1834	House and land	Towmie	40	1	39⅜	25	0	0	32	10	0	
*Molony, John	June 13, 1829	Ditto	Anhid	26	7	18	19	10	7	22	0	0	
*M'Carthy, John	Jan. 6, 1830	Ditto	Shanaclough	39	3	38⅕	32	9	10½	36	10	0	One of two joint tenants.
*Meskel, John	Nov. 15, 1832	Ditto	Doilas	70	1	34	69	12	0	76	2	6	
*Molony, Michael	,,	Ditto	Donoman	41	0	5	32	10	0	40	0	0	
*Nash, Maurice	,,	Ditto	Ballyculhane	18	2	4⅜	20	0	3¾	20	0	0	
*Nash, Patrick	,,	Ditto	Ditto	27	2	30⅕	25	13	0	31	2	0	
*O'Flaherty, Andrew	Oct. 29, 1832	Ditto	Shanaclough	35	0	37	37	4	9	42	10	0	
Sheehy, William	Jan. 11, 1840	Ditto	Croome	1	2	19	5	0	0	5	0	0	
Toomey, John	June 20, 1840	Ditto	Donoman	39	1	24⅕	34	15	8½	36	0	0	
*Walsh, Thomas	Nov. 15, 1832	Ditto	Ditto	40	1	39⅜	38	15	0	39	7	6	
Barrett, Thomas	Oct. 13, 1834	Land	Parklewis	26	0	3	36	0	0	51	0	0	
*Boen, John	Dec 27, 1831	House and land	Courtmatrix	12	0	2¾	13	2	6	6	12	6½	
Costelloe, John, jun.	Dec. 28, 1839	House	Rathkeale	..			31	0	0	62	0	0	
Delmage, James	June 17, 1838	..	Castlematrix	12	3	33⅜	14	0	0	8	5	5	
*Dobe, Samuel	June 13, 1829	House and land	Courtmatrix	12	3	33⅜	14	0	0	9	8	2	
Fizzell, Amos	June 17, 1833	Ditto	Ditto	13	1	18	14	8	9	7	11	5½	
Guerin, John	Oct. 16, 1840	House	Rathkeal	..			10	0	0	5	5	0	
*Gallery, Michael	Oct. 17, 1832	Ditto	Ditto	..			8	0	0	14	0	0	The Widow Gallery in Rate Book; the occupier of the adjoining tenement is her tenant.
*Hogan, Thomas, Rev.	Jan. 6, 1830	Ditto	Ditto	..			21	0	0	4	3	0	
*Harrington, Thomas	Oct. 19, 1832	House and land	Ballinamuckee	22	2	28½	14	0	0	18	0	0	
M'Carty, Charles	Dec. 28, 1839	House	Rathkeale	..			12	0	0	8	15	0	
Mulcahy, Cornelius	,,	House and land	Ballyalnon	93	0	14⅜	50	0	0	50	0	0	One of three joint occupiers.
*Miller, John	June 13, 1829	Ditto	Courtmatrix	12	2	8⅕	13	11	3	8	7	1½	
*Modler, Michael	,,	Ditto	Ditto	12	2	8⅕	13	11	3	9	7	9	
O'Donnell, Stephen	Oct. 16, 1840	House	Rathkeale	..			18	0	0	26	10	0	
*Quaid, Martin	Oct. 17, 1832	..	Rathkeale	..			15	0	0	5	0	0	
Roche, John	Dec. 28, 1839	House and store	Ditto	..			20	0	0	8	0	0	The rated occupier of this tenement is Timothy Enright, the brother-in-law of John Roche.
*Ruttle, Christopher	Dec. 27, 1831	House and land	Ballyvinterourke and Courtematrix	37	1	1	30	0	0	40	0	0	
Switzer, Henry	June 17, 1833	Ditto	Courtematrix	10	2	4½	11	7	6	7	15	8½	
*Switzer, Amus	June 13, 1829	Ditto	Ditto	13	1	18	14	10	0	7	11	4	
*Shine, Nicholas	,,	Ditto	Ditto	12	3	33	14	0	0	7	1	2	
*Shire, Adam	Oct. 17, 1832	Ditto	Castlematrix	25	3	27	28	0	0	17	3	9½	
Teskey, Garrett	June 17, 1833	Ditto	Courtematrix	38	3	20	42	0	0	26	4	8	
*Aylmer, Joshua	Oct. 17, 1832	House and land	Ballycannon	30	1	19¼	25	15	7½	29	6	1	One of two joint occupiers.
Bourke, John, jun.	Dec. 28, 1839	Ditto	Ballinagoold	28	1	28	18	2	3¼	18	2	2¼	
Bourke, Edmond	,,	Ditto	Ditto	28	1	28	18	2	3¼	18	2	2¼	
Bourke, John	,,	Ditto	Ditto	42	0	18½	26	8	6	26	8	6	One of two joint occupiers.
Culham, John	Oct. 14, 1839	Ditto	Farrendonelly	89	0	14½	96	5	0	57	10	0	
Christy, William	Dec. 28, 1839	Ditto	Clough	33	2	17	28	10	7½	30	5	0	
Dempsey, Mathew	Oct. 16, 1840	Ditto	Ditto	46	3	36	59	1	9	59	1	9	
*Donnelly, Denis	Oct. 17, 1829	Land	Croagh Burgess	25	3	26¾	24	0	0	17	10	0	
*Frawley, Henry	June 13, 1829	House and land	Ballinagoold	32	3	8¼	20	5	0	20	5	0	
Garvin, Denis	Dec. 28, 1839	Ditto	Ballinacurra	75	1	32	50	0	0	60	2	3	One of two joint occupiers.
*Gleeson, Patrick	Oct. 17, 1829	Ditto	Gurtnagrour	76	0	21	61	2	0	69	0	0	
*Gleeson, Patrick	Nov. 8, 1832	Ditto	Clounshire	63	3	37	62	4	3	66	3	0	
Hogan, Thomas	Dec. 27, 1836	Ditto	Adamswood	95	2	38¼	129	2	10½	129	2	10½	
Hurley, James	Dec. 28, 1839	Ditto	Ballinacurra	13	2	22	11	12	0	11	12	0	
Hurley, John	,,	Ditto	Ditto	26	2	36	20	10	0	20	10	0	
Hurley, Maurice	,,	Ditto	Ditto	36	1	36	33	18	3	33	18	3	
		Land	Ditto	6	2	30	5	6	0	5	10	6	
*Hartigan, John	Oct. 19, 1832	House and land	Clough	40	1	39	37	12	4	37	12	4	
Kennedy, John	Dec. 28, 1839	Ditto	Ditto	22	2	28	21	7	8	21	7	8	
Lynch, Edmond, and Lynch, Maurice	June 21, 1834	Ditto	Kiltannon	101	3	10	93	15	7¾	93	15	7¾	Rated jointly.
Lynch, Maurice	,,	Ditto	Garranebuy	103	2	27	70	8	0	80	0	0	One of two joint occupiers.
M'Donell, John	Dec. 28, 1839	Ditto	Ballinacurra	53	0	30	41	0	0	41	0	0	
M'Donnell, Denis	April 3, 1840	Ditto	Clough	28	2	28½	27	17	0	30	0	0	
M'Mahon, James	,,	Ditto	Ballinagoold	14	1	26	8	1	8½	8	1	8½	
M'Mahon, Michael	,,	Ditto	Ditto	23	2	2¾	13	12	5	13	12	5	
*M'Carthy, Patt	Nov. 8, 1832	Ditto	Clounshire	33	0	12	35	14	7¾	43	2	6	
*Noland, Michael	Dec. 27, 1831	Ditto	Ballymacaune	46	0	26¼	43	0	0	48	0	0	
Shea, Michael	April 3, 1840	Ditto	Ballinagoold	25	1	32¼	11	16	5¼	11	16	5¼	
*Shanahan, James	Nov. 8, 1832	Ditto	Clounshire	72	3	22¾	104	12	6	162	4	0	One of two joint occupiers.
White, John	Dec. 28, 1839	Ditto	Ballinagoold	28	1	15½	17	10	0	17	19	0	
*Baker, John	June 13, 1829	House and land	Ballingarane	6	0	33	4	15	9	4	5	3	
*Baker, John, jun.	,,	Ditto	Ditto	12	3	5⅕	9	17	5	8	10	6	
*Baker, Michael	,,	Ditto	Ditto	25	3	26⅕	20	0	0	16	18	6	
*Barry, Maurice	Oct. 17, 1832	Ditto	Ardgoul	10	2	4⅜	13	13	0	13	13	0	
*Condon, Thomas	,,	Ditto	Ardgoulmore	11	1	14	14	1	0	14	1	0	
*Dobe, Charles	June 13, 1829	Ditto	Ballingarane	3	0	38⅜	2	10	0	1	3	0	
*Dore, James	,,	Ditto	Ardtomin	92	1	13	50	0	0	62	4	2	
*Enright, James	June 3, 1829	Ditto	Ardgoul	41	1	8	51	0	0	59	0	0	
*Fitzgerald, John	June 13, 1829	House and land	Graigues	43	2	37⅜	24	18	2	24	18	2	
*Lowes, John	,,	Ditto	Ballingarane	25	3	26⅜	20	0	0	17	1	0	
*Lowes, Andrew	,,	Ditto	Ditto	12	1	3¼	13	5	0	8	10	6	
*Miller, Charles	,,	Ditto	Ditto	12	2	8⅕	13	11	3	8	10	6	
*Mick, Adam	Oct. 17, 1832	Ditto	Ditto	25	0	15½	19	7	6	17	1	0	
*Miller, Charles	,,	Ditto	Ardgoulmore	39	2	29¾	50	0	0	56	10	9¼	
*Purcell, Michael	April 12, 1830	Ditto	Ballyhomuck	26	2	36⅜	21	7	0	25	2	10	
*Piper, John	,,	Ditto	Scart	40	1	39¼	48	0	0	50	0	0	
*Ruckle, David	June 13, 1829	Ditto	Ballingarane	50	3	6⅜	54	17	0	32	2	7½	
*Ruckle, Michael	,,	Ditto	Ditto	49	3	4⅕	45	18	6	34	2	0	

Rent and Valuation of £10 County Electors (Registered 1829 to 1840),—*concluded.*

COUNTY LIMERICK. RATHKEALE UNION.

Marked thus * registered in or previous to 1832, and not since re-registered.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book.			Net Annual Value as in Rate Book.			Rent.			Observations.
					A.	R.	P.	£.	s.	d.	£.	s.	d.	
19. KILSCANNELL.	*Royse, John	Oct. 17, 1832	Ditto	Ballintredidy	140	3	28	113	2	0	12	5	0	
	*Sheeley, Rodger	June 13, 1829	Ditto	Gurteenabruck	80	3	38⅔	35	0	0	49	8	3¼	
	*Scanlan, Maurice	April 12, 1830	Ditto	Doughill	20	0	32⅓	15	12	6	17	5	0	
	Ambrose, Patrick	Oct. 16, 1840	House and land	Ballyegney	22	1	3⅔	19	5	10	19	5	10	
	Bomangier, Adam	Dec. 27, 1838	Ditto	Killeheen	12	3	33⅓	14	0	0	9	5	7½	
	*Bomangier, George	June 13, 1829	Ditto	Ditto	33	3	20	48	0	0	21	4	0	
	*Casey, James	Nov. 8, 1832	Ditto	Skehanagh	33	3	23	36	6	5	36	6	5	
	*Delmege, John	June 13, 1829	Ditto	Killeheen	25	3	36⅔	28	0	0	17	2	6	
	*Dunner, John	Oct. 17, 1832	Ditto	Riddlestown	26	0	14	35	8	6	42	4	4	
	*Enright, William	July 6, 1820	Ditto	Cooleynoran	80	3	38½	70	0	0	83	7	6	
	*Enright, James	April 4, 1831	Ditto	Ardnaveigh	16	0	31	18	9	2¾	23	1	6½	
	*Enright, James	Oct, 17, 1832	Ditto	Skehanagh	74	2	26½	85	0	0	103	1	0	
	*Mulcahy, Connor	June 13, 1829	Ditto	Riddlestown	45	1	17	49	0	0	44	4	10	
	*Mulcahy, Patt	April 12, 1830	Ditto	Ditto	82	2	17¾	107	2	0	117	15	0	
	*Magner, Owen	,,												Rated as joint occupiers of these premises.
	*Mulcahy, William													
	*Mulcahy, Michael		Ditto	Ditto	22	2	28½	24	10	0	22	2	5	
	*Mulcahy, Owen	March 3, 1832	Ditto	Ditto	29	1	33⅔	30	18	4½	33	10	3	One of two joint occupiers.
	Noonan, John	Oct. 16, 1840	Ditto	Coolcappa	37	1	1	31	13	1¼	31	12	11½	
	*Teskey, Jacob	June 13, 1829	Ditto	Killeheen	12	2	8½	13	11	3	6	9	2½	
	Walsh, Zachariah	April 3, 1840	Ditto	Ardnaneigh	21	1	34	26	0	0	26	10	0	

RENT and VALUATION of OCCUPIERS
(where rent ascertained.)

COUNTY LIMERICK. RATHKEALE UNION.

Electoral Divisions.	Town-lands.	Name of Occupier.	Name of Landlord.	Extent in Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Net Annual Value previous to Revision. £. s. d.
KILFINNANE.	CAHARA.	Richard Q. Sleeman, Esq.	—— Lloyd	41 0 19¾	88 9 4½	62 0 0	
		Ditto	Knight of Glin	38 3 14	59 13 9	77 11 10½	
		Mrs. Jane Sargent	Ditto	8 0 32¼	11 14 10	13 0 11	
		Michael M'Mahon	Ditto	25 2 29½	30 0 0	35 13 6	
		David Shaughnessy	Ditto	16 0 27	23 19 1	29 18 0	
		Richard Healy	Ditto	28 2 8	30 7 0	36 8 2	
		Denis Ahern	Ditto	17 2 2¾	17 0 0	17 0 0	
		Timothy Griffin	Ditto	30 3 15¾	35 14 0	39 18 0	
		Richard Stack	Ditto	17 0 10	20 0 0	25 4 8	
		John Scanlan John Moriarty	Ditto	27 2 6	29 2 8	21 2 8	
		William O'Leary, Esq.	Ditto	14 3 37½	19 8 6	16 18 8	
		Michael Enraght	Ditto	2 3 23	3 0 0	5 0 0	
		Widow Ryan	Ditto	2 0 17	3 0 0	4 4 0	
		Mr. William Mulcahy	Mrs. Jane Sergent	68 0 19	105 3 0	138 15 6	
		Patrick M'Namara Darby Ward	Knight of Glin	15 0 20	16 7 0	18 13 6	
		Thomas M'Namara	Ditto	5 2 28¾	5 5 0	7 0 3	
		Thomas Shaughnessy	Ditto	2 0 39½	3 0 0	4 3 3	
		Michael Gerin	Ditto	1 1 7	2 0 0	2 8 0	
		Patrick Shaughnessy	Ditto	1 2 4	2 5 0	2 16 7½	
		James M'Enerny	Ditto	1 2 4	2 5 0	2 16 7½	
		Batt Connors	Ditto	1 2 19	2 10 0	3 0 0	
		Michael Canty	Ditto	1 2 19	2 10 0	3 0 0	
		Daniel Kennelly	Ditto	1 2 19	2 10 0	3 0 0	
		Connor Gerin	Ditto	1 2 19	2 10 0	3 0 0	
		Michael Shea	Ditto	1 2 19	2 10 0	3 0 0	
		Michael Conway Edward Hall	Ditto	1 2 19	2 10 0	3 0 0	
		Widow Neal	Ditto	1 2 19	2 10 0	3 0 0	
		Edward Dore	Ditto	2 3 1	4 5 0	5 5 0	
		John Keefe Patrick Roche	Ditto	1 2 19	2 10 0	3 0 0	
		John Kelly James Hallinan	Ditto	1 2 19	2 10 0	3 0 0	
		James Mangan	Ditto	1 0 21⅛	1 15 0	2 2 0	
		Knight of Glin	Ditto	9 1 11¾	10 1 6	No rent.	
		Mrs. Jane Johnson	Ditto	7 1 6¼	20 0 0	10 15 3	
		Ditto	Ditto	9 2 35	24 0 0	29 0 4	
		Timothy Lynch	Mr. James Grady	11 2 5	24 10 0	27 0 10½	
		Thomas M'Coy	Ditto	3 0 29	6 10 0	7 6 2½	
		Mr. Patrick Hallinan	Ditto	1 0 34⅛	2 7 9	2 7 1½	
		Thomas Hickson	Ditto	2 2 13	3 2 1½	3 2 9	
		Mrs. Mary Fitzgerald	Ditto	5 2 27	8 15 0	10 17 4	
		Captain John Hamilton	Ditto	9 2 35	22 10 0	26 10 0	
		John Collins	Ditto	4 0 8	9 0 0	10 5 3½	
		Mary M'Mahon	Ditto	1 2 19	3 0 0	3 5 0	
	DERREENS.	James Ahern	Lord Carrick	450 3 11			
		William Ahern	Ed. T. Massy, esq.	24 1 7½	12 3 5½	12 3 5½	
		Daniel Quaid	Ditto	24 1 7¼	12 3 5½	12 3 5½	
		Daniel Liston Nicholas Liston	Ditto	48 2 0	31 2 9½	31 2 9½	
		Michael Mullane Timothy Sullivan John Sullivan	Ditto	48 2 15	32 9 2	33 4 5	
		Edmund Riordan John Riordan	Ditto	40 1 39⅓	24 6 11	24 6 11	
		John Shine William Ahern	Ditto	40 1 39⅓	24 6 11	24 6 11	
		Margaret Shine	Ditto	16 0 31	9 0 0	9 0 0	
		Patrick Mulland Patrick Kearsly Patrick Stack John Walsh	Ditto	58 1 10¼	24 12 5	34 13 5	
		Thomas Enright *John Carthy	Ditto	29 0 25	17 6 9	17 6 9	
		Daniel Casey Daniel Mulrahill	Ditto	29 0 25	17 6 9	17 6 9	
		Patrick Ahern Patrick Sheahan Michael Sheahan	Hamo Massy, esq.	19 1 30	12 12 0	18 17 6	
		Daniel Mullane	Ditto	37 1 1	24 3 0	31 3 8½	
		Michael Mulrahill	Ditto	17 3 11	11 11 0	8 16 2½	
		James & Thomas Barrett	Ditto	29 0 25	18 18 0	28 1 6	
		Denis Millane	Ditto	29 0 25	18 18 0	28 1 6	
		Michael Ahern	Ditto	9 2 35	6 6 0	9 12 9	
		James Barrett	Ditto	9 2 35	6 6 0	9 12 9	
KILMOCHAR.	CLOUNLEHARA.	Patrick Ahern Patrick and James Walsh	Geo. Wm. Dickson.	84 2 13⅜	37 0 0	51 17 8	44 0 0
		Timothy Madigan	Ditto	65 3 18⅜	36 0 0	48 19 7	42 0 0
		James Shanahan	Ditto	40 0 24¼	25 0 0	34 13 10	30 0 0
		John Sullivan Thomas Culhane	Ditto	48 3 38⅓	27 0 0	34 10 7	32 0 0
		John Cummane	Ditto	26 1 11½	13 0 0	20 5 10	17 0 0

APPENDIX.

Rathkeale.

Rent and Valuation of Occupiers.

Rent and Valuation of Occupiers—*continued.*

COUNTY LIMERICK. RATHKEALE UNION.

Electoral Divisions.	Townlands.	Name of Occupier.	Name of Landlord.	Extent in Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Net Annual Value previous to Revision. £. s. d.
KILMOYLAN.	CLOUNLEHARA—*continued.*	Stephen Mulcare	Geo. W. Dickson	123 3 39¾	30 0 0	41 17 8	35 0 0
		Bridget Cummane					
		Edward and Michael Costello	Ditto	75 2 28¼	34 0 0	45 19 0	40 0 0
		David Dillane					
		Patrick M'Elligott	Ditto	31 2 14	10 0 0	15 4 0	13 0 0
		Robt. and Maurice Walsh	Ditto	139 3 3⅓	52 0 0	64 7 9	60 0 0
		John Walsh					
		James Mulcare	Ditto	55 0 20	28 0 0	37 7 3	33 0 0
		Michael Flahinan	Ditto	66 3 6	28 0 0	38 10 8	34 0 0
		Thos Mangan	Ditto	94 3 9¾	28 0 0	37 14 4	33 0 0
		John Conners					
		Michael Costello	Ditto	128 0 17¾	31 0 0	41 0 0	36 0 0
		John and Bridget Cummance	Ditto	124 2 17	35 0 0	45 17 10	41 0 0
		James Enraght	Ditto	149 2 0	55 0 0	68 18 3	64 0 0
		Daniel and Thomas Costello					
		John Costello					
		Patt M'Coy	Ditto	186 2 29¾	30 0 0	40 12 7	35 0 0
		Kerry Joy	Ditto	86 3 6¾	19 0 0	25 7 9	22 0 0
		John Joy	Ditto	173 2 13½	38 0 0	51 8 0	44 0 0
		James Joy					
		Martin Cregan	Ditto	178 0 29	31 0 0	41 4 0	36 0 0
		James Enraght	Ditto	193 0 26⅓	16 0 0	22 0 0	19 0 0
		James Makessy	Ditto	355 3 33⅓	30 0 0	43 0 7	35 0 0
		Thomas Morgan					
		Patt Shanahan					
		Maurice Wolfe					
		James and Timothy Quin	Ditto	206 0 5	60 0 0	40 12 3	70 0 0
		Patt Dalton					
		Patt Murphy					
		Cornelius Connell	Ditto	273 1 15½	67 0 0	76 19 10	77 0 0
		John Gorman					
		Michael Guiney					
		Thomas Shanahan	Ditto	302 0 12⅔	67 0 0	82 11 8	77 0 0
		James Shanahan					
		Thomas Wolfe					
		John Euraght					
		Michael Cregan	Ditto	98 1 3	33 0 0	38 8 4	
		John Cregan					
		John Sheehy	Ditto	259 2 12½	37 0 0	42 2 0	43 0 0
		Michael Walsh					
		Roger Behan	Ditto	232 1 36¾	30 0 0	40 15 4	35 0 0
		Patrick & John Culhane					
		Patrick M'Grath	Ditto	97 0 2¾	12 0 0	18 10 0	15 0 0
		Michael M'Grath					
		John Thomas Joy	Julius Delmage, Esq., receiver	108 1 9	13 0 0	19 10 6	16 0 0
		James Hayes	Ditto	385 3 20	45 0 0	59 6 7	53 0 0
		William Neille					
		Patrick & Michael Riedy					
		Patrick James	Ditto	203 2 31	38 0 0	49 1 7	44 0 0
		William Dalton					
		John Enraght	Ditto	120 2 17	24 0 0	32 12 7	28 0 0
		John Joy, jun.	Ditto	120 2 17	24 0 0	32 10 10	28 0 0
		Thomas Sexton	Ditto	120 2 17	28 0 0	32 14 4	
		Patrick Barry					
		John Sheehy	Ditto	89 0 14½	15 0 0	21 5 3	18 0 0
		Edmond Kelly	Ditto	257 3 1⅓	62 0 0	81 0 11	72 0 0
		John Mulnehill					
		Cornelius Gerin	Ditto	270 1 14	24 0 0	26 19 1	
		John Neille					
		John and Daniel Nolan	Ditto	214 3 1½	32 0 0	36 16 6	
		John Lynch					
	WHISKEY HALL.	William Enraght	Julius Delmage, Esq., receiver	76 0 21	41 11 6	41 11 6	
		Joseph Lindsey	Ditto	76 0 21	41 11 6	41 11 6	
		Timothy Connors	Ditto	50 1 30	12 11 0		
		Darby Canty	Ditto	5 1 29¾	5 5 0	6 7 3	
		Michael Canty	Ditto	3 0 28¼	2 17 0	2 17 3	
		James Connors	Ditto	32 1 23½	26 5 2½	26 5 2½	
		James Frawley	Ditto	4 3 17½	4 11 10	4 11 10	
		John Costello	Ditto	3 1 30¼	3 10 0	4 0 0	
		Patrick Canty	Ditto	3 0 38⅓	3 10 0	4 0 0	
		Daniel and John Coghlan	Ditto	2 1 28¾	3 0 0	No rent.	
		Patrick M'Kenry	Ditto	1 2 19	2 0 0	3 0 0	
		Honora Madigan	Ditto	3 0 38⅓	3 5 0	3 5 0	
		John Corridon	Ditto	3 0 38⅓	3 5 0	3 5 0	
		Thomas Hanley	Ditto	3 0 38⅓	3 0 0		
		Robert Smyth	Ditto	12 3 33½	8 0 0	4 8 2	
		Martin Cregan	Ditto	15 0 31¾	10 7 6	10 7 6	
		Michael Connolly	Ditto	9 2 35	8 18 2	8 18 2	
		James Kelly	Ditto	49 0 0	30 5 0	34 13 0	
		Ditto	Ditto	15 0 31¾	12 11 0	12 10 0	
		John Fitzgibbon	Ditto	56 3 37½	38 0 0	41 1 10½	
		Maurice Fitzgibbon					
		Mary Carmody	Ditto	1 2 19	2 0 0	1 16 0	
		Anne Sheahan	Ditto	1 2 19	2 0 0	1 11 10	

Rent and Valuation of Occupiers—*continued.*

COUNTY LIMERICK. RATHKEALE UNION.

Divisions.	Town-lands.	Name of Occupier.	Name of Landlord.	Extent in Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Net Annual Value previous to Revision. £. s. d.
RATHKEALE.	WHISKEY HALL—*continued.*	John Martin	Julius Delmage, Esq., receiver	1 2 19	2 0 0	No rent.	
		Hartwell Seerin	Ditto	0 3 9½	1 10 7	1 10 7	
		James Ford	Ditto	1 2 19	1 16 0	1 16 0	
		John Stack	Ditto	2 1 28¾	2 0 0	2 7 0	
		Maurice Nash	Ditto	0 3 9½	1 0 0	0 16 0	
		Michael M'Enernay	John Stack	2 1 28¾	1 10 0	1 10 0	
		James Walsh	Richard Barry	9 2 6	7 0 0	9 0 0	
		Robert Kelly	Julius Delmage, Esq., receiver	17 0 1⅓	8 0 0	6 13 4	
		Maurice Mangar	Ditto	11 1 14¼	7 7 7	7 7 7	
		John Sullivan	Ditto	22 2 28½	14 5 11	14 5 11	
		Patrick Hurley	Ditto	30 3 4½	21 5 8½	21 5 8½	
		Patrick M'Coy	Ditto	32 1 23⅓	20 11 2¾	20 11 2¾	
		Judith M'Grath	Michael Scanlan	16 2 16½	9 0 0	10 0 0	
		James Ruddle	Ditto	62 1 18	30 0 0	36 10 0	
		Michael Molony	Ditto	9 2 4¼	6 0 0	7 2 6	
		Thomas M'Auliff	Ditto	1 2 19	2 10 0	2 10 0	
		Abraham Bath	Ditto	6 1 36¾	4 0 0	2 15 0	
		John Archer	Julius Delmage, Esq., receiver	9 2 35	6 0 0	11 12 5½	
		David Connors	Ditto	16 1 24¾	11 12 5½	3 10 0	
LOUGHILL.	LISREEDY CLARE.	Anselm E. Taylor, Esq.	Anselm Taylor, Esq.	78 2 10	73 10 0	Rent free.	
		Martin Cregan	Ditto	102 3 17½	94 10 0	98 10 1½	
		John Downey	Ditto	9 3 4⅔	6 6 0	6 6 0	
		Patrick O'Connor	Ditto	4 0 24	3 16 10½	1 10 0	
		Johana Shaughnessy	Ditto	42 3 28	24 0 0	18 9 2¾	
		Patrick M'Grath Patrick Sullivan	Ditto	42 3 28	40 0 0	50 0 0	
		John Taylor	Ditto	4 3 17½	4 10 0	No rent.	
		John Woods	Ditto	13 3 3	8 0 0	8 0 0	
		John Shanahan	Ditto	4 3 17½	3 0 0	2 15 4½	
		Patrick Woods	Ditto	3 0 38½	3 0 0	3 0 0	
		Owen Hynes	M. Kennedy, rec.	39 3 24	30 0 0	21 14 9	
		John & James Naughtin Bridget Naughtin	Ditto	44 1 37½	42 0 0	34 8 11	
		Timothy Condon	Ditto	10 2 4⅔	6 10 0	3 13 10	
		James Purtill	Ditto	36 2 23¾	33 18 9	26 18 0	
		James M'Grath	Ditto	15 0 33½	10 12 9	10 12 9	
		John Sullivan Timothy Sullivan	Ditto	75 3 35	28 0 0	14 3 11	
		John M'Elligott	James M'Grath	7 1 38½	4 14 0	4 14 0	
		Peter M'Grath	Cornelius Joyce, receiver	22 2 28½	15 6 9	15 6 9	
		John Sheahan Michael Hynes	Ditto	50 0 34⅓	31 0 0	35 13 0	
		William Shaughnessy	Ditto	55 0 2	8 10 0	8 10 0	
		Patrick Mann	Ditto	4 3 17½	3 0 0	3 15 0	
		William Flanagan	Ditto	3 0 38½	2 2 0	2 2 0	
		Patrick Callaghan	Ditto	3 0 0	3 10 0	3 10 0	
		Michael M'Grath	Ditto	23 0 37½	14 6 10½	12 0 0	
		Cornelius O'Neill	Ditto	59 3 29⅓	40 0 0	34 8 11	
	BALLYANNE.	Connor Nolan, jun.	Mich. Cantillon, Esq.	91 2 32⅓	91 19 0	95 18 10	
		Mary Wall James Wall	Ditto	18 0 35⅔	15 0 0	16 16 11	
		James Frealey	Ditto	26 0 38⅔	22 5 2	25 10 0	
		Connor Madigan	Ditto	49 1 24¾	32 1 3	41 3 6	
		William Hishon	Ditto	168 1 34	92 2 0	92 2 0	
		Michael Cregan	Lord Mounteagle	66 0 9½	87 5 4	94 0 0	
		John Donovan	Ditto	49 3 32⅔	35 0 0	40 12 4	
		Connor O'Brien	Ditto	89 1 21½	118 13 0	128 7 8	
		Michael Fitzgibbon	Ditto	5 2 27	8 10 0	9 2 2	
		John Reddan Patrick Reddan	Ditto	77 3 15	75 0 0	82 17 0	
		James O'Brien	Ditto	36 1 31⅓	39 7 6	44 5 0	
		Connor Hishon	Ditto	21 0 28½	27 9 3	30 15 0	
		Mrs. Catherine Madigan	Ditto	57 3 15⅔	70 0 0	75 1 2	
		Patrick M'Donnell	Ditto	6 1 36⅔	11 0 0	12 0 0	
		Timothy Mangan	Ditto	39 2 16	58 1 0	63 0 0	
		James Moran	Ditto	23 1 38	23 18 6	26 15 5	
		Patrick Connell Michael Canty	Ditto	58 3 7⅔	80 0 0	90 14 0	85 0 0
		Patrick O'Brien	Ditto	23 3 32⅓	35 0 0	44 17 3	42 0 0
		Morty Hishon	Wm. Morgan, Esq.	71 1 3⅔	88 0 0	105 12 6	99 0 0
		Patrick Mangnor	Chas. Delmege, Esq.	9 2 35	9 0 0	9 0 0	
SHANAGOLDEN.	BALLYNASE.	Edward Downes	Mrs. C. M'Mahon	3 3 15½	4 15 0	4 12 8	
		Edward Patrick James Shaughnessy	Ditto	17 1 13	20 0 0	24 0 0	
		David Fitzgibbon	Ditto	9 0 17¾	9 16 10½	10 11 0	
		Margaret Shaughnessy	Ditto	5 1 13⅔	4 10 0	4 18 0	
		Johana Cusack	Ditto	10 0 5¼	7 0 0	8 0 0	
		Catherine M'Enerny	Ditto	8 2 0⅔	6 0 0	6 11 3	
		Timothy O'Donnell	Ditto	15 0 8⅔	12 9 0	12 9 0	
		Connor Nolan, Jun.	Mr. D. Fitzgerald, receiver	68 3 31	52 8 0	52 8 0	
		Thomas Royse, Esq.	Ditto	6 1 36⅔	5 0 0	5 0 0	

APPENDIX.

Rathkeale.

Rent and Valuation of Occupiers.

Rent and Valuation of Occupiers—*continued.*

COUNTY LIMERICK. RATHKEALE UNION.

Electoral Divisions.	Townlands.	Name of Occupier.	Name of Landlord.	Extent in Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Net Annual Value previous to Revision. £. s. d.
SHANAGOLDEN.	BALLYNASH—*continued.*	Bridget Rudder	Ditto	59 0 19½	30 0 0	30 0 0	
		Thos. and Michael Farrell	Ditto	8 0 35⅓	5 0 0	5 0 0	
		Daniel O'Brien	Mr. D. Fitzgerald, receiver	4 0 17⅔	2 10 0	2 10 0	
		Michael M'Mahon	Ditto	47 3 21¾	26 0 0	26 0 0	
		Bryan M'Mahon	Ditto	22 2 28⅓	8 0 0	8 0 0	
		John Lane	Ditto	127 0 25	40 3 9	40 3 9	
		John Haley	Patrick Griffin, Esq.	1 2 22¼	2 3 6	2 3 6	
		John Sullivan	Ditto	24 2 11⅓	21 4 10	21 4 10	
		Harry Sheahon	Ditto	50 0 24⅔	48 4 0	48 4 0	
		Michael Sheahon	Ditto	86 3 15	45 9 2	45 9 2	
		Patrick Mulnehill	Patrick Griffin, Esq.	6 1 14	6 1 0	6 1 0	
		Bridget Shaughnessy	Ditto	6 3 4	6 4 8	6 4 8	
		Hugh Hastings	Ditto	8 0 12⅔	4 16 0	4 16 0	
		Elizabeth Sheahan	Ditto	31 2 13½	30 14 3	48 4 0	
		Lord Mount Eagle	Elizabeth Sheahon	18 2 10¾	22 18 6	22 18 6	
		Ditto	Patrick Griffin, Esq.	13 1 11⅓	21 16 3	16 14 0	
		Denis Molony	Ditto	5 0 31	5 0 0	4 7 2	
		Daniel Dempsey	Ditto	22 2 15½	18 15 0	18 15 0	
		John Kelly	Ditto	4 3 17½	5 5 0	7 13 0	
		Patrick Shanahan Daniel Shanahan	Ditto	66 2 34⅓	45 2 5	45 2 5	
		Daniel Sheahan Ph. Sheahan	Ditto	62 2 33½	42 7 8	42 7 8	
		John Dempsey	Ditto	17 2 38	15 0 0	11 12 0	
	STOKESFIELD.	Daniel Leahy	Rev. Rich. Dickson	101 1 9⅔	100 0 0	112 18 8	112 18 8
		Patrick Maley Owen Farrell	Ditto	61 1 16¼	75 15 0	100 9 6	85 1 10
		Thomas Walsh	Patrick Maley and Owen Farrell	11 2 29⅓	12 11 6	17 12 0	16 4 8
		Edmond Walsh	Ditto	2 3 13⅓	3 15 0	3 2 3	
		John Murphy	Ditto	2 3 13½	4 0 0	4 12 9	
		Bridget Murphy	Ditto	1 2 19	2 8 0	2 13 0	
		Patrick Leahy	Ditto	0 2 27	1 0 0	No rent.	
		Patrick Bridgman	Rev. Rich. Dickson	52 2 5	60 0 0	76 13 10	68 0 0
		Mary Clements	Ditto	1 0 11⅔	1 15 0	No rent.	
		Catherine Danaher	Ditto	1 0 11	1 15 0	Ditto.	
		Mary Walsh	Ditto	1 0 11⅔	1 15 0	Ditto.	
		Patrick Ryan	Ditto	0 3 17⅔	1 10 0	Ditto.	
		John Shea	Ditto	6 0 20	9 9 0	10 9 5	
		John Scanlan	Ditto	2 0 4	3 10 0	5 0 0	
		Robert Walsh James Walsh	Ditto	6 1 36⅔	8 0 0	10 0 0	
		Bourke White, Esq.	Ditto	79 3 4⅓	97 8 0	97 8 0	
		Henry O'Brien	Ditto	1 1 8⅔	3 0 0	2 0 0	
		Patrick Hartney	John Donovan	25 0 30	21 15 0	28 12 0	25 13 2
		Edward O'Donnell	Ditto	3 2 23	4 0 0	5 2 1½	
		Michael Hartney	Ditto	3 2 18⅓	3 16 3	3 16 3	
		Patrick Kenealy	Ditto	0 0 16	0 10 0	0 10 0	
		Mr. John Donovan	Ditto	17 0 1⅓	17 6 6	18 18 9	18 18 9
		John Bridgman James Bridgman	Rev. Rich. Dickson	37 0 0½	29 15 6	29 15 6	
		Patrick Walsh	John and James Bridgman	1 2 19	2 10 0	2 10 0	
		Thomas Simonds	Ditto	1 2 19	2 0 0	No rent.	
		Nicholas Walsh	Ditto	1 2 19	1 15 0	1 8 0	
		Widow Lane William Bowen	Rev. Rich. Dickson	24 3 39⅓	19 11 0	19 11 0	
		John Connors	Ditto	106 3 25½	231 0 0		
		James Dempsy	Edw. Langford, Esq.	35 3 14¼	60 15 0	77 16 1½	66 7 6
		John Shehan	James Dempsy	1 0 29½	2 4 0	2 4 0	
		Patrick and John Healy	Lord Mounteagle	5 2 27	7 3 2	7 3 2	
		Thomas Walsh	Rev. Rich. Dickson	2 2 31	5 0 0	6 0 0	
		Daniel Hanley	Ditto	101 2 34½	63 0 0	85 14 6	70 0 0
		Mrs. Mary Shire	Ditto	63 2 1⅓	70 11 5	82 6 3	
		Nicholas and Martin Shire	Ditto	109 1 9¾	67 9 7½	84 1 0	
		James & Thomas Mulcare	Ditto	36 1 2⅓	23 10 0	34 14 0	29 2 5
		Denis Griffin	Ditto	36 1 2⅓	22 7 6	32 9 3	26 17 3½
ASKEATON.	BALLYHOMEN.	George Hewson, Esq.	Hen. B. Fitzgerald, Esq.	100 0 13⅔	48 9 7	48 9 7	
		John Connelly	Ditto	59 3 29⅓	30 15 0	30 15 0	41 12 6
		Michael Fitzgerald	Ditto	39 2 29	24 0 0	24 0 0	29 0 0
		Patrick M'Mahon	Ditto	71 1 3⅔	22 0 0	26 8 0	33 0 0
		Daniel Shaughnessey	Ditto	35 2 21	18 5 6½	18 5 6½	
		Ditto	Ditto	1 2 19	2 0 0	2 0 0	4 10 0
		Dennis Shanahan	Ditto	4 3 17½	3 0 0	2 15 0	2 12 6
		Nicholas Doherty	Ditto	2 1 38½	2 0 0	2 0 0	
		Michael Moran	Ditto	6 0 29⅔	6 9 0	6 9 0	7 17 6
		Patt Lyons	Ditto	17 0 1⅓	6 0 0	5 16 5	
IVERUSS.	BEAGH.	John Shire	Rev. W. Waller	25 3 26¾	24 0 0	19 4 0	28 0 0
		Michael Guerin	Ditto	0 1 39	1 0 0	No rent.	
		Richard Downes	Ditto	0 1 24¾	0 18 5½	0 18 5½	
		Richard Macknett John Kelly	Ditto	6 2 24	6 2 1½		
		John Legier	Ditto	14 2 12½	8 14 4½	8 14 4½	

Rent and Valuation of Occupiers—*concluded.*

COUNTY LIMERICK. RATHKEALE UNION.

Divisions.	Townlands.	Name of Occupier.	Name of Landlord.	Extent in Statute Measure. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Net Annual Value previous to Revision. £. s. d.
IVERUS.	BEAGH—*continued.*	William Legier	Rev. W. Waller	14 21 2½	8 14 4½	8 14 4½	
		Henry Ross, Esq.	Ditto	53 1 32⅔	63 0 0	63 3 0	
		Thomas Nevill Thomas Nunan	Ditto	7 1 6¼	4 10 0	2 5 0	
		Thomas Gibbons	Ditto	5 1 28	3 7 0	2 5 0	
		John Nunan	Ditto	1 0 34⅓	0 18 5½	3 7 0	
		John Grady	Ditto	1 1 37	1 7 8¼	1 7 8¼	
		Henry Supple	Ditto	8 3 25⅓	15 0 0	7 4 0	
		Michael Keefe	Ditto	9 1 31⅓	7 0 0	7 0 0	
		John Shaughnessy	Ditto	4 0 37	2 14 10	2 14 10	
		Michael Shaughnessy	Ditto	8 2 0⅔	4 16 9	0 18 5½	
		Edward Downes	Ditto	8 0 16	6 5 0	5 2 3	
		John M'Donagh	Ditto	19 2 22	15 3 1½	12 14 6	
		Chrs. Connors	Ditto	14 2 32⅔	13 13 4½	12 3 0	
		William Sparling	Ditto	10 2 28⅔	9 12 0	7 10 0	
		John Shanahan	Ditto	6 1 36⅔	6 0 0	4 10 0	
		Connor Shanahan	Ditto	7 2 31	7 2 6	6 12 0	
		Brien Guerin	Ditto	3 1 37¼	3 4 6	2 11 8	
		John Kennedy	Ditto	19 0 18¼	17 14 0	14 2 6	
		Ditto	Ditto	0 3 9⅔	2 0 0	No Rent.	
		John Croft	Ditto	0 1 0½	1 0 0	1 0 0	
		Thomas M'Farland	Ditto	1 2 19	3 10 0	3 10 0	
CROOME.	DROMAN.	Mathew O'Flaherty	Jas. D. Lyons, Esq.	249 1 32⅔	323 8 0	355 10 0	
		James Quin	Ditto	17 3 11	24 15 0	30 8 8	
		Tobias Enraght	Ditto	12 3 33⅓	18 0 0	20 0 0	
		Thomas Sheehy	Ditto	5 2 35	7 8 4	7 8 4	
		Thomas Burns	Ditto	2 3 0	4 0 0	4 2 6	
		Richard Lynch	Ditto	13 3 3	17 17 0	17 17 0	
		Michael Keane	Earl Dunraven	31 2 14	31 4 0	37 10 0	
		Widow Gavin	Ditto	31 1 24⅓	34 15 8½	35 4 11	
		John Tuomey	Ditto	31 1 24⅓	34 15 8½	35 4 11	
		Thomas Tuomey	Ditto	71 1 3⅔	92 8 0	92 8 0	
		Patrick Sexton	Ditto	25 3 27	22 7 8	22 7 8	
		Connor Shine	Ditto	71 1 30	60 18 5½	60 18 5½	
		Jeremiah Tuomey	Ditto	202 1 36⅔	200 0 0	200 0 0	
		Thomas Conway	Ditto	31 2 14	35 0 10½	35 0 10½	
		Denis Flaherty	Ditto	45 1 17	44 16 0	44 16 0	
		Thomas O'Regan	Ditto	61 2 8½	52 5 0	35 0 0	
		Ditto	Ditto	52 2 23	4 1 3	No rent.	
		John Blake	Mr. Thos. O'Regan	48 2 15	52 10 0	63 0 0	
		Patrick Hannan	Earl Dunraven	71 1 3⅔	46 4 0	46 4 0	
		John Liston	Ditto	46 3 36	40 12 8	40 12 8	
		Edmond Flaherty	Ditto	21 2 8⅓	16 2 9	16 10 0	
		Patrick O'Brien	Ditto	3 0 38⅓	3 0 0	3 0 0	
		Patrick Malone	Ditto	4 3 17½	4 16 0	4 16 0	
		John Liston	Ditto	5 0 3½	4 6 8	4 6 8	
		Widow Noonan	Ditto	7 1 38⅔	6 18 9	7 6 0	
		Widow O'Brien	Ditto	7 2 31	7 6 0	7 6 0	
		James Culhane	Ditto	17 1 34	18 17 3	18 17 3	
		William Heskey	Ditto	11 2 27⅔	16 5 3	16 5 3	
		Patrick Keogh Edward Noonan	Ditto	12 3 33⅓	14 0 0	14 0 0	
		Patrick Scully	Ditto	11 1 14	14 0 0	14 0 0	
		Edmond & James Lynch	Ditto	86 1 9	74 11 4½	85 0 0	
		Michael Molony	Ditto	41 0 5	32 10 0	40 0 0	
		Thomas Kiely	Ditto	1 2 19	3 0 0	3 0 0	
		Peter Long	Ditto	11 1 14	5 12 0	5 12 0	
		Ditto	Ditto	11 0 10	10 5 1	10 5 1	
		James Fitzgerald	Ditto	17 1 19⅔	14 6 1½	14 6 1½	
		James Cavanah	Ditto	24 1 7⅔	19 10 0	24 10 0	
		Thomas Walsh	Ditto	40 1 39⅓	33 15 0	39 0 0	
		John Flanagan	Ditto	43 2 27⅔	42 11 0	42 11 0	
RATHKEALE.	DUCKSTOWN.	George and James Regan	Col. Henry White	42 3 28	26 16 3	26 16 3	
		Michael M'Carthy	Ditto	19 1 30	13 16 0	13 16 0	
		James Hedderman	Ditto	9 2 35	6 18 0	6 18 0	
		Martin Flaherty	Ditto	24 2 32⅓	18 5 3	18 5 3	
		James Power, jun. Stephen Hayes	Ditto	80 3 38⅔	48 3 9	48 3 9	
		James Power, sen.	Ditto	29 0 24¾	20 0 0	20 0 0	22 5 0
		Michael Keating	Ditto	34 0 2⅔	19 9 0	19 9 0	
		Reps. of Patrick M'Carthy	Ditto	45 1 16¾	35 0 0	35 0 0	
		Patrick Scanlan	S. Upton, receiver	84 0 37	78 10 0	85 8 0	
		Patrick Scanlan	Col. Henry White	62 1 18	47 10 0	47 10 0	
		Timothy Quaid	Ditto	27 2 5¾	21 5 0	24 14 8	
		Michael Cullinan Edward Collins	Ditto	28 3 0⅓	17 14 3	17 14 3	
		John Bourke Patrick Barry	Ditto	37 1 1	24 0 0	24 0 0	
		John Frawley, jun.	Ditto	43 1 34	20 2 5½	24 4 10	
		John Frawley, sen.	Ditto	43 3 5⅓	27 14 5	27 14 5	
		William Quaid	Ditto	49 2 18¾	26 14 3	26 14 3	
		John Cudihy Timothy Cudihy Patrick Frawley	Ditto	58 2 35	30 5 1	30 5 1	
		James Power, jun.	Ditto	58 1 10¼	37 11 3	37 11 3	

MACROOM UNION.

APPENDIX.

Macroom.

Extracts from Minute Book of Board of Guardians.

At the first meeting of the Guardians of the Macroom Union, held on the 31st January, 1840.

Extracts from Minute Book. Advertisement for three valuators.

Present, W. J. Voules, Esq., Assistant Commissioner, the Hon. H. H. White, Chairman, and 31 guardians.

Resolved,—That an advertisement be inserted in three Cork papers for three valuators.

February 15, 1840. At a meeting held this day,

Appointment of valuators.

Resolved,—That it being in the opinion of this Board necessary that a new valuation should be made of all the rateable property of the Union, and tenders having been made by Messrs. John Good, Richard O'Leary, and Edward Sullivan to value all the property within the Union within the period of 12 months, for the sum of 450*l.* sterling for the three, such tender is accepted; it being understood that it is to be a joint valuation, the three acting together.

March 4, 1840. At a meeting held this day,

Memorial against valuators.

Appointment confirmed.

Resolved,—That the Assistant Poor Law Commissioner having communicated the fact of a memorial having been presented to his Board impugning the propriety of the selection of valuators, the guardians deem it their duty unanimously to state, that their intercourse with the rate-payers in the several districts of the Union since their last meeting has entirely confirmed the judiciousness of their selection, and has assured them of its having given general satisfaction.

June 20, 1840. At a meeting held this day,

Resolved,—That the valuators be written to, and requested to attend with their books on the next day of meeting.

July 11, 1840. At a meeting held this day,

The valuators who were in attendance were called in, when they submitted their books to the inspection of the Board.

September 5, 1840. At a meeting held this day,

Resolved,—That the valuators be paid 150*l.* on account, and that the clerk do draw a check for that amount.

Resolved,—That this meeting do at its rising adjourn till Saturday the 3d of October next at 1 o'clock in the afternoon, and that the valuators be ordered to attend on that day with their books.

March 27, 1841. At a meeting held this day,

Resolved,—That the clerk be ordered to make copies of the Poor Law valuation, and to send one of each district to each guardian elected by that district, and also one of the district in which he resides, to each ex-officio guardian, when the books come into his hands.

Valuators' books to show the separate value of houses and lands, with the acreable value.

Resolved,—That the valuators do before the next meeting of the Board produce the valuation-books in such form as will show at one view the separate value of houses and lands, with the acreable value of each holding.

Resolved,—That the valuators be ordered the sum of 50*l.* each on account of their services.

Evidence.

Evidence.

Messrs. O'Leary, Good, and Sullivan, Valuators.

Messrs. RICHARD O'LEARY, JOHN GOOD, and EDWARD SULLIVAN, Valuators, *examined.*

Qualifications.

Were appointed on 15th February, 1840, to value the entire Union together.

Mr. O'Leary had valued about 1,200 acres of the Union before for Philip Harding, Esq., and is agent for one small estate in the Union; Mr. Good had never been engaged in valuing lands before; Mr. Sullivan had been employed in valuing a part of the Cork Union, and had a certificate of qualification from the Cork Board of Guardians.

Documents furnished to valuators.

The documents furnished to the valuators to assist them were the Commissioners' circulars on valuation and rating, extracts from the tithe composition books, and the county cess applotments.

Valued together.

Valued always together.

Tithe composition and county cess applotment books.

Used the extracts from the tithe composition books and the county cess applotment merely to ascertain areas of townlands and farms, but not at all as to value, because they were both much under it.

Rents.

Occasionally required the amount of rents from tenants, but were unable to ascertain it correctly from them.

Ascertained the net value in the first instance.

Did not estimate the gross produce, and reduce it by the outgoings of the tenant in order to ascertain the value, but struck the net value in the first instance.

Local advantages how estimated.

Adopted the same system in towns and villages as in rural districts, except that they estimated the local advantages in towns and their vicinity according to the rent the houses would bring if they were to be let.

Visited each tenement.

They visited every tenement in the Union.

Were themselves in general aware of the name of the real occupant, but when they were not so, ascertained it from the tenant himself or from his neighbours.

Test of value.

The test of value which they adopted was to ascertain what quantity of farming produce each

tenement would afford with proper cultivation, and on that produce they put a value, not according to the present prices, but on an average of the last four or five years. They neither took the rack rent, nor the utmost that could be got from a solvent tenant.

Made no difference whether there was a lease or not. — Leases.

Put rather a smaller value on large than on small farms, in consequence of the greater competition for the latter. — Large and small farms how valued.

Farms of from 40 to 60 acres are most prevalent in the arable parts of the Union, but in the mountain districts farms of from 100 to 150 acres. — What farms most prevalent in Union.

Instituted a comparison between the value set by them upon each tenement, and the rent actually paid, in as many instances as they could ascertain it, the result of which was that their valuation was at least 20 per cent. under the rent for small farms, and 10 per cent. under the rent of large farms. — Comparison made between valuation and rent. Result.

Made no separate valuation of houses and lands, when occupied together, unless the house was of a superior description, when they valued it separately, and then added both together. — Houses and lands occupied together, how valued.

The value of the house was estimated according to what they considered it would increase the value of the farm. — Valuation of house.

The allowance made for repairs was about four per cent. on the value of the house. — Allowance for repairs.

For insurance, from 1*l.* to 2*l.* was allowed, according to the extent of the house. — Insurance.

In estimating the value of land, supposed the tenant bound to manage the farm, so as to deliver it up at the end of the year in good condition.

The value was estimated by what would be given for it by a person bound by covenant to keep it in such condition.

In estimating what the tenement would let for, did not make any allowance for any profit to be derived from the occupation, but only for the interest of capital and remuneration for his time and labour. — Made no allowance for any profit to be derived from the occupation.

In estimating the value of tenements, made no reference to the value which the owner had set upon them in the Registry Court. — No reference made to valuation in Registry Court.

The usual manner in which lands are let in this part of the country by the principal landed proprietors, is for three lives, or 31 years, and by middlemen for 21 years. — Usual mode of letting lands.

There is very great competition for land in the Union.

Made a little allowance for the effects of such competition in raising the market price of land. — Competition for land.

Such competition has raised the market price at least 30 per cent. above what a solvent tenant could afford to pay, reserving a reasonable remuneration for his time, labour, and capital, particularly in small farms. — Has raised market prices above what solvent tenant could pay.

Considers one-fifth of the produce to be such reasonable remuneration. — Reasonable remuneration; one-fifth of produce.

The average amount of county cess, per acre, is about 8*d.* per annum. Of tithe composition, about 1*s.* per acre.

No revision of the valuation has as yet taken place, and the only proceedings adopted by the Board of Guardians for the purpose of such revision have been to order the clerk to make copies of the valuation, and to send one of each district to each guardian elected by that district, and also a copy to each ex-officio guardian. — No revision of valuation has yet taken place.

Cannot say whether tenants or landlords will be content with valuation, as it has not yet been published.

The disposition both among landlords and tenants is to lower the valuation. — Disposition among both tenants and landlords to lower valuation.

The supposed reason of landlords for lowering valuation, is the fear of a property tax being imposed, and that they expect the poor-law valuation will be made the basis of all future taxation. — Supposed reasons of landlords.

The tenant's reasons for lowering it are, lest it may enhance the letting value of their lands on the expiration of the present leases. — Tenant.

RENT and VALUATION of £10 COUNTY ELECTORS (registered 1832 to 1840) so far as ascertained.

COUNTY CORK. MACROOM UNION.

Marked thus (*) registered in 1832, and not since re-registered.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Name or Situation of Property as stated in Rate-Book.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Rent. £. s. d.	Observations.
East Muskerry.	Ahern, John	Dec. 9, 1835.	House and lands	Clounavorich	116 0 0	43 5 0	43 17 0	
	Ambrose, Robert	Dec. 9, 1836.	Ditto	Mashanaglas	87 0 0	91 5 0	63 3 6	
	Cahill, John	Dec. 9, 1835.	Ditto	Carryadrohid	55 0 0	38 10 0	36 0 0	
	Cookley, Daniel	,,	Ditto	Lyroe	76 2 0	42 10 0	23 8 6	
	Cooper, William	Dec. 10, 1839	Ditto	Ahagonedy	78 2 0	66 0 0	22 3 1	
	Crooke, Thomas	May 14, 1840	Ditto	Cappenagrown	60 0 0	47 0 0	30 0 0	
	Cooper, John	Dec. 16, 1839	Ditto	Ahagonedy	20 0 0	20 0 0	22 3 1	
	*Connell, John	Oct. 26, 1832	Ditto	Carryanish	313 0 0	100 0 0	70 0 0	
	Daly, Daniel	Dec. 9, 1836.	Ditto	Coolnageara, Up.	96 0 0	69 0 0	68 0 0	
	Horgan, John	Dec. 10, 1839	Ditto	Knockrour	88 0 0	61 10 0	45 2 10	
	*Higgins, Michael	Oct. 27, 1832	Ditto	Lechaneen	20 3 0	16 0 0	6 3 2	
	Higgins, Cornelius	,,	Ditto	Ditto	20 2 0	15 10 0	6 3 2	
	Keleher, John M.	Dec. 9, 1836.	Land and houses	Glannaglogh	40 0 0	14 0 0		
	*Kinnealy, Edmond	Oct. 31, 1832	Ditto	Mashanaglass	127 0 0	128 15 0	174 3 6	
	Lehane, Timothy.	Dec. 10, 1835	Ditto	Droumbeg	260 0 0	100 0 0	30 0 0	
	Murphy, Jer. F.	Dec. 9, 1836.	Ditto	Knockrour	86 0 0	60 15 0	60 0 0	
	Murphy, Mau. D.	,,	Ditto	Coolinea	176 0 0	94 0 0	130 15 0	
	Murphy, John J.	Dec. 12, 1839	Ditto	Droumateemore	19 0 0	19 0 0	18 0 0	
	Murphy, Denis M.	,,	Ditto	Lickaneen	33 2 0	26 0 0	18 13 0	
	*Murphy, John	Oct. 29, 1832	Ditto	Knockrour	60 0 0	37 10 0	24 7 6	
	*Murphy, John J.	,,	Ditto	Dromateemore	68 0 0	65 0 0	59 15 3	
	*Murphy, Thomas.	,,	Ditto	Clonmoyle	96 0 0	40 10 0	40 0 0	
	O'Kearny, Denis	Dec. 10, 1839	Ditto	Leadovullerg	18 0 0	24 5 0	20 0 0	
	*O'Leary, Denis	Oct. 13, 1832	Ditto	Rylane	127 0 0	60 5 0	40 8 4	
	*Regan, Jeremiah	Oct. 30, 1832	Ditto	Ditto	10 0 0	5 0 0		
	*Regan, Thomas	,,	Ditto	Ditto	74 0 0	32 0 0		
	Sullivan, Cornelius	Dec. 9, 1836.	Ditto	Glannaglogh	147 0 0	34 5 0	22 12 3	
	Sweeny, Daniel	,,	Ditto	Lyroe	81 1 0	42 5 0		
	*Sullivan, Denis	Oct. 30, 1832	Ditto	Rylane	10 0 0	5 10 0		
	*Sullivan, John	,,	Ditto	Ditto	27 2 36	18 10 0		
	Wiseman, William	Dec. 10, 1835	Ditto	Coolkishy	56 0 0	43 10 0	44 3 0	
	Wiseman, John	Dec. 9, 1836.	Ditto	Behina	265 0 0	112 5 0	24 0 0	
West Muskerry.	Ambrose, Stephen	Dec. 8, 1837.	Ditto	Knockgarm	145 3 0	99 0 0	97 10 0	
	Buckley, Denis	Dec. 10, 1835	Ditto	Inchinleenan	119 3 12	75 0 0	80 0 0	
	Buckley, John	Dec. 13, 1833	Ditto	Glebe	5 0 0	9 0 0	5 1 3	
	Browne, Allen	Dec. 9, 1835.	Ditto	Droumreague	48 0 0	34 15 0	20 6 2	
	Buckley, John	Oct. 21, 1836	Ditto	Ballyvoig	26 2 0	24 10 0	15 0 9	
	Bradly, Michael	Dec. 12, 1839	House	Macroom	. .	9 10 0	4 12 0	
	Cronin, Cornelius	Dec. 9, 1835.	Land and houses	Tooreenlahard	69 0 0	10 10 0	19 0 0	
	Cotter, James	Oct. 17, 1839	Lands & building	Curraclough	32 0 0	27 0 0	9 4 7	
	Connell, Michael	Dec. 11, 1839	Ditto	Keelacluig	72 0 0	31 0 0	32 0 0	
	Creedon, Cornelius	May 14, 1840	Ditto	Ballimacorkrim	152 0 0	78 10 0	58 2 0	
	*Creedon, Jeremiah	Oct. 26, 1832	Ditto	Aharras	105 0 0	22 10 0	25 10 0	
	*Coghlan, James	,,	Buildings	Macroom	. .	35 0 0	6 6 0	
	Driscoll, Daniel	Dec. 9, 1836.	Ditto	Ditto	. .	10 0 0	5 5 0	
	Donoghue, Jer.	Dec. 13, 1838	Land & building	Maulnahorna	150 0 0	33 0 0	37 12 0	
	Galiway, Morgan	Dec. 9, 1835.	Land and houses	Rathleigh, South	36 0 0	46 5 0	30 0 0	
	Good, Thomas.	Feb. 13, 1837	Lands and house	Turbeg	92 0 0	88 0 0	80 0 0	
	Gallaren, John	Dec. 12, 1839	Land and houses	Gartnalickey	62 0 0	42 0 0	52 0 0	
	*Goggin, Francis	Oct. 27, 1832	Ditto	Ballymacorcoran	34 0 0	30 0 0	21 0 0	
	Horgan, John	Dec. 10, 1836	House	Macroom	. .	28 0 0	24 0 0	
	Hyde, Denis	Dec. 9, 1836.	Lands and houses	Cleanraugh	488 0 0	40 0 0	23 1 6½	
	Harding, Philip	Dec. 12, 1839	Ditto	Carrigafooca	85 0 0	60 0 0	70 0 0	
	Howard, Henry	Dec. 14, 1840	Ditto	Glounleigh	191 0 0	103 0 0	105 0 0	
	Keleher, Daniel	Oct. 19, 1835	Buildings	Sleaveen St. South	. .	10 0 0	6 0 0	
	Keleher, John	July 4, 1836.	Land & buildings	Gurteenroe	1 0 0	5 10 0	3 0 0	
	Kelleher, James	Oct. 21, 1836	Building	Macroom	. .	5 10 0	5 0 0	
	Kent, James	Dec. 12, 1839	Lands & buildings	Keelnarovanagh	18 0 0	13 0 0		
	*Kelleher, Daniel	Oct. 27, 1832	Ditto	Carriganurtane	142 0 0	50 0 0	60 0 0	
	*Kenealy, Patrick	Nov. 1, 1832	Ditto	Mashanaglass	105 0 0	98 0 0		
	Lynch, Jeremiah	Dec. 13, 1833	Ditto	Ullanes, West	76 0 0	38 10 0	30 18 4	
	Lane, David	Dec. 10, 1835	Ditto	Durrisk	234 0 0	230 0 0		
	Leader, Timothy	,,	Ditto	Glounleigh	114 0 0	69 10 0	31 10 0	
	Leary, Timothy	Oct. 21, 1836	Ditto	Currohy	100 0 0	29 10 0	35 2 0	
	Leary, Jeremiah	Dec. 13, 1838	Ditto	Derrinalourkey	50 0 0	10 0 0	11 1 6	
	*Lucey, Jeremiah	Oct. 29, 1832	Ditto	Glounanarrig	16 0 0	11 10 0	21 0 0	
	*Lynch, Thomas	,,	Ditto	Ballimakeera	29 0 0	18 10 0		
	*Lynch, Cornelius	,,	House and land	Ditto	16 0 0	17 10 0		
	*Lynch, John	,,	Ditto	Ditto	75 0 0	69 0 0		
	Murphy, John.	Dec. 13, 1832	Ditto	Coolanedane	97 0 0	51 0 0	34 0 0	
	Murphy, Cornelius	Dec. 9, 1835.	Ditto	Knockarirke	120 0 0	70 0 0		
	Murphy, John, jun.	,,	Ditto	Inchinishinane	114 0 0	130 0 0	142 10 0	
	Murphy, Denis	,,	Ditto	Mullinrowe	36 0 0	15 10 0	13 10 0	
	Murphy, Jeremiah	,,	Ditto	Ballyvoig	35 0 0	15 10 0	15 0 0	
	M'Swiney, John	Dec. 12, 1839	Two stores and garden.	Massytown	. . .	15 0 0	6 0 0	
	Murphy, Edmond	,,	House and land	Ballyvoig	20 0 0	14 15 0	12 0 0	
	Mullane, Thomas.	Dec. 18, 1839	Ditto	Rathleigh, North	50 0 0	65 15 0	37 0 0	
	*Mulholland, James	Oct. 29, 1832	Ditto	Coolanedane	28 0 0	21 0 0	18 0 0	
	Powell, Edward	Dec. 9, 1835.	Ditto	Droumreague	48 0 0	26 10 0	20 0 0	
	Quill, Daniel	Dec. 12, 1839	Ditto	Cloheena	52 0 0	29 5 0	28 12 4	
	Riordan, Darby	Dec. 9, 1835.	Ditto	Ballyvoig	26 2 0	24 0 0	15 12 0	
	Sheehan, William.	Dec. 9, 1836.	Ditto	Glaunleigh	48 2 0	23 10 0	24 0 0	
	Shorten, Benjamin	Dec. 11, 1839	Land and houses	Prohus, or Droumagarry.	34 2 0	24 0 0	16 12 4	
	Sweeny, Denis.	,,	Ditto	Aheras	62 0 0	12 10 0	11 10 9	
	Shea, Jeremiah	Dec. 12, 1839	Ditto	Gurraneagoppol	42 0 0	35 0 0	31 7 8	
	Twohig, Daniel	Dec. 13, 1838	Ditto	Coolehane	40 0 0	30 0 0	26 0 0	
	Twohig, William.	,,	Ditto	Droumree	34 0 0	20 0 0		
	*Twomey, Michael	Oct. 30, 1832	Ditto	Cleanraugh.	180 0 0	17 0 0	10 3 6	

Rent and Valuation of £10 County Electors (registered 1832 to 1840)—*concluded.*

COUNTY of CORK. MACROOM UNION.

Marked thus (*) registered in 1832, and not since re-registered.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Name or Situation of Property as stated in Rate-Book.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Rent. £. s. d.	Observations.
West Muskerry.	Woodward, William	Oct. 19, 1835	House . . .	Macroom . .	. .	12 0 0	6 0 0	
	Welply, William .	Feb. 10, 1840	House and land	Prohus, or Droumagarry.	49 2 0	30 0 0	16 12 4	
	*Walton, John . .	Oct. 30, 1832	Ditto . . .	Mohareen . .	3 0 0	7 10 0	20 0 0	
	*Welply, John . .	Oct. 31, 1832	Land . . .	Tierbeg . . .	16 0 0	16 0 0	10 0 0	
Barrets.	Callaghan, William	April 1, 1840	Land, kilns, and quarries.	Classes . . .	62 0 0	124 0 0		
	Cookly, Denis . .	Sept. 29, 1840	Land & buildings	Gurrane . .	66 0 0	45 0 0		
	*Callaghan, William	Ditto . . .	Lands, kilns, and quarry.	Classes . . .	62 0 0	124 0 0		
	*Callaghan, Timothy	Oct. 23, 1840	Lands & buildings	Pluckanes . .	59 1 0	22 15 0		
	Green, William .	Nov. 2, 1835	Ditto . . .	Knockgare . .	18 0 0	11 5 0		
	Goulden, John .	June 19, 1837	Ditto . . .	Gurrane . .	78 0 0	70 0 0		
	*Goulden, James B.	Oct. 18, 1832	Ditto . . .	Ditto . . .	133 2 0	109 0 0		
	*Hanlon, John. .	Oct. 24, 1832	Ditto . . .	Puckanes . .	80 0 0	50 0 0		
	*Hanlon, Daniel .	Ditto . . .	Ditto . . .	Ditto . . .	80 0 0	50 0 0		
	Murphy, Denis .	Sept. 29, 1840	Ditto . . .	Gurrane. . .	92 2 0	55 0 0		
	Rubie, Thomas J.	Ditto . . .	Ditto . . .	Pluckanes . .	43 0 0	63 0 0		
	Rubie, John . .	Ditto . . .	Ditto . . .	Ditto . . .	33 0 0	25 10 0		
	Rubie, Hugh . .	Oct. 3, 1840 .	Ditto . . .	Ditto . . .	55 0 0	61 0 0		
	*Riordan, Cornelius	Oct. 20, 1832	Ditto . . .	Ballinacdig. .	86 0 0	65 0 0		

KANTURK UNION.

APPENDIX.

Kanturk,

Extracts from Minute Book.

Extracts from Minute Book of Board of Guardians.

February 27, 1840.

At the first meeting of the guardians for this Union which took place this day at the Court-house, Kanturk.

Present—William J. Voules, Esq., Assistant Poor Law Commissioner; Richard Oliver Aldworth, Esq., Chairman; Daniel Leahy, Esq., Vice-Chairman; George Gilkrest, Esq., Deputy Vice-Chairman; 9 ex-officio and 29 elected guardians.

Resolution to advertise for valuators.

Resolved,—That advertisements be inserted inviting tenders from competent persons to undertake the valuation of all rateable property within the Union.

March 26, 1840.

At an adjourned meeting held this day,

Appointment of three valuators.

Resolved,—That three persons be appointed to value all rateable property within the Union.

That we consider 400*l.* a sufficient sum to be given to three valuators to value all rateable property within this Union.

That Mr. John Murphy, Mr. James Sullivan, and Mr. Michael Sheehan, be appointed the valuators of this Union.

Kanturk electoral division to be first valued.

That the valuators do proceed first to value the electoral division of Kanturk experimentally, and that they do give at least 10 days' notice to the clerk before they prepare their valuation, with a view to summon the guardians and commissioner for its inspection.

April 23, 1840.

At a meeting held this day, the following letter from the valuators being read,—

SIR, *Kanturk, April* 20, 1840.

Letter from valuators.

WE request that you will call a meeting of the guardians of the Kanturk Union on Thursday the 30th instant, when we will be ready to lay the sheets before them, and you will communicate the same to Mr. Voules.

We remain, sir, yours, &c.

(Signed on behalf of the valuators) MICHAEL SHEAHAN.

To John C. Ryan, Clerk of the Union.

Resolved,—That this meeting do adjourn to the 30th instant, and that Mr. Ryan be directed to communicate the same to Mr. Voules.

(Signed) GEORGE GILKREST, *Chairman.*

April 30, 1840.

At a meeting held this day,

Valuation approved of.

Resolved,—That the valuators having exhibited their valuation as far as it has been completed, and it being the opinion of the meeting that they are proceeding on correct principles, they be directed to carry on the valuation without delay.

The following letters were read:—

Poor Law Commissioners' Office,
Dublin, April 20, 1840.

SIR,

Letter from Poor Law Commissioners requiring return for the House of Lords.

THE Poor Law Commissioners request you will immediately transmit to them, for the purpose of being laid before the House of Lords, pursuant to an order of the 9th instant, copies of all instructions which may have been issued from the Board of Guardians of the Kanturk Union (exclusive of those published by the Poor Law Commissioners in their printed circulars) relative to the valuation of rateable property in the Union, stating particularly whether any of the instructions, and which, have proceeded immediately from the Board of Guardians or from a Valuation Committee.

By order of the Board,

(Signed) W. STANLEY, *Assistant Secretary.*

To the Clerk of the Board of Guardians, Kanturk Union.

SIR, *Kanturk, April* 25, 1840.

Reply stating that no Valuation Committee had been appointed.

IN answer to your printed circular of the 20th instant, I beg to state that there were only three meetings of the guardians of this Union, (copies of the minutes have been regularly transmitted to your office,) and that there has been no Committee of Valuation appointed.

By the minutes of the meeting of the Board of Guardians of the 23d instant, you will perceive that the valuators are to lay before the guardians and the Assistant Poor Law Commissioner the valuation of the first electoral division of the Union on the 30th instant. Any further information that can be had from the guardians at that meeting shall be forwarded to you in due course. I have the honour to remain, &c.

(Signed) CORNELIUS RYAN, *Clerk of the Union.*

To W. Stanley, Esq,

Extracts from Minute Book.

November 10, 1840.—At a meeting held this day, the following letter was read:—

To the Board of Guardians of the Union.

Kanturk, November 10, 1840.

WE, the valuators, beg to state that our books will be ready for the next Board day, in December.

Notice from valuators that their books would be ready for the next board-day in December.

We are, gentlemen, your obedient servants,

(Signed) JOHN MURPHY,
MICHAEL SHEEHAN,
JAMES SULLIVAN.

November 30, 1840.—At a meeting held this day, the following notice was served on the clerk:—

SIR, *Board-room, Kanturk, November* 30, 1840.

TAKE notice, that on the next Board-day of meeting of guardians of the Kanturk Union, I shall move that so much of a former resolution of the Board of Guardians as fixes a sum of 400*l.* to be paid to the valuators for valuing said Union, be altered or rescinded, and that a sum of 500*l.* be paid to valuators in place of said 400*l.*, in case the valuation shall be approved of by the guardians.

Notice of motion to increase the valuators' remuneration from 400*l.* to 500*l.*

(Signed) GEORGE GILKREST, *Guardian.*

To the Clerk of the Guardians of the Kanturk Union.

December 28, 1840.—At a Board held this day,

Mr. Gilkrest withdrew his notice of a motion to increase the remuneration to the valuators. The valuators were informed that they would be required to produce and deliver in their valuation complete at the next meeting.

Motion withdrawn.

Valuators directed to deliver in their valuation complete at next meeting.

April 6, 1841.—At a meeting of the Board of Guardians of the Union, held this day at the Court-house, Kanturk, pursuant to notice, to take into consideration the objections registered against the valuation of property within the Union,

The objections registered against the valuation of property in the Union rateable for the relief of the poor were proceeded with. There were 62 objections entered and but 25 tried, the remainder either having withdrawn their objections, or not having appeared; 9 of these 25 objectors induced the guardians to reduce the valuation in a very slight degree, and Mr. O'Keeffe, of Mount Keeffe (who is their landlord), was enabled to reduce the valuation on his property at Mount Keeffe by about one-sixth of the valuation. The only material alteration made in respect of the valuation, was in the case of Mrs. Anne Bastable, the holder of the tolls and customs of Kanturk, which were valued at 400*l.* a-year by the valuators, and reduced to 250*l.* a-year by the Board of Guardians. The entire deductions made by the Board on the whole valuation of the Union did not amount to more than about 250*l.* a-year. On the conclusion of objections, at six o'clock P.M., the chairman read an application from the valuators for the 100*l.* balance of the sum to be paid them for valuing the Union, and the Board accordingly voted a draft to Messrs. John J. Murphy, James Sullivan, and Michael Sheehan, for the sum of 100*l.*

Objections against valuation heard.

62 objections entere only 25 tried.

The remainder withdrawn or no appearance for objectors.

10 objections allowed.

The entire deductions made by the Board about 250*l.*

Evidence.

Evidence.

Messrs. JOHN MURPHY and MICHAEL SHEEHAN, Valuators, *examined.*

Messrs. Murphy and Sheehan, valuators.

The Union extends over a very small part of the barony of Fermoy, a part of the barony of Orrery and Kilmore, a part of the barony of West Muskerry, and the greater part of the barony of Duhallow, in the county of Cork, and also over a part of the barony of Magonihy, in the county of Kerry.

There are 14 electoral divisions in the Union, 29 elected and 9 ex-officio guardians.

Electoral divisions. Guardians.

Were appointed jointly with Mr. James Sullivan on 26th March, 1840, to value all rateable property within the Union.

Appointment of valuators.

The 3 valuators were elected out of 18 candidates, and had no testimonials, except that they were personally known to the guardians, and were examined by Mr. Voules as to their qualification for the appointment previous to being put into nomination. Mr. Murphy and Mr. Sullivan are extensive farmers. Mr. Sheehan had also been an extensive farmer, but now resides in the town of Kanturk.

Their qualifications.

Were furnished with the Commissioners' circular on valuation and rating, with the tithe composition books for the parish of Kilmeen, and with the county cess applotment for the parish of Newmarket.

Documents furnished to valuators.

Obtained very few rentals.

Valued generally together.

The only use they made of the tithe composition books and county cess applotment was to ascertain areas; made no use of them as to value, as they found them always too low, the value of land having considerably improved since the year 1826, about which period they were made.

Use made of them.

In some cases required the amount of their rents from the tenants, but could not depend on their statements, and were only able to ascertain it partially; but always when they were able to do so correctly, entered it in their field books.

Were unable to ascertain rents in general.

In order to ascertain the value, estimated the gross produce, and reduced it by the outgoings of the tenant.

Estimated gross produce.

Adopted the same system in towns and villages as in rural districts, except that they made allowance for the locality.

Valuation in town and villages.

Estimated the local advantages of houses and lands in and about towns, according to a reasonable letting value.

APPENDIX.

Kanturk.

Evidence.

Visited each tenement.

Inquired from the tenant his boundaries, his landlord, and his rent.

Ascertained the name of real occupant by making inquiries from the tenant himself and from his neighbours.

Test of value.

The test of value which they adopted was without any reference to the rent actually paid, or which might be obtained; but after forming an estimate of the produce of a farm, they took the average of prices for the last three years and struck the value from such average, allowing a reasonable remuneration to the tenant for his labour and expenditure.

Leases.

Made no difference when there was a lease.

Small farms.

Considered small farms from about 1*s.* to 2*s.* per acre more valuable than large farms.

In the mountain districts of the Union, farms of 300 acres, and in the lowland districts farms of from 20 to 40 acres, are the most prevalent.

Comparison between value and rent.

Instituted a comparison between the value set by them upon tenements and the rent actually paid, whenever they could ascertain it, the result of which was, that the rent was in some cases one-half, and always a great deal higher than the valuation, except on Lord Arden's estate, which is let to tenants from year to year, at about one-third of the value, but no leases are ever granted by him, and upon Lord Lismore's estate, which has been lately leased for one life, or 31 years, at the fair value. There are also some other owners in fee, who set at little more than the value; but a great portion of the Union is in the hands of middlemen, who set their lands much beyond the value.

Valuation of farm houses.

Did not value houses and lands when occupied together separately, unless the house was of a superior description.

Valued such a house according to its appearance, size, and the accommodation it afforded.

Made allowance for such repairs as would keep the house in the same condition.

Allowed 3*s.* per cent. for insurance.

Management of farms by tenant.

In estimating the value of land, supposed the tenant bound to manage the farm so as to deliver it up at the end of the year, in good condition.

How value estimated.

The value was estimated by what would be given for it by a person who would be bound by covenant to keep it in good condition, and who would be able to perform the covenant, or compensate the landlord in damages.

Made no allowance for any profit.

In estimating what the tenement would let for to such a person did not make any allowance for any profit to be derived by him from the occupation, but merely made an allowance for the common necessaries of life for himself and his family, which they calculated at one-third of the produce of the soil.

No reference made to registry.

In estimating the value of tenements out of which the owners had registered freeholds, did not make any reference to the value which the owner had set upon them in the registry court.

Usual manner in which lands are let in the Union.

The usual manner in which lands are let in this part of the country is on leases for 31 years, but for the last eight or nine years very few of the landed proprietors have granted any leases, except Lord Lismore, Lord Egmont, and Lord Cork.

Competition for land.

There is great competition for land in this Union.

No allowance made for its effects.

Made no allowance for the effects of such competition in raising the market price of land.

Such competition has raised the market price above what a solvent tenant could afford to pay, reserving a reasonable remuneration for time, labour, and capital.

Reasonable remuneration; one-third of produce.

Considers one-third of the produce to be such reasonable renumeration.

The average amount of county cess per acre, including mountain and townland in that part of the Union which is in County Cork, is about 8*d.*; but in that part of the Union which lies in County Kerry it is 4*s.* per acre, even for reclaimed mountain.

The tithe composition amounts to about 1*s.* per acre on an average of the entire Union.

Objections to valuation heard by Board of Guardians.

The Board of Guardians met on the 6th of April instant for the purpose of considering 62 objections against the valuation, when 37 of them were withdrawn, 25 were heard, and of these 15 were dismissed; in nine cases the valuation was slightly reduced, and in the remaining case, in which the tolls of Kanturk had been valued at 400*l.* a-year in consequence of the returns being withheld from them by the lessee, the valuation was reduced by 150*l.*, making a reduction altogether in the valuation of the entire Union of 250*l.*

Rate-payers and landlords content with valuation.

Both tenants and landlords are satisfied with the valuation.

No notices of appeal have been lodged.

Thirty-seven of the objections were on the ground of excess of areas, and 25 on the ground of over value.

There were no objections on the ground of too low a value.

Disposition to lower value most prevalent.

The disposition to lower the valuation is most prevalent.

Don't know of any reason for the landlords wishing a low valuation.

The supposed reason of tenants for lowering the valuation is that it may affect future lettings.

Valuation much below the rent.

The valuation, as already stated, is in general much below the rent.

RENT and VALUATION of £10 COUNTY ELECTORS (registered 1832 to 1840) so far as ascertained.

COUNTY KERRY. Marked thus (*) registered in 1832, and not since re-registered. KANTURK UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
Cronin, James	Dec. 21, 1839	House and land	New Quarter	81 0 0	22 12 7	26 5 0	
Daly, Patrick	Oct. 9, 1839	,,	Reanosop	200 0 0	61 6 2	78 0 0	
Horliby, Daniel	Mar. 27, 1839	,,	Lomanagh	43 2 0	23 2 6½	25 0 0	
Keeffe, Daniel	Oct. 10, 1837	,,	New Quarter	81 0 0	22 13 7	29 0 0	
Kilehan, Michael	June 19, 1838	,,	Islandearagh	131 0 0	36 10 7	44 0 0	
Keeffe, Michael	Mar. 26, 1839	,,	Urichil	57 1 0	15 15 7		
Moynehan, Darking	Mar. 26, 1840	,,	Banard	97 0 30	36 0 0	42 0 0	
*Moynehan, Alex.	Nov. 1, 1832	,,	Islandearagh	8 0 16	3 0 0		
*Moynehan, Alex.	,,	,,	,,	31 0 0	9 6 2		
Sheehan, William	Oct. 9, 1839	,,	Tureencahil	58 0 0	22 13 0	12 0 0	
Sheehan, Daniel	,,	,,	,,	58 0 0	22 11 0	12 0 0	
Sullivan, Roger	Mar. 26, 1840	,,	Banard	48 2 15	25 10 11	30 0 0	
Twoomy, Daniel	Dec. 27, 1839	,,	Reanosop	450 0 0	140 0 0		

COUNTY CORK. KANTURK UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated; as stated in Rate Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Rent. £. s. d.	Observations.
Barrett, John	Dec. 13, 1833	House and lands	Liscihane	45 0 0	31 14 0		
Bolster, Thomas	May 13, 1836	House	Mill-street	..	5 0 0		
Corkery, Stephen	Dec. 13, 1838	House and land	Coomligane	117 0 0	60 10 6		
Corkeran, Jeremiah	Dec. 12, 1839	,,	Liscihane	8 0 0	14 0 0		
Fitzpatrick, Mathew	Dec. 11, 1839	,,	Drishanbeg	77 2 0	66 17 0	64 0 0	
Hartnett, Patrick	,,	,,	Caherdoomy	44 3 0	12 16 6	30 0 0	
Hickey, Andrew	Oct. 27, 1832	,,	Kilmeedry	41 1 0	22 16 0	26 10 0	
Keleher, Daniel	Dec. 13, 1833	,,	Clarabeg	163 2 0	65 8 0	75 0 0	
Keleher, Daniel	July 3, 1837	,,	Kilmedry	66 3 0	34 11 0	35 0 0	Hold jointly.
Keleher, Denis	,,						
Murphy, Cornelius	Dec. 13, 1833	,,	Clarabeg	163 2 0	65 8 0	75 0 0	
O'Sullivan, Denis	Oct. 19, 1835	,,	Liscihane	25 0 0	30 0 0		
O'Donnell, Herbert	Dec. 11, 1839	,,	West Coole	43 3 0	48 2 0		
Philpot, John	Oct. 18, 1839	,,	Cloughvoulebeg	145 0 0	36 5 0	40 0 0	
*Sullivan, Owen	Oct. 30, 1832	,,	Cahirbarnagh	386 0 0	48 2 0	60 0 0	Ditto.
*Sullivan, Humphry	,,						
*Sullivan, Timothy	,,						
Tuomy, John	Oct. 21, 1836	House and offices	Mill-street	..	12 0 0		
Wynne, Richard	Dec. 10, 1835	,,	,,	..	12 0 0		
Allen, Abraham	April 13, 1840	House and land	Gurtnagoul	53 2 0	62 11 6		
Burke, Edmund	Jan. 1, 1840	,,	Shandrum	105 1 0	105 5 0	105 0 0	
Bennett, Michael	June 25, 1840	,,	Gurtscagh	40 2 0	34 0 0		
Barry, William	June 26, 1840	,,	Lisduggan	47 0 0	35 0 0	44 4 6	
Burke, William	Oct. 13, 1840	,,	Coolnismolane	80 0 0	75 0 0	34 0 0	
Connell, Philip	April 9, 1839	,,	Gibbin's Grove	29 3 0	20 13 7		
Cronin, Timothy	Sept. 23, 1839	,,	Liscihane	107 0 0	118 16 0		
Corkery, Daniel	,,	,,	Shandrum	64 3 0	64 0 0		
Connell, William	Jan. 2, 1840	,,	Carriglass	22 2 28	18 16 4½		
Coughlan, Michael	Oct. 13, 1840	,,	Gurtnagoul	26 2 0	18 18 6¼		
*Cagney, Michael, sen.	Oct. 23, 1832	,,	Teivinn	110 0 0	111 16 4½		
*Clancey, James	,,	,,	Ballindrideen	69 3 0	77 2 2		
*Casey, Thomas	Oct. 22, 1832	,,	Coolcoum	35 0 0	38 15 10	83 12 0	Ditto.
*Casey, Patrick	,,	,,	,,	35 0 0	36 15 0		
*Clancy, Daniel	,,	,,	Draglass	266 3 0	266 19 0		
Desmond, Daniel	Sept. 24, 1838	,,	Kilaree	55 0 0	50 18 6		
Donegan, Roger	Sept. 23, 1839	,,	Balinala	43 2 30	30 13 7		
Donegan, Francis	,,	,,	Knuckdough	37 0 0	20 11 2		
Donovan John	Jan. 1, 1840	,,	,,	21 0 0	13 2 4		
*Donovan, Martin	Nov. 9, 1832	,,	,,	12 3 30	8 2 4		
Flynn, Patrick	Sept. 30, 1839	,,	Ardagh	20 0 0	15 10 0		
Foley, Thomas	Jan. 4, 1840	,,	Coolcoum	102 0 0	101 19 9		
*Fitzgibbon, Patrick	Nov. 5, 1832	,,	Kilbalane	34 0 0	30 18 6		
Guirry, Michael	Oct. 13, 1840	,,	Coolasmotane	48 2 0	46 18 6		
Hannigan, Joseph	Jan. 4, 1840	,,	Delugar	48 2 0	20 8 8		
Hannigan, Edmond	Dec. 4, 1840	,,	Castleishon	24 1 0	24 14 9		
M'Auliffe, Patrick	Nov. 1, 1836	,,	Ballinakillan	14 2 12	13 1 11		
Murphy, William	,,	,,	,,	24 1 8	21 17 11		
Mahony, Terrence	,,	,,	Ardglass	57 0 0	50 17 11		
Nunan, James	Jan. 4, 1840	,,	Leeds	55 0 0	34 2 4		
*Nunan, Denis	Oct. 25, 1832	,,	,,	54 2 0	34 0 4		
Rahilly, Patrick	Jan. 6, 1840	,,	,,	21 0 0	15 15 0		
Sheehan, John	Oct. 13, 1840	,,	Coolroghan	32 1 20	32 9 9		
Walsh, Michael	Nov. 1, 1836	,,	Corraghlinabro	61 0 0	38 0 0		
Ahern, Daniel	Jan. 2, 1840	House and land	Bantyre	88 0 0	72 16 4		
Anglan, Maurice	,,	,,	Knuckirouske	129 2 10	32 15 0	35 0 0	
Archdeacon, Maurice	Jan. 3, 1840	,,	Clongell	48 2 15	34 10 0		
Ahern, John	Jan. 7, 1840	,,	Cunaheen	16 0 30	13 16 1		
Ahern, Timothy	,,	,,	,,	48 0 0	38 0 0		
Ahern, William	June 25, 1840	,,	Kilbarahan	75 2 0	59 10 0½		
Broderick, Timothy	June 21, 1833	,,	Knockanes	8 1 20	4 11 0	5 5 0	
Brown, Philip	June 14, 1839	,,	Knuckduff	39 1 0	27 13 7		
Buckley, Mathew	Jan. 1, 1840	,,	Treemount	57 1 0	40 14 10		
Brennan, Michael	,,	,,	Island	8 0 16	7 17 6		
Barry, John	,,	,,	Knuckacomm	57 0 0	18 16 2		
Buckley, Daniel	,,	,,	Freemount	45 0 0	30 13 7		
Buckley, James	,,	,,	Cunaheen	34 0 0	21 6 8		
Buckley, Daniel	June 25, 1840	House and offices	Church-street	..	16 0 0	4 0 0	
Buckley, Timothy	,,	House and land	Glountane M'Elligott.	190 0 0	47 0 0		

Rent and Valuation of £10 County Electors—*continued.*

COUNTY CORK. Marked thus (*) registered in 1832, and not since re-registered. KANTURK UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Rent. £. s. d.	Observations.
Duhallow—*continued.*	*Brien, John	Oct. 26, 1832	House and land	Gamgurt	50 0 0	50 1 6		
	*Barry, John	,,	,,	Turrendermoth	68 0 0	7 12 2		
	*Buckley, Timothy	,,	,,	Glynn	97 0 30	30 0 0		
	*Burton, Francis	,,	,,	Curras	47 1 30	47 0 0		
	*Buckley, John	,,	,,	Glynn	180 0 0	81 0 0	50 0 0	
	*Bourke, Darby	,,	,,	Gooseberry-hill	58 0 0	29 9 0		
	*Barry, Owen	,,	,,	Coolroe	35 1 0	24 10 0		
	*Bevan, Henry	,,	,,	Gurteen	39 0 0	72 0 0		
	*Bennett, Thomas	Nov. 5, 1832	,,	Rowel	46 2 0	24 11 2		
	*Buckley, John	,,	,,	Glynn	74 2 0	19 5 7	17 0 0	
	*Buckley, Cornelius	,,	,,	,,	74 2 0	19 5 7	17 0 0	
	*Barry, Philip	Nov. 13, 1832	,,	Ballyhesty	43 0 0	47 6 0		
	Callaghan, Andrew	June 23, 1835	,,	Clongull	58 0 0	41 14 7		
	Collins, Denis	June 30, 1835	,,	Dromineen	24 1 8	22 0 0		
	Cronin, Daniel	June 19, 1837	,,	Knocksorane	58 0 0	28 9 10½		
	Corkeny, Thomas	June 14, 1839	,,	Aughaglour	128 0 0	60 9 6	83 0 0	
	Callaghan, Timothy	Jan. 2, 1840	,,	Meidaly	42 0 0	31 15 5½		
	Callaghan, Michael	,,	,,	,,	42 0 0	31 15 5½		
	Callaghan, Jeremiah	,,	,,	Turcoorho	42 0 0	26 12 4		
	Curtin, Cornelius	,,	,,	Ballymacpierce	32 1 23	31 0 6		
	Callaghan, John	,,	,,	Clonbanin	95 2 0	75 14 0		
	Callaghan, John	,,	,,	Knuckerourke	34 0 0	10 6 6		
	Collins, Bartholomew	,,	,,	Freemount	14 2 0	14 14 0		
	Callaghan, Michael	,,	,,	Amnagh	82 2 12	57 14 7		
	Casey, Patrick	,,	,,	Kiscame	97 0 0	39 8 0		
	Carrol, Cornelius	,,	,,	Cronrea	211 0 0	34 3 6		
	Carrol, Timothy	,,	,,	,,	108 0 0	16 8 6		
	Curtin, Darby	Jan. 3, 1840	,,	Knucknahorna	32 1 0	19 12 11		
	Curtin, James	,,	,,	,,	32 1 0	19 12 10		
	Clifford, Jeremiah	Jan. 1, 1840	,,	Lismealcenin	45 0 0	33 15 5		
	Callaghan, Timothy	,,	,,	Cumrage	116 0 0	35 6 6		
	Curtin, Timothy	,,	,,	Knockaneaclogin	121 2 0	15 2 6		
	Cronin, Timothy	Jan. 8, 1840	,,	Coolnamagh	136 0 0	119 17 6		
	Connor, Dennis	,,	,,	Corbally	92 0 0	91 19 6		
	Callaghan, John	June 25, 1840	,,	Clonfert	42 0 0	33 16 6		
	Callaghan, Daniel	,,	,,	Droumalone	132 0 0	70 16 0		
	Conner, Cornelius	,,	,,	Curras	82 0 0	52 16 8		
	Callaghan, Cornelius	,,	House	Kanturk	..	10 0 0		
	Cronin, Timothy	,,	House and land	Raheen	171 0 0	222 16 8		
	Cronin, Daniel	Dec. 4, 1840	,,	Gurrane	16 1 0	9 11 2		
	Cronin, Michael	,,	,,	Droumscane	56 2 31	16 6 2		
	Clancy, John	,,	,,	Clonlicomade	107 0 0	85 16 6		
	Callaghan, Denis	,,	,,	Clonfert	42 0 0	33 16 6		
	*Connell, Daniel	Oct. 23, 1832	,,	Ballymacpierce	31 0 0	32 11 0		
	*Cronin, Daniel	Oct. 27, 1832	,,	,,	73 0 0	63 17 4		
	*Curtin, Daniel	,,	,,	Knockanaclogin	121 2 0	15 2 6		
	*Clancy, John	,,	,,	Ballybahallow	33 2 0	21 13 0		
	*Carroll, Denis	,,	,,	Cappapadeen	234 0 0	20 1 8		
	*Creedon, Cornelius	,,	,,	Gurteenteahy	30 0 0	22 14 10		
	*Callahan, Cornelius	,,	,,	Glinn	104 0 0	39 7 5		
	*Cronin, Philip	,,	,,	Gurteenafinage	121 1 0	60 9 0		
	*Casey, John	Nov. 7, 1832	,,	Kiscame	32 1 0	13 8 1		
	*Connor, William	,,	,,	Ballybahallows	55 0 0	50 10 11		
	*Clifford, John	,,	,,	Clonribbon	53 0 0	33 16 0		
	*Corkery, Darby	,,	,,	Corbally	90 2 0	63 14 10		
	*Clancy, Timothy	,,	,,	Clounticomade	137 2 29	123 17 11		
	*Connell, John	,,	,,	Knuckniny	92 0 0	96 12 7		
	Daly, Daniel	June 19, 1837	,,	Ratrance	168 0 0	250 17 11		
	Denaloy, Joseph	Sept. 26, 1839	,,	Claramore	45 0 0	27 0 0		
	Daly, Owen	Jan. 4, 1840	,,	Garavasonge	75 0 0	59 15 0		
	Daly, James	Jan. 6, 1840	,,	Inchitotane	70 0 0	11 13 6		
	Daly, John	,,	,,	Knockmanagh	50 0 0	24 9 2		
	Daly, Patrick	,,	,,	,,	48 2 0	23 10 6		
	Duggan, John	June 25, 1840	House and offices	Kanturk	..	20 0 0		
	Duggan, Cornelius	,,	House and land	Corbally	41 2 0	25 16 8		
	Daly, Patrick	,,	House and offices	Kanturk	..	16 0 0		
	Donoghue, Michael	June 26, 1840	,,	,,	..	16 0 0		
	Daly, Charles	Dec. 4, 1840	House and land	Coolclogh	80 0 0	64 0 0		
	*Driscoll, Daniel	Oct. 24, 1832	,,	Clonbanin	45 2 0	28 12 4		
	*Donovan, Patrick	Nov. 5, 1832	House and offices	Kanturk	..	10 0 0		
	*Daly, Patrick	Nov. 6, 1832	House and land	Curras	48 0 15	43 10 11		
	*Deasy, Mathew	Nov. 7, 1832	,,	Clonribbon	97 0 30	75 14 10		
	Egan, Denis	June 25, 1840	,,	Curras	20 0 0	17 5 0		
	Fitzpatrick, John	June 29, 1835	House and offices	Kanturk	..	20 0 0		
	Fitzgerald, Robert	April 1, 1835	House and land	Knuckeragh	82 0 0	32 8 8		
	Fitzgerald, Edmund	Sept. 24, 1839	,,	Cromea	81 0 0	12 13 6		
	Forrest, James	,,	,,	Knuckduff	20 0 0	11 1 2		
	Fitzgerald, William	June 3, 1840	,,	Cronrea	81 0 0	12 13 6		
	Flynn, William	June 25, 1840	,,	Droumcummore	80 0 0	71 17 11		
	Forrest, Michael	,,	,,	,,	20 0 0	11 3 2		
	Foley, Daniel	,,	,,	Gardeen	37 0 0	33 17 3½		
	Flynn, Daniel	,,	,,	Droumcummore	80 0 0	71 17 11		
	Foot, George	,,	House and offices	Kanturk	..	10 0 0		
	Fitzpatrick, Daniel	Dec. 9, 1840	House and land	Killenlagh	27 0 0	18 14 0		
	*Farracy, John	Nov. 7, 1832	,,	Glynn	48 2 15	13 5 7		
	Gillman, Stephen	July 1, 1835	,,	Barley-hill	4 3 17	3 0 0		
	Geran, Daniel	Jan. 6, 1840	,,	Droumanagle	48 0 0	32 10 10		
	Geran, John	,,	,,	,,	48 0 0	32 10 10		
	Goolden, Darby	Jan. 7, 1840	,,	Glountanebeg	51 2 0	10 14 4½		
	Galvan, Michael	June 26, 1840	,,	Keppach	58 0 0	50 17 3½		

Rent and Valuation of £10 County Electors—*continued.*

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Rent. £. s. d.	Observations.
DUHALLOW—*continued.*	Goolden, Darby	June 26, 1840	House and land	Glountanebeg	32 1 0	5 3 8½		
	Golden, Cornelius	,,	,,	,,	32 1 0	5 3 8½		
	*Gillkrest, George	Nov. 5, 1832	House and offices	Kanturk	..	22 10 0		
	*Guinea, Cornelius	Nov. 6, 1832	House and land	Curras	52 0 0	43 15 3½		
	Harstongue, Callahan	Sept. 21, 1839	,,	Sunforth	48 2 0	37 17 0		
	Hudner, Francis	Jan. 4, 1840	,,	Kilcarkin	121 1 38	75 0 0		
	Hallahan, Daniel	,,	,,	Cunnsagle	48 2 15	24 9 0		
	Hession, John	Jan. 6, 1840	,,	Knaghill	37 0 0	23 2 6		
	Hickey, Daniel Denis	June 25, 1840	,,	Egloun	32 1 0	16 0 0	13 15 0	
	Hickey, Luke	,,	,,	Limeshoarshane	89 0 0	50 11 2		
	Hickey, Daniel	,,	,,	Egloun	32 1 0	16 9 10	13 15 0	
	Hickey, John	,,	,,	,,	32 1 0	16 9 10	13 15 0	
	Horgan, James	Oct. 13, 1840	,,	Kililky	71 0 0	70 19 1	72 0 0	
	*Horgan, Daniel	Nov. 7, 1832	,,	Glynu	94 0 0	24 5 7	26 0 0	
	*Haly, Maurice	,,	,,	Killeerhert	27 0 0	20 4 10		
	*Hickey, Timothy	,,	,,	Gurtnacrehy	56 2 21	42 0 0		
	Justin, John Bolton	June 19, 1837	,,	Knockagarane	16 2 0	14 0 0		
	Keeffe, Cornelius	Nov. 1, 1836	,,	Killetra	37 0 0	24 13 7		
	Kenny, Arthur	June 18, 1838	A fruit-garden and house.	Stoneville	..	6 0 0		
	Kenneley, James	June 14, 1839	House and land	Glournlara	121 0 0	20 0 0	18 15 0	
	Kiely, John	Jan. 4, 1840	,,	Aughnagloor	4 2 0	3 5 0		
	Kiely, John	,,	,,	Mountlake	324 0 0	27 0 8		
	Kuffe, Thomas	,,	,,	Kiletra	48 2 15	33 0 0		
	Kuffe, Michael	,,	,,	,,	47 2 0	32 13 0		
	Kuffe, John	,,	,,	,,	70 0 0	47 3 7		
	Kennelly, Daniel	Jan. 6, 1840	,,	Glounara	121 0 0	20 0 0	18 15 0	
	Kuffe, Daniel	April 13, 1840	,,	Droumhahor	72 2 0	39 0 6½		
	Kuffe, Michael	June 26, 1840	,,	Derentigeen	35 0 0	18 11 2		
	Kuffe, John	,,	,,	Lismealun	58 0 0	46 16 1		
	Kuffe, Thomas	,,	,,	Deninligeen	19 0 0	10 19 9		
	Kuffe, Denis	,,	,,	Kiletra	19 0 0	11 10 9		
	*Kuffe, John	Nov. 5, 1832	,,	Gurteenteahare	97 2 0	136 0 0		
	*Kuffe, John	,,	,,	Ballygrady	23 1 0	17 10 0	17 10 0	
	*Kelleher, Daniel	,,	,,	Rusheen	13 0 0	8 0 4		
	*Kennelly, Timothy	Nov. 7, 1832	,,	Glounlara	121 1 0	18 13 0	18 15 0	
	*Kelly, Joseph	,,	,,	Banemore	60 0 0	42 10 0		
	*Kenny, Daniel	,,	,,	Glownkill	329 0 0	16 9 0		
	*Kuffe, John	,,	,,	Knocklahmartin	69 3 0	60 0 0		
	*Kuffe, John	,,	,,	Bantyre	24 1 0	15 0 0		
	*Kuffe, Timothy	,,	,,	,,	24 1 0	15 0 0		
	*Kiely, John	,,	,,	Clanamore	28 1 0	14 10 6	18 0 0	
	Leary, Jeremiah	Sept. 21, 1839	,,	Molochroe	80 0 0	50 0 0		
	Levy, John	Jan. 4, 1840	,,	Rathcoole	323 0 0	200 0 0		
	Lehane, Denis	,,	,,	Kilovory	20 0 0	13 6 7		
	Linane, Denis	Jan. 6, 1840	,,	Dromainly	48 2 0	26 10 2		
	Looney, John	Oct. 13, 1840	,,	Cumrage	40 2 0	12 6 8		
	Lyons, Thomas	Dec. 4, 1840	,,	Ballynoe	13 0 0	8 6 8		
	Lucy, Daniel	,,	,,	Bolemore	105 1 0	24 9 3		
	*Lyons, Charles	Nov. 6, 1832	House and offices	Grenane	..	6 10 0		
	*Lane, Thomas	Nov. 7, 1832	House and land	Glourakill	486 0 0	45 0 0	42 0 0	
	*Leahy, James	,,	,,	Cloughvoula	360 0 0	36 0 0	35 0 0	
	*Leahy, Maurice	,,	,,	,,	360 0 0	36 0 0	35 0 0	
	*Lynch, John	Nov. 8, 1832	,,	Lacht	218 0 0	27 5 0	30 0 0	
	Murphy, Michael	June 21, 1833	,,	Clanamore	43 0 0	32 15 0		
	Murray, Michael	,,	,,	Bantyre	23 1 0	14 15 6		
	Mahony, Thomas	June 22, 1835	,,	Kilowen	94 0 0	35 5 0		
	M'Carthy, Denis	Sept. 20, 1836	,,	Rathroe	152 0 0	177 3 6		
	Murphy, John	June 14, 1839	,,	Liskhane	97 0 30	57 0 9		
	Murphy, Timothy	,,	,,	Claratleaton	44 0 0	22 0 0		
	Murphy, Timothy	,,	,,	Capsfuld	41 3 0	32 10 0	31 5 0	
	Murphy, Darby	Jan. 3, 1840	,,	Barlafhill	156 0 0	70 0 0		
	Murphy, Rev. E. J.	Jan. 4, 1840	House and offices	Bantyre	..	20 0 0		
	M'Carthy, John	,,	House and land	Kilosorach	24 0 0	13 16 0		
	Murphy, Cornelius	,,	,,	Island	13 0 0	9 14 10		
	Murphy, Jeremiah	,,	,,	Bolemore	81 0 0	57 14 10		
	M'Carthy, Peter	,,	,,	Kilosorach	48 2 15	28 10 0		
	M'Auliffe, Owen	,,	,,	Barlafhill	25 0 0	18 15 0		
	M'Auliffe, Daniel	,,	,,	Curaduff	87 0 0	70 0 0		
	Murphy, Cornelius	,,	,,	Devumskehy	130 0 0	115 0 0		
	M'Auliffe, Florence	,,	,,	Gooseberryhill	129 2 0	72 0 0		
	Murphy, Denis, jun.	,,	,,	Coolagh	35 0 0	17 17 6½		
	M'Auliffe, John	,,	,,	Barlafhill	57 0 0	30 12 4		
	M'Swiney, Henry	,,	,,	Ballyolehan	16 0 0	9 12 6		
	Molony, Maurice	Jan. 7, 1840	,,	Islandahil	105 1 0	96 7 11		
	Morrissy, John	,,	,,	Bantyre	20 0 0	14 10 0		
	Murphy, John	June 25, 1840	,,	Claraghmore	36 0 0	18 0 0		
	Murphy, Denis	,,	,,	Peacock-lane	..	10 0 0		
	Murphy, John	,,	,,	Knockashinach	45 0 0	15 3 9½		
	M'Auliffe, F. C.	Dec. 4, 1840	,,	Knockduff	64 3 0	32 0 3		
	Murray, Michael	,,	,,	Bantyre	23 0 0	14 17 6		
	Murphy, Denis	,,	,,	Killeenleagh	48 2 15	34 10 0½		
	M'Auliffe, Thomas	,,	,,	Knockduff	69 3 0	30 0 0		
	Murphy, James	,,	,,	Killeenleagh	48 2 15	34 10 0		
	M'Auliffe, Florey	,,	,,	Knockduff	69 3 0	30 0 0		
	Morrissy, James	,,	,,	Bantyre	20 0 0	11 15 9		
	*Murphy, William	Nov. 6, 1832	,,	Ballygraddy	4 0 0	3 9 0		
	*Murphy, Patrick	,,	,,	Knockerourke	69 3 0	17 5 7		

Rent and Valuation of £10 County Electors—*concluded.*

COUNTY CORK. Marked thus (*) registered in 1832, and not since re-registered. KANTURK UNION.

Barony.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Rent. £. s. d.	Observations.
Duhallow—*continued.*	*M'Carthy, Timothy	Nov. 6, 1832	House and land	Kilpatrick	42 0 0	26 5 4		
	*Murphy, William	,,	,,	Knockerourke	100 0 0	25 15 7		
	*Maume, John	,,	,,	Ballygraddy	33 0 0	22 13 7		
	*M'Swiney, Denis	Nov. 7, 1832	,,	Ballyolchan	64 3 0	50 5 5½		
	*M'Auliffe, Timothy	,,	,,	Meelin	81 0 0	36 9 6		
	*M'Auliffe, Jeremiah	,,	,,	,,	64 0 0	28 19 3		
	Norcott, Thomas	June 19, 1837	,,	Knocatourpane	27 0 0	10 16 0		
	Nunan, James	Sept. 26, 1839	,,	Curraheen	4 3 17	2 12 9		
	Neil, Patrick	Jan. 4, 1840	,,	Corrogh	56 2 0	35 12 6		
	Nunan, Michael	Jan. 6, 1840	,,	Gooseberry-hill	54 0 0	26 9 10½		
	Nunan, John	June 26, 1840	,,	Parke	69 0 0	56 17 0		
	O'Keefe, Richard	Jan. 2, 1840	,,	Mountkeeffe	40 0 0	31 14 10		
	O'Connor, Daniel	Jan. 4, 1840	,,	,,	105 0 0	58 10 6½		
	O'Brien, John	,,	,,	Duinche	105 0 0	55 9 10½		
	O'Connor, Menus	Jan. 6, 1840	,,	Garravasogue	47 0 0	29 6 8		
	O'Keefe, John	June 25, 1840	,,	Gurteenkreen	73 0 0	50 10 5½		
	O'Connell, David	,,	House and offices	Kanturk	..	18 0 0		
	O'Neill, Denis	Oct. 20, 1840	House and land	Banagh	113 0 0	80 10 6		
	O'Connor, Cornelius	Dec. 4, 1840	,,	Ballyduane	145 0 0	87 0 0		
	O'Brien, Andrew	,,	House and offices	Newmarket	..	14 0 0		
	*O'Neill, Joseph	Nov. 8, 1832	House and land	Corragh	56 0 0	34 12 9		
	Power, Cornelius	Jan. 4, 1840	,,	Bantyre	50 0 0	36 14 10		
	Purcell, James	Jan. 6, 1840	House and office	Kanturk	12 0 0	60 0 0		
	*Piggott, Daniel	Oct. 25, 1832	House and land	,,	..	25 0 0		
	Quinlan, Benjamin	Jan. 4, 1840	,,	Meenroe	92 0 0	61 13 0		
	Quinlan, John	Jan. 6, 1840	,,	Kanturk	8 0 0	18 10 3		
	*Quinlan, Jeremiah	Nov. 7, 1832	,,	Meenroe	101 0 0	66 13 7		
	*Quinlan, John	Nov. 8, 1832	,,	Meneegorman	48 0 0	8 13 8		
	Riordan, James	Nov. 1, 1836	,,	Gurrane	32 0 0	17 12 2		
	Regan, James	Sept. 20, 1839	,,	..	72 0 0	57 16 6		
	Riordan, John	Jan. 4, 1840	,,	Droumsicane	46 0 0	28 12 4		
	Ryan, William	Jan. 6, 1840	,,	Currakeen	33 0 0	24 14 10		
	Ryan, Benjamin	,,	,,	,,	33 0 0	24 14 6		
	Ryan, Daniel	,,	,,	,,	33 0 0	24 14 6		
	Reen, Darby	Jan. 10, 1840	,,	Clonfert	76 0 0	50 13 0		
	Riordan, Thomas	June 25, 1840	,,	Droumsicane	52 0 0	40 10 6		
	*Ryan, Thomas	Nov. 6, 1832	,,	Currakeen	33 0 0	25 16 6		
	*Riordan, John	,,	,,	Droumsicane	79 2 0	19 4 0		
	*Riordan, Owen	..	..	..	70 0 0	17 4 0		
	*Riordan, Humphrey	,,	,,	,,	95 0 0	64 10 0		
	Sullivan, Cornelius	June 21, 1833	,,	Bantyre	30 0 0	21 10 9		
	Sullivan, Timothy	June 20, 1836	,,	Lisanisky	65 0 0	40 10 4		
	Stokes, Mark	Sept. 23, 1839	,,	Pauliver	40 0 0	26 13 7		
	Shea, Denis	Jan. 3, 1840	,,	Derrinagree	48 0 0	30 0 0		
	Stokes, Maurice	,,	,,	Gortnagark	31 0 0	15 11 6		
	Shine, Patrick	Jan. 4, 1840	,,	Inchuntotane	105 0 0	17 13 7		
	Shine, James	,,	,,	Meetotane	105 0 0	19 3 7		
	Sheehan, Cornelius	,,	,,	Clonmeen	121 1 0	131 11 7		
	Sheehan, Daniel	,,	,,	Killetra	48 0 0	23 9 3		
	Sullivan, Cornelius	,,	,,	Corragh	20 0 0	13 13 7		
	Stokes, Mark	,,	,,	Gortnagark	40 0 0	27 13 7		
	Sullivan, John, jun.	,,	,,	Knockanecloggin	121 0 0	15 2 6		
	Sullivan, Denis	Jan. 6, 1840	,,	,,	121 0 0	15 2 6		
	Scully, John	,,	,,	Anmagh	121 0 0	96 16 1		
	Sullivan, Michael	,,	,,	Droumanarigil	48 0 0	32 3 2		
	Sullivan, Denis	,,	,,	Meenaglohoran	193 0 0	60 6 2		
	Sheehan, John	Jan. 7, 1840	,,	Gardeen	32 0 0	20 6 8		
	Sheehan, Cornelius	,,	,,	,,	32 0 0	20 6 8		
	Sullivan, John	Jan. 8, 1840	,,	Droumanarigil	48 0 0	31 13 2		
	Smith, George	June 25, 1840	,,	Knockardenny	56 0 0	37 13 2		
	Scarry, John	,,	,,	Droumcunmoir	89 0 0	59 13 7		
	Sheehan, Benjamin	,,	,,	Banlafhill	54 0 0	33 12 4		
	Sheehan, Daniel	,,	,,	,,	42 0 0	26 1 4		
	Sheehan, Patrick	June 30, 1840	House and land	Barleyhill	54 0 0	33 0 0		
	Sheehan, Jeremiah	Oct. 13, 1340	,,	Lubather	14 0 0	11 16 1		
	Sullivan, Cornelius	,,	,,	..	49 0 0	40 16 0		
	Sullivan, John	Dec. 4, 1840	,,	Knockeley	77 0 0	54 14 2		
	Sheehan, Daniel	,,	,,	Barleyhill	56 0 0	40 14 2		
	*Sullivan, Patrick	Oct. 25, 1832	,,	Capapadeem	240 0 0	18 1 7		
	*Savage, Maurice	,,	,,	Bluepool	12 0 0	21 0 0		
	*Smith, Richard	,,	,,	Duangle	48 2 0	41 10 2		
	*Sullivan, Timothy	,,	,,	Kilowen	65 0 0	31 9 10		
	*Sheahan, Patrick	,,	House and offices	..	..	5 10 0		
	*Sullivan, Laurence	Nov. 6, 1832	House and land	Ballygrady	46 0 0	32 14 0		
	*Sheehan, John	Nov. 8, 1832	,,	Rusheen	20 0 0	17 0 0		
	*Sheehan, Cornelius	Nov. 8, 1832	,,	Cuners	32 0 0	20 13 10		
	Twoomy, John	Jan. 6, 1840	,,	Bullough	126 0 0	63 1 10		
	Twohig, Denis	,,	,,	Corroraigne	225 0 0	84 7 5		
	Twoomy, Jeremiah	June 25, 1840	,,	Pulleen	97 0 0	75 15 5		
	*Vaughan, Charles	Nov. 8, 1832	,,	Park	97 0 0	72 14 10		
	Walsh, James	Jan. 6, 1840	,,	Glounlara	176 0 0	22 2 6		
	Wallace, Denis	,,	,,	Gurrane	75 0 0	54 7 6		

CLONMEL UNION.*

Supplemental Evidence.

Messrs. DAVID THORNTON and GEORGE GRAHAM, Valuators, *examined.*

Evidence. Messrs. Thornton and Graham, Town Valuators.

Mr. Thornton is a builder and carpenter; has built many houses in this town; has resided in Clonmel as a fixed resident since the year 1811. Is well acquainted with the town and its neighbourhood; knows the general letting prices of tenements there. Was employed to value premises in the town by the Commissioners for Paving and Lighting, previous to his being employed by the Poor Law Guardians. Those Commissioners are elected every third year. He was employed by one set of those Commissioners to value rateable property under their Act which had not been previously valued.

Their previous experience.

Mr. Graham is an ironmonger, and has resided in this town for about 25 years; is a mechanic, and understands machinery. They were appointed valuators of the town of Clonmel on the 15th of October, 1839. They commenced the valuation sometime in the November of the same year, and were bound to complete it (which they did) in the month of March following. They valued all tenements within the parliamentary borough; they valued 1773 tenements in all. Those tenements were not all houses; there were fields and yards, and stores and waste-ground, and a great variety of tenements. They always went together to value. They were supplied by the Guardians with field-books with printed headings to the columns, the same as in the valuation-books, but they did not take them with them when they went to value. They also received the printed circular on valuation and rating, and the Act of Parliament, and were instructed in their duties by the Assistant Commissioner, Mr. O'Donohue. They had access to the books of the Paving and Lighting Commissioners, which they only used for the purpose of ascertaining the rate. They took with them a memorandum-book, in which they made the original entries, and afterwards transferred them to the field-book. They had but one memorandum-book between them, which was generally kept by Mr. Graham, who made the entries.

Appointment of Valuators.

Commenced in Nov.

Finished in March.

Valued 1773 tenements.

Documents furnished.

As to the principal streets in Clonmel,—Main-street, Johnson-street, Dublin-street, Bagwell-street,—the valuator Thornton was familiarly acquainted with every house in them, having been constantly employed during the 31 years he resided in the town, either in building or repairing the houses in those streets; he knew their value, and, generally speaking, the prices at which they were let. They inquired in every instance what rents were paid, which they generally learned and entered in their book. They did not enter each house and examine each apartment, but they questioned the occupiers and judged of the value of each house from its external appearance and the information they received, if they had no previous knowledge. In estimating the value, they allowed for its situation whether as a private residence or a place of business. Mary-street, which was once inhabited by very respectable persons, has lately declined, as houses have been built in other parts of the town which are preferred for residence. They valued the houses in Mary-street less than houses of the same description in more eligible situations, although there are few houses in the town better built or more extensive than the houses in Mary-street. They estimated the value of the tenements according to the prices for which they were likely to be let to a solvent tenant. Their test was the rent which a solvent tenant would pay, but not the utmost which could be got from a solvent tenant. They generally knew the rents at which houses were let in the town; in small towns persons generally know at what prices houses are let; many told them what rents they paid; in some cases they inquired from the landlord what the rents were, and in some cases they had the rents from general report. They always asked who the landlords were (as that was part of their instructions), and they also inquired the names of the occupiers; had no other way of ascertaining the names of such landlords and occupiers as they did not know. The value of the tenement was generally estimated by them under the rent paid, except where a fine was paid or a house improved, or if the rent was only a ground rent, or if the rent paid was a fair rent. At the time they made their valuation there was a competition for houses, both in the private streets and in streets of business. The private streets in the town are Anne-street, Gordon-street, and Anglesey-street, which is now being built; in those streets the houses are private residences, and no business is carried on there. Anne-street is an uniform street lately built, containing about 24 houses, each three stories high, with a basement story; and the rent they let for is 20*l.* a-year. In this street they valued two houses, belonging to Messrs. Smith and Mulcahy, above the rent (for they had improved their houses), and all the other houses they valued at the rent. Those houses, however, had been formerly let for 24*l.*, but the situation is not now considered as desirable, and the rents were lowered by the landlord to induce the tenants to remain. In Gordon-street and Anglesey-street they valued generally under the rents, but they did not determine the value by any reference to the rents actually paid. The rent paid did not govern them, nor did the sum expended in building the house govern them. The Bank of Ireland expended about four years ago 3000*l.* in building an establishment for their

Inquired the rents.

Allowed for situation.

Estimate of value.

The valuation generally under the rents.

Exceptions.

Did not value according to the sum expended in building.

* Extracts from the Minute Book of the Board of Guardians are appended to the First Report on Clonmel Union, page 140.

APPENDIX.

Clonmel.

Evidence.

own use, which they (the valuators) valued only at 80*l.*; they did not think that the sum expended in building the house should govern their judgment, and they never inquired what sum was expended in building, nor did they make any calculation founded upon that. They valued the bank at 80*l.* because it was probable it would not let for more, unless it was taken for a bank. In the principal business streets of the town they set an additional value on the tenements, on account of their favourable situation for business. Main-street, Johnson-street, Dublin-street, a portion of Irishtown, Bridge-lane, Bagwell-street, are the principal business streets in the town; on the houses in those streets they placed an additional value on account of their situation; and those houses would on that account bring higher rents.

Business streets.

The difference between valuation and rents greater in small tenements than in large.

The difference between the value which they placed upon the tenements and the rents actually paid for them, was greater in proportion in small tenements than in large. There are several streets in the town occupied by small tenements; the range of letting prices for those tenements is from 30*s.* to 12*l.*; they are generally taken for the purpose of letting out the rooms to lodgers, particularly in Duckett-street; the person who takes the house occupies one of the rooms, and sets the rest to lodgers. The valuator Thornton has lately built four such houses for the Misses Duckett, and they readily let for 12*l.* each. The letting of those rooms nearly pays the rent. Those houses which let for 12*l.* they generally valued at 9*l.*; the person who takes such a house generally has his own room rent free. He also reserves for himself the yard, in which he rears one or two pigs, and makes a heap of manure which is valuable. A man named Gilfoyle has been known to make 20*l.* in the year by manure which he heaped together in this manner. The occupiers of those tenements are generally employed as labourers or mechanics in the town or neighbourhood, and they find it a great convenience to have those apartments.

More competition for small tenements.

There is a great deal more competition for those smaller tenements than for the large, and that competition has raised the letting price. There are several large establishments in the town, which give employment to great numbers; the competition is thus caused. Very few of those small houses are taken by any person for the exclusive use of his own family; they are almost all let out in lodgings. There are a few small houses in the suburbs, which have been valued at about 30*s.* each, which are occupied by single families, but no other houses of the same description are so occupied. Mr. Bagwell is the proprietor of the town, but there are many middlemen between him and the occupiers, and not more than from 60 to 80 hold directly under him.

Leases in the town not general.

Generally speaking, in the town the smaller class of houses at and under 12*l.* are held by yearly tenants, and there are no leases made of them; the same may be said of the shops; persons take them, satisfied that if they succeed in trade and pay the rent, they will be left in possession, and they take their chance of succeeding in trade; persons never think of taking leases except they are going to effect permanent improvements; there are very few leases in the town; does not think that the letting price would be increased by having leases, but, if anything, diminished. During the valuation they never inquired whether the occupiers were registered or not. During the progress of the valuation they exhibited every Board day to the Guardians as much of the valuation as was completed. The Guardians used minutely to examine every part, and Mr. John Keefe, who was well acquainted with the tenements, being the receiver of the rents of several properties both in the town and neighbourhood, and who was one of the committee, made his observations upon every portion of the valuation; does not believe that any of the Valuation Committee visited the premises for the purpose of revision; no alterations were made in the valuation by the Valuation Committee, or even suggested, until after the books had been deposited for public inspection, and objections had been lodged.

Made no inquiries as to registry.

The objections principally by owners of public-houses.

The objections were principally lodged by the owners of public-houses, who complained of the effect of the temperance movement on their business, and said they were afraid that the valuation might be made use of hereafter, to measure their licence. All the objections were for having valued too high, except in one instance, and that was Thomas Dorney, who objected that he had not been valued high enough; he did not appear to support his objection. Believes that about half a dozen of the objections were sustained, and alterations made; believes that the valuation has been complained of as too high, when compared with the rural valuation; never valued any Union before or since. There was no difference in the valuation of the tenements first valued and last valued. Thinks, if the trade of the town continued as it was when they began to value, the valuation would not be high; but in consequence of the general depreciation of tenements since the valuation, on account of the temperance movement, he believes it to be a high valuation on the houses affected by the temperance movement.

In consequence of temperance movement, valuation high.

House rent not high; over 50 new houses lately built.

House rent is not high in Clonmel; knows that over 50 new houses were built in the town within the last three or four years, some of them bringing high rents, 30*l.* and 40*l.* a-year. In estimating the value, their test was what a solvent tenant could pay, but not the utmost which a solvent tenant would pay; they did not take into their consideration whether the tenement was held under a lease. They always ascertained the net value first, as the habit of the town is, that the tenant keeps the house in repair, and pays the taxes. The only appeals are from two mills and a gas-house.* Cannot say in houses of the more respectable class what

Ascertained net value first.

* As those appeals were decided during our stay in town, it was thought right to examine Mr. Graham as to the mode in which he valued those mills. The following is his statement:—Mr. Graham stated that he estimated the value of the mills according to their working power, taking into account the quantity of machinery. The working power they calculated by allowing for each pair of stones a four-horse power. They are all water-mills, except Mr. Samuel Grubb's. In Malcolmson's mill 16 pair of stones are in working condition; they calculated on an average that he only worked six pair throughout the year in a complete manner with the necessary screens, &c., as the water-power sometimes failed. This they considered below the actual average of the work done; but they preferred being under than over. They considered that if he worked those six pair of stones with steam throughout the year, that the

was the reduction they made below the rent; believes that it was about 15 per cent., but thinks that for small tenements, ranging from 5*l.* to 15*l.*, their valuation was not less than 20 per cent. below the trent. After the public exhibition of the books, and the objections, some alterations were made in the valuation; very few, not exceeding half a dozen, and these were always reductions from the valuation. His own house he, Thoraton, valued at 28*l.*, and he pays 34*l.* for it; he valued it long before he had any idea of taking it. After the valuation was completed, there was a dispute at the Board between the town and rural Guardians, the town Guardians insisting that the valuation of the town was too high in comparison with the country, and requiring that it should be lowered, so as to equalize the tax. The valuators offered to consent to a reduction in the city valuation of 10 per cent., to arrange the difference. On a division, the rural Guardians had a majority, and the valuation was confirmed. Since the valuation was made, it has been used for the applotment of the county cess.

Town Guardians wish to lower the valuation.

Poor Law valuation adopted for applotment of county cess.

MR. WILLIAM SMITH, elected Guardian, *examined.*

Mr. Smith, Elected Guardian.

Is one of the Board of Guardians of the Clonmel Union; was also one of the Valuation Committee; was employed in the year 1828 by the Commissioners for Paving and Lighting, to value the whole town of Clonmel; he is convinced that the valuation under the Paving and Lighting Act is lower than the valuation under the Poor Law, particularly in the best streets in the town, he would say Bagwell-street, Johnson-street, Main-street; the smaller description of houses, he would say from 5*l.* to 16*l.*, he thinks were fairly valued under the Poor Law.

Valuation under Paving and Lighting Act less than Poor Law valuation.

Thinks the houses in the respectable streets were valued on a higher scale; he thinks they were valued high. After the valuation under the Poor Law was completed, he inspected the valuation; he then objected to the valuation, on the ground that the valuation of the town was too high; and also that it was too high as compared with the valuation of the rural portion of the Union. Did not go through the whole valuation and examine the different tenements, and the value set upon each of them, but says the valuation is high from his general knowledge of the value of tenements in the town; does not think he would let his own house for the sum it has been valued at. He does not consider that the valuation which he made for the Paving and Lighting Commissioners was a high valuation. It was made by him upon oath. Mr. Joseph Higgins and James R. Shea were valuators with him. They made an examination of each house; entered it and went through every part of it; except in cases where there was a row of uniform houses, in which case they entered and examined one house, and judged of the rest from it. There were a few appeals from his valuation on the ground of excessive valuation, and some of them allowed; not more than half a dozen. Those were generally made by the owners of mills. Was not capable of accurately valuing mill property. There are certain streets in the town occupied by small tenements as in Ducket-street, where the rents are from 10*l.* to 18*l.*, some as low as 5*l.*; some also in the Borheen and Irishtown. In part of Irishtown the houses are very good; the rents in Irishtown range from 5*l.* to 60*l.* Under the Paving and Lighting Act, no tenements under 5*l.* are valued. The valuation which he made for the Paving and Lighting Commissioners has been invariably acted upon since. Since that valuation was made, four different sets of Commissioners have come into office, and they never got the part of the town included in that valuation revalued; they were always content with that valuation. There have been some few appeals latterly on account of the dilapidated state of some of the houses, and those appeals have been allowed. There has been a great deal of building in Clonmel latterly; a great number of small houses, also of houses of a better class, has been built, the rents of which would range from 15*l.* to 30*l.* a-year; he cannot say that there is a greater competition for small tenements than for large, for he never knew a house built in the town that was not immediately occupied. The labouring classes and tradesmen are improving in their dwellings; from thatched cottages they are going into slated houses: they take them to let them out to lodgers. Sometimes they let one quarter of a room; he recollects on one occasion, during the cholera, to have seen 60 persons in one small tenement.

Houses in respectable streets valued higher.

Valuation for paving and lighting.

Entered every house he valued.

Few appeals from his valuation.

His valuation for Paving and Lighting Commissioners always acted on.

There is a great deal of employment in the town for mechanics and labourers.

There are six mills in the town; those mills, the iron foundry, and the bacon yards employ a great number of persons.

He considers that rents have lately fallen in all tenements affected by the temperance movement.

MR. JOHN LACY, *examined.*

Mr. Lacy, Chairman of Commissioners for Paving and Lighting; Vice-chairman of first Board of Guardians.

Is Chairman of the Commissioners for Paving and Lighting the town of Clonmel. The Act was first put in force in 1828. The Commissioners go out of office every 31st July in each third year. In 1832 he was appointed Commissioner, and has continued to be a Commissioner since; has resided in the town for fourteen years; has heard the general letting prices of houses in the town, but has no particular knowledge about them. Has never compared the valuation under the Paving and Lighting Act with the Poor Law Valuation.

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cost of the steam alone would be 900*l.* a-year at least. For each horse power of the engine it will take 10lbs of coal per hour to work it. That in Malcolmson's mill 240lbs of coal would be used per hour, and it would require 805 tons to work it in the year, at 1*l.* a ton. The cost of the engine would amount to, say 1000*l.*, the interest of that was added at five per cent., 50*l.*, and the pay of an engineer, and two stokers at 70*l.*, made up something more than 900*l.* They set these expenses down at 900*l.* net; they added to that the value of the mills and fixed machinery at 300*l.* a-year. According to their valuation the true value of this mill would be 1200*l.*; but their valuation was only 750*l.* The other mills, which were smaller, they calculated on the same principle. They also valued the gas-works. The valuator, Graham, had rented the concern from the company at 340*l.* a-year for several years, until they raised the rent to 400*l.*, which he paid for three years, when he gave up the concern; but he would willingly have kept it at 340*l.* The gas-works they valued at 300*l.* The memorandum book which he now produces has been in his custody since the valuation was made. No alterations have been made in it. It contains the rents as they were given to them by the different occupiers, and sometimes by the landlord; also the rate payable to the Paving and Lighting Commissioners in the years 1839 and 1840, and their valuation.

APPENDIX.

Clonmel.

Evidence.

Proceedings of Valuation Committee.

He was vice-chairman of the Board of Guardians first elected for this Union, and was a member of the Valuation Committee. The valuators were required to submit from time to time their valuation, and they did so. They sent to the Valuation Committee loose sheets of their valuation. The valuators attended, and were examined by the Committee as to the principle on which the valuation was effected. The valuators referred to the instructions of the Poor Law Commissioners, and said that they had valued according to those instructions to the best of their knowledge. Their test was what a solvent tenant could pay one year with another. The Committee discussed with the valuators the meaning of this test, and the majority of the Committee agreed with the views of the valuators. The Committee did not agree as to the principles on which the valuation should be conducted; some members said, particularly in one case in which a large farm of over 130 acres was valued at less than the rent paid, that it was extraordinary that the lands could be valued so low when the occupier had registered as a 50*l.* freeholder. The farm belonged to Mr. Power; some of the Valuation Committee thought that the rural valuation was too low, and that the valuation should be nearer the rents, but the majority agreed with the principle on which the valuators had conducted the valuation. He has ceased to be a member of the Board of Guardians since April, 1840. There was a contest for his electoral division, and he was not returned. The valuation-books had not been returned until after he had gone out of office; he never examined the books for the purpose of ascertaining on what scale the valuation had been made. Cannot say whether the town valuation is, generally speaking, under or over the rents. For his own tenement he pays a rent of 60*l.*; he is valued at 52*l.*; he took it fourteen years ago. It is a good looking house outside, and he improved it, but it has a bad rear. There were frequent discussions in the Committtee as to the principle on which the valuation should be conducted; knew the rural valuators before their appointment; they had the character of being good judges of land. Mr. Egan has a farm which he has in his own hands; does not know whether Mr. Keating has at present any lands in his possession. The valuators were required to report the progress of the valuation every Board day. The Committee of Valuation generally met each Board day about an hour before the meeting of the Board. They then examined the sheets. The valuators brought them, and remained in attendance during the sitting of the Committee and also of the Board of Guardians. Will not say they invariably attended. They were occasionally absent valuing in distant parts of the Union, but they generally attended. In his opinion it could not have been the intention of the Legislature to have the lands valued at the rents paid; for the Act makes the test what the land could be reasonably let for one year with another. The valuation was not completed for about a year. The county valuation is, generally speaking, under the rents. Knows the town valuators to be highly respectable men. The value of the town tenements has been affected by the temperance movement; does not believe that trade has as yet been improved by it, but it has greatly improved the appearance and conduct of the people. He does not perceive that his own trade (the woollen drapers') has been increased by the temperance movement, but other large establishments in his line have been opened in the town since the temperance movement, and he does not perceive that his business has decreased.

Some of Committee thought rural valuation too low. Majority agreed with valuators. Is not now a member of the Board of Guardians.

His opinion of the test of value according to the Act of Parliament.

Effect of Temperance movement.

Messrs. Egan and Keatinge, Rural Valuators.

Messrs. JOHN EGAN and PEIRCE KEATINGE, the Rural Valuators, *re-examined.**

Were appointed valuators of the rural district of the Clonmel Union in June, 1839,

There were several candidates.

Their qualifications.

This was the first occasion they were employed in valuing land.

Are well acquainted with the value of land, and the manner it is set in this Union.

Mr. Egan farms 90 acres; Mr. Keatinge, for a considerable period, was extensively engaged in farming.

Valued together.

The valuators went together on each tenement in the Union; there are no towns in the part valued by them.

First farm valued. Valuation one-eighth lower than the rent.

The extent of the farm they first valued was 100 acres; a part of it was under tillage, the rest pasture land. They valued it 1*l.* 15*s.* per acre; the rent was 2*l.* per acre. If set up for competition it would set higher.

If they were taking the land, they consider they could not pay more rent than they valued it at. Paying rent at their valuation, they would be able to give back the farm to the landlord in the state it was when taken.

Valuation of small tenements.

Valued small tenements according to the value of the land. If a house were on the premises, they set a higher value on the land.

Competition for large and small farms.

The competition is as great for large farms as for small ones. There would be more bidders for small farms; but there would not be so many eligible persons, any of whom the landlord would be satisfied to take as his tenant.

Landlords unwilling to let in small farms.

The landlords at present seldom let in small farms. They wish to set their ground in as large farms as possible. They think that by setting in this way the ground will be improved, the rents better paid; and they like to have persons of this class living about them.

Considers that a man could not live decently from the profits derived from a farm under 20 acres held at the Poor Law valuation.

Standard of value adopted.

A farm of this extent would allow him to give his family meat twice a week, and clothe himself and his family with the same description of clothing that is used by the peasantry of the country; a valuation founded on these considerations is the one they adopted.

Reasons for adopting it.

They never imagined that the Act of Parliament could mean that a tenant holding as much ground as he could cultivate—about 20 acres—should, if the farm was let at their valuation, be obliged to live as the peasantry in this country frequently do, that is, half the year on pota-

* The evidence of these gentlemen, taken in the course of the first Enquiry, is appended to the First Local Report, page 143.

oes and salt, perhaps during the summer some milk. Meat is seldom tasted but on feast days. There are a good many farms in the Union, varying from one to ten acres.

Extent of farms.

In the neighbourhood of Clonmel the ground is of a superior description, the rent for ground within a mile of the town varies from 3*l.* to 7*l.* per acre. The pasture land is used for dairy purposes; tillage pays well, as there is great facility in procuring manure; this ground is valued from 3*l.* to 6*l.* per acre. Always made inquiry as to the rents paid by the occupiers; generally got such information as satisfied them that they were rightly informed of the rents at which the ground was set.

Quality of ground near Clonmel.

The rent.

Valuation lower than the rent.

They did not use the information so obtained even as a guide in making the valuation. Their inquiries were solely made for the purpose of ascertaining what would be the landlords' rates.

Rentals.

Not made a test.

The land in the electoral division of Clonmel, with very few exceptions, is good.

A great part of the land comprised in Kilshelan Division is very bad. Mr. Quinlan has the best of it; the poor land is low, with a sandy subsoil; this land is valued from 15*s.* to 1*l.* per acre. He thinks the rent is 1*l.* 5*s.*; the best land in this division is set at 2*l.*, 2*l.* 10*s.*, and some ground even higher. No part of this division is valued by them at more than 2*l.* per acre; their valuation is 10*s.* per acre under the rent, in some instances it is 1*l.* under. They are surprised at the rents paid. In this division the extent of the farms is about 40 acres. The farmers appear comfortable, except where the land is very bad.

Quality of ground in Kilshelan.

Valuation lower than the rent.

Extent of farms.

Condition of farmers.

Considers that the occupiers had no other means of subsistence but what they were able to make from the land.

Temple Etny.—Lord Ormond, Lord Lismore, and Mr. Perry are the proprietors of the lands in this division. The Poor Law valuation generally agrees with the rents paid for Lord Ormond's property. This property was valued in 1838 by Mr. White, a gentleman well acquainted with the value of land. Lord Ormond set his property at his valuation and it has given great satisfaction. The extent of the farms varies considerably. There are two or three large farms, but in general they vary from 10 to 30 acres of arable land with a pasturable mountain. They are not aware whether the tenants hold under leases. When they valued this property they were ignorant of the rents; they applied for the rental but were furnished only with the acreable contents. The Ordnance survey is not made in this county. They were obliged to ascertain quantities from the statements of the occupying tenants; in some instances agents furnished them with the survey.

Temple Etny.

The Poor Law valuation agrees with the rents of Lord Ormond's property.

Mode of ascertaining areas.

The Board did not furnish them with the tithe applotments. The Valuators did not procure them. The Guardians, however, in one instance, compared the Poor Law valuation with the tithe applotment; think that the Poor Law valuation is generally higher.

Tithe applotments.

According as they proceeded with the valuation it was submitted to a Valuation Committee. It was looked over by the members; some suggestions were made. Some landlords complained that their property was valued too low, and that this would cause the whole burden of the poor rates to be borne by them. On those occasions they contrasted the rents with the valuation; on no occasion was the valuation altered solely to meet the landlords' views.

Valuation Committee.

Landlords complained that the valuation was too low.

There are a few landlords dissatisfied with the valuation; they think it too low.

Lisronagh.—The land, with few exceptions, is light. Mr. Bagwell of Clonmel, and Sir R. St. George, are the principal proprietors. Sir R. St. George's property is mostly set at the Poor Law valuation; they think that this ground was set within the last 10 years. The remainder of the division is valued from 5*s.* to 10*s.* under the acreable rent. In this division the best land lets from 2*l.* 2*s.* to 2*l.* 5*s.* per acre; it is valued from 32*s.* to 35*s.*; he may be a shilling or so mistaken; never made a calculation of the gross produce of a farm; formed his judgment by observing the quality of land; from this he estimated what a solvent tenant could reasonably pay.

Lisronagh.

Valuation lower than the rent.

Did not calculate produce.

The Act of Parliament was frequently referred to by the Committee, for the purpose of ascertaining if the valuators had adopted the test of value prescribed by the Act. The Committee differed in opinion as to the standard of value they should adopt. Some maintained that as the rents were paid, the tenants should be considered solvent. However, the majority of the Committee were of opinion that the tenant should have a fair and reasonable interest. This they considered the valuation effected.

Mode of ascertaining value.

Majority considered that the test adopted by the valuators was correct.

It would be impossible to make a valuation which would agree with the rents. If the valuator took the mode adopted by one landlord as a standard, the valuation of some estates might be 30 per cent. higher or lower than the rents, and this in cases where the lettings were made at the same time. For instance, in this Union the lands are valued nearly at the same rate that Lord Ormond, Sir R. St. George, and the Marquis of Waterford set their ground, but the valuation of other estates is 30 per cent. lower than the rents.

No valuation could be made to agree with the rents.

Newchapel—principally belongs to about six proprietors. One estate is set under the courts.

Newchapel.

Owners of property seek to get as much as they can; but a good landlord allows for improvements, builds their houses, and in some cases allows for other improvements. However, the tenants are frequently in arrear. The best quality of ground in this district is set for two or three pounds per acre. In settings made at this day, some landlords demand higher rents than others.

*In Lisronagh few of the tenants have leases, the old ones have expired or depended on old lives, and the landlords are not generally disposed to grant new ones.

Paucity of leases.

In some instances the landlords have been advised by their agents to give leases, stating that

Landlords unwilling to grant them.

* What follows is the evidence of Mr. Keatinge.

APPENDIX.

Clonmel.

Evidence.

by so doing the tenants would improve the waste ground and be thus enabled to live comfortably; those landlords having consulted other persons found that no landlord at present gave leases; this induced them not to grant them.

Hardly any of the ground in Newchapel is leased. The tenants pay as high for ground held from year to year as if they were leased, the great object is to get into possession; once they do so, they think the landlord may be induced to give an abatement. This refers to small farmers.

Innishonaghty. Valuation lower than the rent.

Innislonaghty.—The land varies very much in quality; that portion of it lying near the town is set from 4*l.* to 6*l.* per acre; the Poor Law valuation is about 1*l.* under the rent. There is no mountain, but a part of the land is very bad. The middling description is set for 2*l.*; this is valued from 1*l.* 8*s.* to 1*l.* 10*s.*; he thinks this amply sufficient.

Killaloan. Valuation two-thirds of the rent.

Killaloan.—The land here is of a very inferior description, it is generally valued at two-thirds of the rent; a very small portion is leased; it chiefly belongs to two proprietors.

Paucity of leases. Rathcormick. In this division land set at a fair rent. Valuation 5*s.* or 7*s.* lower than rents.

Rathgormack.—There is some good ground in this division, but each farm has a tail of either mountain or bog; this lessens the value of each tenement. With one exception the lands are set at fair rents; their valuation is from 5*s.* to 7*s.* below the rent. They met with no leases in this division. The county of Waterford was valued for the collection of grand jury cess; the Poor Law valuation has been compared with it. They agree in most cases. In Tipperary there has been no applotment for grand jury purposes; the cess is paid under a very defective survey.

Kilronan. Valuation agrees with the rent paid for good ground.

Kilronan.—There are a few good farms, the rest is improved mountain; this land is very inferior. The best land is valued at 2*l.* per acre. The rent is about 2*l.*; he considers that if this ground was put up for competition, considerably more could be got for it; the improved mountain is valued at 8*s.* or 10*s.* per acre; he does not know the rent, but thinks it may be a pound above the valuation, is fully as much as a solvent tenant could pay.

The wild mountain is valued from 10*d.* to 2*s.* 6*d.* per acre. There are two or three landlords and several middlemen.

The worst part of the ground held by middlemen is set by them in small farms at very high rents, which the tenants endeavour to pay in work or from the profits of jobbing; they never could make it out of their farms.

Mode of valuing ground held by middlemen.

In valuing ground held under middlemen they valued each holding separately; where the ground was bad their value was in some cases under the head rent, but the rest of the ground was valued high. Landlords are not pleased that the valuation should be below their rents.

Few middlemen have leases. Only one appeal.

There are hardly any leases, but middlemen are not dispossessed.

The only person who appealed was the proprietor of a distillery, who succeeded in lowering the valuation of his premises.

St. Mary's.

St. Mary's.—A great portion of it lies near the town of Clonmel; the part near the town sets at very high rents.

Villa property. Mod eof valuing.

There are about 12 villas; from five to fifteen acres are attached to each. The houses were valued from 25*l.* to 60*l.* In making the value he divided the value of the house by the number of acres, and added this to what he considered the land was worth. The improved mountain near the town he valued from 3*l.* to 1*l.*, this is set in small divisions from 5*l.* to 3*l.* an acre. Most of the occupiers earn their livelihood by labouring in the town—certainly not from the ground. There are few leases made in this division. The commons are valued about 1*s.* per acre. This is used by the tenants occupying the cultivated portions of the mountains. They pay no rent for it.

Paucity of leases.

Mr. Green.

MR. GREEN, *examined.*

Lives about one mile from the town; is possessed of a farm of 150 acres; holds under a lease made in the year 1790; lands were then 25 per cent. lower than at present; pays 2*l.* 10*s.* per acre; if let at present would get from a solvent tenant 3*l.*; this is valued about 2*l.* 10*s.* Does not know how the ground about him is valued, but from all he has heard he believes that the valuation is high enough.

Valuation high.

Mr. Keefe, Elected Guardian.

MR. KEEFE, Elected Guardian, *examined.*

Was a tithe proctor. Also an agent. Member of the Valuation Committee. Landlords complained that the valuation was too low. He proved to the Committee that the valuation was fair.

That he is a Guardian for the Union of Clonmel; is acquainted with every inch of ground in the Union; had been engaged for thirty years as tithe collector for all the electoral divisions in the Union but one; receives about 10,000*l.* a-year in the rural part of the Union. Was agent over fifteen or sixteen properties; constantly attended the Valuation Committee; some landlords complained that the valuation was too low. When the valuation of any farm was objected to, he was able to prove to the Committee that the valuation was fair. The scale of valuation was such as would allow an occupier to live comfortably and no more. Something better than the peasantry in this country live. High rents are some years obtained, but on properties where the rents are high the tenants are constantly in arrear. When this happens, the landlord must either eject the tenant or compound for the rent; in many instances large arrears are wiped off. He valued the electoral division of St. Mary's as a tithe valuator; compared his valuation with that made by the Union valuators, and the difference between them on the gross of the lands was only 26*l.* on a total of 2581*l.* 3*s.* 3*d.* The tithe valuation was made by him and two respectable gentlemen, Messrs. Gordon and Markham. He is particularly acquainted with Russelstown; these lands were let at a very high valuation; the rents are frequently unpaid. An objection was made by one of the guardians to the valuation of this property, stating that it was too low. But from his intimate acquaintance with that property he was enabled to show to the other guardians that the valuation was fair.

Uncertainty of high rents.

The rental of Lord Ormond's property corresponds with the Poor Law Valuation. He

looked over the valuation-books, and, as far as he can judge, the valuation is fair and equable; it is about 20 per cent. under the rack-rent.

Valuation 20 per cent. under the rack-rent.

He thinks it would be impossible for a valuator to value according to the rack-rent; different people have different ideas. If two farms of equal quality were taken by different persons at different prices, the person who got his farm on the most advantageous terms, but who considered that it was reasonably worth no more than he paid, would raise a great outcry if the valuation exceeded the rent. From his local knowledge of the Union he was constantly appealed to by the Board; in general where the value of any townland was disputed he gave his opinion, and the valuator altered his valuation when it was shown before the Committee he was in error.

Impossible to make a valuation at the rack-rent.

He has resided for the last thirty years in the immediate neighbourhood of the town; has been receiving rents out of houses in the town amounting to something near to 2000*l.* a-year for different landlords; he believes he receives for six different landlords in the town. The houses are situate in different streets and lanes in the town; he knows the letting prices of houses in the town; he receives rent out of houses in most of the streets. According to the locality of the houses in the same streets and their size, the prices vary. The main street is the best street and has the best houses; some let from 70*l.* to 80*l.* a-year. That is the highest rent paid in any street in the town; in the other business streets the prices range from 10*l.* to 35*l.* Was one of the Valuation Committee. He was first appointed after the books were returned and the valuation completed. The members of the committee were regular in attendance, and the valuators generally attended on them; he was the person who took the greatest part in the revision of the rural portion, and gave great assistance in the revision of the town. When the valuation was completed, a number of the guardians objected on the ground that the town would bear near one-third of the whole rate according to the valuation, while the Union contained about 60,000 acres; but he stated to the Guardians in answer to this, that near one-third of that extent was mountain and unprofitable land; and he still is of opinion that the mountain and unprofitable land in the Union is very nearly 20,000 acres; in the electoral division of St. Mary's alone he valued under the tithe compositions 3500 acres at 73*l.*, and this is but one division out of ten; he thinks the valuation of the rural portion is a fair valuation at what solvent tenants could pay punctually at the gale days, and keep a decent coat on their backs, but it is not equal to the rent which would be promised. There is the greatest competition for land, and he has reason to know it, as every day persons are applying to him for ground. They will promise to pay anything to get into possession. He examined the valuation farm by farm, and thinks the valuation is at the rent which a tenant could pay at the gale days; he desired the Guardians to name any farm that was too low in the valuation. Mr. Pedder said that one of his farms was too low, but said nothing of his other farms. About the town the land is valued from 5*l.* to 6*l.* the acre, and his own farm, about a mile and a half from the town, is valued at 2*l.* 10*s.* an acre, and he only pays 2*l.* 12*s.* for it. With respect to the town valuation, he thinks that it was a fair uniform valuation; very close on the rents they are paying; examined the town valuation also very minutely; does not think that more than ten or a dozen complained of being overvalued. Where they showed good cause the valuation was lowered; in all cases of change the valuation was lowered; no one in the town complained of being valued too low. There was no question asked about the registry in revising the valuation. The Committee questioned the valuators as to the principle on which they valued the tenements; they said they valued each tenement at the rent which they considered a good solvent tenant would pay. When a complaint was made of the valuation, he went himself and examined the premises, and suggested alterations in the valuation where he thought they ought to be made, except in the mill cases, for he was not competent to judge of them; when the valuation was completed, some of the ex officio Guardians objected on the ground that the county valuation was too low; believes they are unwilling that it should appear, when they are letting their land, that any person valued it so low; they fear it may prevent them from getting high rents. With respect to the town valuation, he thinks it is under the rent at which the houses could now be let, but close enough to it; made no calculation how much the valuation of the town is below the rents that could be got. Thinks the two town valuators were as competent valuators as could be found; he has known them for many years, and believes them to be fair honest men, and that the valuation was fairly conducted. They told the Board of Guardians that it was a correct and fair valuation, and he, witness, believes it to be a fair uniform valuation; it is certainly higher than the valuation of the county, but is sure that the rents are paid better and more easily collected in the town than in the county. The people in the town are better circumstanced and can better afford to pay the rents they are charged with; he believes that the valuation of the rural portion of the Union is on an average about one-fifth under the rents the tenants contracted to pay. Throughout the Union there are not many leases, the disposition is rather not to give leases.

Town of Clonmel.

Receives rents in the town for different landlords.

Prices vary.

Valuation Committee.

Some Guardians objected that town would bear one-third of the rate.

Fair value.

Great competition for land.

The townfields valued from 5*l.* to 6*l.* an acre.

Opinion of town valuation.

Complaints of being valued too high.

When complaints made, went himself to visit the tenements.

Valuation of the town higher than the country valuation.

But tenants in town can better afford to pay their rents.

JOHN MULCAHY, ESQ., *examined.*

John Mulcahy, Esq.

Lord Clonmel's property lies on the northern bank of the Suir, commencing about three miles and a half from the town, and extends to Lord Ormond's property. He is agent to Lord Clonmel; has been so for the last three years, during which period he never distrained but on one occasion.

Is agent to Lord Clonmel.

O'Donnell of Leskin, tenant of Lord Clonmel, holds under a lease made in 1793; the yearly rent is 49*l.* 15*s.* 7*d.*; the farm contains 318 Irish acres; of this 265 acres are valued at 360*l.* 11*s.* He considers that this is the best of the land; knows no land in the neighbourhood of this farm so good; the land that approaches nearest to it in quality was set to Pat Quinlan in May, 1838; the farm contained forty-four acres, set for 72*l.* 12*s.* Under an old lease which had then expired, the farm was set for 66*l.* 14*s.* 6*d.*; this farm is valued at 55*l.*

Instances where the valuation is too low.

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Evidence.

James Power, a yearly tenant of Lord Clonmel; holds twenty-three acres, rent 38*l.* 7*s.* 4*d.*; it is valued at 23*l.* 9*s.* All he knows about this man is, that he pays regularly; some of the tenements are valued fairly, but others much too low.

John and James Manning hold eighteen acres, rent 25*l.* 9*s.* 10*d.*; lease made 1793, valued 22*l.* 10*s.* Mr. Mulcahy is acquainted with this farm; considers it would let for 32*l.*; considers that Leskin, one acre with another, ought to let to a solvent tenant for 30*s.* per acre. He is not particularly acquainted with the actual state of each farm, but knows the ground generally; considers the valuation a gross under value, particularly when farms under twenty acres are valued; he knows two farms of twenty acres, each valued at 15*s.* per acre.

Considers valuation to be 25 per cent. too low.

He thinks the valuation is at least twenty-five per cent. on the average too low; more in some cases, less in others; he speaks of Lord Clonmel's estate. Has heard general complaints from the landlords that the ground was under valued.

Principle on which the Poor Law valuation should be founded. Rack-rent. His definition. Standard for valuation.

He took no steps to correct the valuation, as unless the proprietors generally joined in such a measure he would but increase the rate on the particular tenement without benefit to the landlord. A valuation under the Poor Law should be made at what the land is then worth, supposing the tenant to use it fairly, certainly not at a rack-rent, which means a rent which cannot be made out of land without deteriorating its quality; therefore such a rent could not be paid for any continuance. Considers that a rent which a tenant could pay, and render up to his landlord the farm in at least as good a state as it was when he got it, is the standard of value which the Poor Law valuator should adopt.

Principles of valuation.

Considers that the valuation should be founded on those principles. Suppose an occupier of twenty acres should pay for the labour necessary for the cultivation of a farm at the ordinary rate of wages in the locality (considers the occupier a labourer,) paying for manure and the other expenses attending a farm; considers this a main ingredient in forming an estimate of the value of land, and the only one which can well be had recourse to between landlord and tenant; locality of land, proximity to market-towns, and the facility of obtaining manure should be next considered; the course of crops, their average produce, should be fairly considered and the rent fixed according to the probable prices; the tenant having the advantage of any other outlay of capital or labour beyond the ordinary course of cultivation. Considers that a tenant under such circumstances is paid for the labour of his family, and has the advantage of the rise in the market, superiority of produce and skill in cultivation; thinks no standard could be laid down as to the mode in which tenants of this or a minor description should live without great prejudice to the landlord, as the habits and conditions of families differ so very widely.

Would not take into consideration the mode a tenant could live.

RENT and VALUATION of £10 BOROUGH ELECTORS (registered in 1832, and not since re-registered) so far as ascertained.

BOROUGH OF CLONMEL. CLONMEL UNI

The Electors in this Table are still in occupation, but do not appear to have re-registered.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated: as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Net Annual Value as in Rate-Book.	Gross Annual Value as in Rate-Book.	Rent.	Observations
				£. s. d.	£. s. d.	£. s. d.	
Atkins, William	Oct. 1832	Dwelling, smithy, and yard	Charles-street	20 0 0	23 3 6	5 0 0*	*N.B. The rents return have bee from the memo book used by the tors, in whic stated that they ed the rents time.*
Acheson, Stephen	,,	Dwelling and yard	Blind-street	8 0 0	9 2 4	*	
Bell, Robert	,,	Endowed school and offices	Irishtown	90 0 0	105 15 0	*	
Brown, Michael	,,	Dwelling in tenements	Dowd's-lane	7 0 0	8 2 4	*	
Bourke, William	,,	Dwelling and stables	Bagwell-street	20 0 0	23 11 0	18 0 0	
Bradford, Richard	,,	Dwelling and yard	Main-street	33 0 0	38 0 4	35 0 0	
Brien, Thomas	,,	Dwelling	Bagwell-street	8 0 0	9 4 2	12 10 0	Bryan in Rate-b
Boyd, Thomas	,,		Ducket-street	7 0 0	8 2 4	7 7 8	
Cratley, Paul	,,	Dwelling	Bridge-street	20 0 0	23 0 0	13 0 0	
Castell, William	,,	Dwelling and yard	Main-street	50 0 0	57 17 2	50 0 0	
Carew, Timothy	,,	Dwelling in tenements	Cherrytree-lane	3 10 0	3 19 5	4 0 0	Carey in Rate-bo
Cooper, Thomas	,,	Dwelling and yard	Richmond-street	12 0 0	13 18 6	40 0 0 for both.	Rated again in street for a dw value £10.
Corcoran, William	,,	Dwelling in tenements	Sherlock's-lane	6 10 0	7 12 5	*	
Duckett, William	,,	Office	Ducket-street	10 0 0	10 8 4	7 0 0	
Dunphy, Patrick	,,	Dwelling over engine-house	Mary-street	9 0 0	10 11 6	0 1 2 per week.	
Daniel, Jeremiah	,,	Dwelling	Dublin-street	16 0 0	18 6 8	.. *	Joanna Daniel in book.
Flannery, Thomas	,,	Dwelling and yard	Irishtown	3 10 0	3 19 5	*	
Fennell, Richard	,,	Ditto	Johnson-street	16 0 0	18 9 4	18 9 6	
Fennessey, Barth.	,,	Dwelling	Irishtown	5 0 0	5 14 6	*	
Fleming, James	,,	Inn, yard, and stables	Johnson-street	63 0 0	71 14 10	20 0 0	Paid a fine.
Green, John	,,	Dwelling, yard, and garden	Bagwell-street	32 0 0	37 0 8	30 0 0	
Grubb, Francis	,,	Dwelling and yard	Ditto	65 0 0	73 18 2	103 9 7	
Graham, George	,,	Ditto	Duncan-street	40 0 0	45 0 0	41 0 0	
Grubb, Thomas	,,	Dwelling, yard, and coal store	New Quay	50 0 0	59 1 8		

* The tenements marked thus * in rent column, have either no rent annexed, or the disproportion between the rent and valuation is great, as to lead to the presumption that fines were paid.

Rent and Valuation of £10 Borough Electors (registered in 1832, and not since re-registered)—*concluded.*

BOROUGH OF CLONMEL. CLONMEL UNION.

The Electors in this Table are still in occupation, but do not appear to have re-registered.

nes of £10 Electors Tenements are situate the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Net Annual Value as in Rate-Book. £. s. d.	Gross Annual Value as in Rate-Book. £. s. d.	Rent. £. s. d.	Observations.
en, George . .	Oct. 1832.	Dwelling and yard	Irishtown . . .	11 0 0	12 16 8	13 10 0	
ly, John . .	,,	Dwelling and yard	Catherine-street .	12 0 0	13 13 3	10 10 0	
ly, John . .	,,	Ditto	Main-street . .	27 0 0	30 16 10	25 0 0	
es, Richard .	,,	Store and kiln .	Old Quay . . .	50 0 0	58 6 2	55 0 0	Richard and James Hayes in Rate-book.
hes, John . .	,,	Dwelling and yard	Duncan-street .	50 0 0	56 18 2	45 0 0	
rahan, Thomas	,,	Dwelling in tenements	New-street . .	8 0 0	9 3 8	0 1 0 per week.	Rated again in same street for same property, at like value.
, Thomas . .	,,	Dwelling and yard	Upper Johnson-strt.	7 10 0	8 9 11	8 8 0	
ly, William . .	,,	Dwelling & garden	New-street . .	8 0 0	9 1 8	8 0 0	
and, Michael .	,,	Ditto	Ditto	8 0 0	9 1 8	8 0 0	
es John . . .	,,	Workshops & yard	Wellington-street .	12 0 0	14 7 6	.. *	
es, Morgan . .	,,	Dwelling & bake-house	Upper Johnson-strt.	18 0 0	21 4 0	12 0 0	Also rated for a thatched cabin and store.
es, Edward . .	,,	Dwelling & tan-yard	Ditto	35 0 0	40 17 8	22 0 0	
ting, Walter, jun. } ting, William . }	,,	Dwelling & stores	Main-street . .	40 0 0	46 5 0	.. *	W. & W. Keating rated together in Rate-book.
drick Edmund .	,,	Thatched dwelling and about 1 acre of ground	Blind-street . .	9 0 0	10 6 0	18 0 6	
rney, Denis . .	,,	Dwelling & stables	Irishtown . . .	25 0 0	29 1 4	.. *	
e, Ambrose . .	,,	Dwelling, coach-house, & stable	Upper Johnson-strt.	45 0 0	52 17 6	40 0 0	
by, James . .	,,	Dwelling and yard	Irishtown . . .	5 0 0	5 11 2	6 10 0	
er, Robert . .	,,	Ditto	Duncan-street .	28 0 0	32 6 4	.. *	
ler, Terence .	,,	Dwelling . .	Main-street . .	34 0 0	38 6 4	.. *	
ch, Nicholas .	,,	Dwelling in tenements	Gravel-walk . .	4 0 0	4 14 0	6 0 0	
colmson, Joseph } colmson, Joshua } colmson, Robert }	,,	Corn and cotton stores	Quay-street . .	150 0 0	171 0 0	.. *	Rated together for these concerns in Rate-book.
lelland, Robert .	,,	Dwelling and yard	Bagwell-street .	26 0 0	30 2 2	21 10 6	Jane M'Clelland in Rate-book.
rs, Thomas . .	,,	Dwelling, yard, & stable	Anne-street . .	20 0 0	23 5 2	20 0 0	
phy, Thomas .	,,	Dwelling, yard, & garden	Bagwell-street .	52 0 0	39 11 10	25 0 0*	
ton, John . .	,,	Dwelling and yard	New Quay . .	70 0 0	81 5 0	10 3 1*	
re, Thomas . .	,,	Ditto	Quay-street . .	21 0 0	24 10 10	23 1 6	Rated again in same street for a dwelling valued at £12.
rien, Thomas .	,,	Dwelling . . .	Main-street . .	52 0 0	58 17 0	36 18 6	
rien, John . .	,,	Dwelling and small yard	Morton-street . .	25 0 0	29 3 10	.. *	
rien, John . .	,,	Two dwellings .	Hopkin's-lane .	8 10 0	9 10 7	.. *	
feill, Edward .	,,	Dwelling, yard, & stable	Dublin-street . .	42 0 0	47 12 8	41 15 0	
er, Thomas G. .	,,	..	Bagwell-street .	26 0 0	..	25 0 0	
lan, Andrew . .	,,	Dwelling, with passage to house	Johnson-street .	21 0 0	24 17 10	.. *	
ndergast, Thos. .	,,	Dwelling and yard	Irishtown . . .	4 0 0	4 11 0	.. *	
ntz, Thomas .	,,	Ditto	Ditto	12 0 0	13 14 6	8 0 0	
chard, David .	,,	Ditto	Bolton-street . .	5 10 0	6 3 9	12 0 0	
e, James . .	,,	Tan-yard and stores	Irishtown . . .	22 0 0	24 18 4	.. *	
er, Thomas . .	,,	Dwelling and yard	Bagwell-street .	8 0 0	9 4 2	10 0 0	Jointly rated with Thomas Bryan, who has a dwelling over Power's yard, and door in common.
nolds, John . .	,,	Dwelling & garden	New-street . .	8 0 0	9 1 8	8 0 0	
t, Thomas . .	,,	Dwelling and yard	Catherine-street .	6 0 0	6 15 6	6 10 0	
le, William . .	,,	Dwelling under Castell	Duncan-street .	10 0 0	11 8 4	15 0 0	
nt, Henry . .	,,	Dwelling and yard	Main-street . .	65 0 0	73 18 2	68 0 0	
fington, Michael	,,	Dwelling and yard	Shambles-lane .	6 0 0	6 18 0	.. *	
gleton, William .	,,	Dwelling, with two shops	Richmond-street .	25 0 0	29 13 10	40 0 0	
mas, John . .	,,	Three dwellings in tenements	Hopkin's-lane .	6 0 0	7 10 0	.. *	
sley, Thomas, jun.	,,	Dwelling & garden	Bolton-street . .	10 0 0	11 10 4	13 0 0	
bury, John . .	,,	Dwelling and yard	Catherine-street .	6 0 0	7 3 8	13 0 0	
l, Thomas . .	,,	Dwelling . . .	Dublin-street . .	12 0 0	13 19 6	14 0 0	
te, John . .	,,	Four dwellings in tenements	White's-lane . .	20 0 0	22 10 0	10 0 0*	Rated in same place for a dwelling valued at £4.

RENT and VALUATION of £10 BOROUGH ELECTORS (Registered 1833 to 1840) so far as ascertained.

BOROUGH of CLONMEL. CLONMEL UNION

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Net Annual Value as in Rate-Book. £. s. d.	Gross Annual Value as in Rate-Book. £. s. d.	Rent. £. s. d.	Observations.
Anderson, Thomas	Jan. 8, 1833	House and garden	Bolton-street	10 0 0	11 9 10	. . *	*The rents in this return have been taken from the memorandum book used by the valuators, in which they stated that they entered the rents at the time.*
Archdel, Rev. Rowly	Oct. 28, 1835	Dwelling-ho. & yard	Anne-street	20 0 0	23 5 2	20 0 0	
Armstrong, George	Oct. 1832 / Oct. 11, 1839	Ditto	Main-street	32 0 0	36 13 2	25 0 0	
Ardagh, Arthur	Oct. 1832 / Oct. 11, 1839	Store and kiln.	New-street	36 0 0	41 15 0	45 0 0	
Ahearn, John	June 19, 1840	Dwelling-ho. & yard	Peter-street	9 0 0	10 1 8	12 0 0	
Barrett, William	Jan. 8, 1833	Ditto	William-street	6 10 0	7 10 9	8 0 0	
Burgess, Richard	April 8, 1833	Two coach-houses	Duckett-street	7 0 0	7 18 10	. . *	
Barrett, Richard	Oct. 28, 1833	Dwelling	Main-street	21 0 0	23 18 6	50 0 0	
Butler, Thomas	Oct. 28, 1834	Ditto and workshop	Clonmel	32 0 0	38 11 8	. . *	Freehold in Bagwell-st.
Brien, William	April 7. 1835	Dwelling-house	Main-street	60 0 0	68 8 0	62 0 0	"Wm. Byrne" in Rate-book.
Bourke, John	Oct. 28, 1835	Dwelling-house	Johnson-street	15 0 0	17 3 2	6 0 0	Dead.
Brown, John	Oct. 1832 / Nov. 1, 1836	Dwelling	Lower Johnson-st.	13 0 9	15 12 4	14 0 0	
Burke, Rev. Michael	Mar. 28, 1837	House and premises	Johnson-street	45 0 0	50 1 2	50 0 0	
Baldwin, Rev. John	,,	Ditto	Irishtown	40 0 0	46 2 4	3 0 0*	
Bourke, Thomas	Oct. 1832 / Mar. 28, 1837	Dwelling	Bagwell-street	21 0 0	24 3 6	25 0 0	Left the town.
Bourke, John	Dec. 27, 1837	Ditto	Lower Johnson-st.	15 0 0	17 3 2	. . *	
Butler, John	April 2, 1839	Dwelling and yard	Merton-street	13 0 0	14 15 10	15 0 0	
Bourke, James	June 18, 1839	Dwelling-house	Main-street	35 0 0	40 3 8	40 0 0	
Butler, Pierce	Oct. 1832 / Oct. 11, 1839	Ditto	Ditto	30 0 0	34 11 0	27 13 10	
Buchannan, Finlay	Oct. 1832 / Oct. 11, 1839	Shop and room	Dublin-street	8 0 0	8 16 6	8 0 0	
Baggs, John	Oct. 1832 / Oct. 11, 1839	Dwelling and yard	Upper Johnson-st.	6 10 0	7 8 3	. . *	Left his house.
Bianconi, Charles	Oct. 1832 / Oct. 17, 1839	Yard, coach-house, and stables.	Dowd's-lane	35 0 0	41 1 2	. . *	
Butler, Michael	Oct. 1832 / Oct. 11, 1839	Store, kiln, and yard	Warren-street	30 0 0	34 10 0	20 0 0	
Burke, Patrick	Oct. 1832 / Oct. 11, 1839	Dwelling and yard	Dispensary-street	6 0 0	6 16 6	5 0 0	
Burke, James	Oct. 1839 / Oct. 11, 1839	Dwelling-house and stables.	Johnston-street	56 0 0	63 18 4	90 0 0	Including other premises.
Burke, Michael	Oct. 1832 / Oct. 17, 1839	Shop and dwelling	Main-street	35 0 0	38 10 2	50 0 0	
Barrett, Michael	Oct. 1832 / April 3, 1840	Dwelling and yard	Flag-lane	5 0 0	5 18 10	8 0 0	
Byrne, Philip	April 3. 1840	Ditto	Barrack-street	12 0 0	13 8 6	. . *	Dead.
Bourke, Edward	Oct. 1832 / April 3, 1840	Dwelling	Johnson-street	42 0 0	47 18 2	14 0 0*	
Bourke, Rev. Pat. D.	Oct. 1832 / April 3, 1840	Dwelling, yard, and stable.	Anne-street	20 0 0	23 5 2	20 0 0	Left.
Brennan, Edward	Oct. 1832 / April 3, 1840	Dwelling	Main-street	34 0 0	38 18 4	*	
Brien, John	April 3, 1840	Dwelling and yard	Irishtown	10 0 0	11 5 10	12 0 0	
Blanchfield, Garrett	Oct. 1832 / April 3, 1840	Ditto	Ditto	8 10 0	9 10 2	14 0 0	
Baker, Henry	Oct. 30, 1840	Dwelling, yard, and stable.	Anne-street	20 0 0	23 5 2	20 0 0	
Carden, John	April 8, 1833	Dwelling and yard	Mary-street	7 0 0	8 7 10	10 0 0	Left the premises.
Collett, William F.	July 1, 1833	House	Dublin-street	25 0 0	28 10 4	. . *	
Crowley, Cornelius	Oct. 28, 1833	House and 2¼ acres	Barrack-street	18 0 0	20 10 2	9 0 0	
Chanly, James	Oct. 28, 1834	Shop, cellar, & room	Shelmadin's-lane	10 0 0	11 19 4	. . *	"Shanly" in Rate-book.
Carroll, William	,,	House	Clonmel	22 0 0	25 15 8	30 0 0	Gone to Sidney.
Croman, Michael	,,	Ditto	Dublin-street	42 0 0	47 7 2	40 0 0	
Clancy, David	April 11, 1836	Dwelling-house and warerooms.	Main-street	60 0 0	68 7 0	75 0 0	
Costin, Patrick	,,	Dwelling-house	Warren-street	21 0 0	24 6 2	25 0 0	
Cantwell, Thomas	Oct. 1832 / Nov. 1, 1836	Ditto	Gordon-street	25 0 0	29 6 10	15 15 0	
Crotty, Thomas	Dec. 27, 1837	House and premises	Ditto	12 0 0	14 11 0	13 0 0	
Crotty, John	Mar. 27, 1838	Shop and room	Main-street	16 0 0	18 15 2	26 0 0	Left the town.
Corbett, Thomas	27 Mar. 1838	House	Stephen-street	9 0 0	10 5 2	10 10 0	Left the town.
Cunningham, Philip	June 19, 1838	House, &c.	Johnston-street	20 0 0	23 6 2	32 0 0	
Casey, John	,,	Dwelling and tent.	Bagwell-street	32 0 0	36 13 8	54 0 0	
Carroll, William	Oct. 12, 1838	Dwelling	Irishtown	22 0 0	25 15 8	30 0 0	
Condon, Michael	Oct. 1832 / April 2, 1839	House and yard	Ditto	13 0 0	14 15 4	14 0 0	Removed.
Crean, William	Oct. 1832 / Oct. 11, 1839	Dwelling & tan-yard	Ditto	42 0 0	48 8 8	37 0 0	"J.&W. Crean" in Rate-book.
Cott, Nicholas	Oct. 1832 / Oct. 11, 1839	House	Ditto	32 0 0	36 18 4	36 18 5	
Casey, William	Oct. 1832 / Oct. 11. 1839	Ditto	Ditto	7 10 0	8 8 5	8 10 0	
Carew, James	Oct. 1832 / Oct. 11. 1832	Ditto	Main-street	42 0 0	48 0 8	55 0 0	Removed.
Corcoran, Patrick	Oct. 1832 / Oct. 11. 1839	House and yard	Ditto	32 0 0	36 12 4	25 0 0	
Connell, Thomas	Oct. 1832 / Oct. 11, 1839	Dwelling-house, &c.	Ditto	42 0 0	47 11 8	20 0 0*	"O'Connell" in Rate-book.
Casey, James	Oct. 11, 1839	House	Mary-street	8 10 0	10 1 3	*	
Carew, Thomas	,,	Dwelling-house and garden.	Ducket-street	7 0 0	8 4 4	*	
Cochrane, Joseph	Oct. 1832 / Oct. 11, 1839	House	William-street	20 0 0	24 2 2	*	

Rent and Valuation of £10 Borough Electors (registered 1833 to 1840)—*continued.*

BOROUGH OF CLONMEL. CLONMEL UNION.

nes of £10 Electors Tenements are situate the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Net Annual Value as in Rate-Book. £. s. d.	Gross Annual Value as in Rate-Book. £. s. d.	Rent. £. s. d.	Observations.
nloner, John	Oct. 1832 Oct. 11, 1839	House and garden	Nelson-street	50 0 0	58 4 8	42 0 0	"Captain Challoner" in Rate-book.
way, Patrick	April 3, 1840	House and yard	Main-street	13 0 0	15 3 10	15 0 0	
eman, Edmond	Oct. 13, 1840	House	Bridge-street	10 0 0	11 15 4	11 0 0	
ncy, James	,,	Dwelling	Bagwell-street	18 0 0	20 17 8	25 0 0	
nolly, Patrick	Oct. 1832 Oct. 13, 1840	Ditto	Mary-street	13 0 0	14 15 10	7 0 0*	
iel, Philip	April 8, 1833	Dwelling & concern	Main-street	36 0 0	41 4 4	27 19 10	
n, Nicholas	July 16, 1833	Shop and parlour	Ditto	15 0 0	17 10 0	24 0 0	
n, James	April 7, 1834	Dwelling and yard	Upper Johnson-st.	12 0 0	14 0 6	.. *	
ahunt, Thomas	Oct. 1832 April 7, 1834	Dwelling	Johnson-srreet	24 0 0	27 9 10	24 0 0	
lan, Michael	Oct. 28, 1834	Dwelling and yard	Bridge-street	18 0 0	20 9 6	20 0 0	Removed.
ney, Richard	Oct. 28, 1835	Dwelling-house	Catherine-street	9 10 0	10 18 5	8 0 0	
, Edmond	Oct. 1835	Dwelling & garden	Upper Johnson-st.	8 0 0	9 1 0	8 10 0	
ney, Thomas	Nov. 1836	House and dwelling	Mary-street	9 0 0	10 9 6	11 0 0	
ks, Thomas	June, 1837	Dwelling and yard	Ducket-street	9 0 0	10 5 2	10 10 0	
ne, John	Oct. 1837	Shop, parlour, and two rooms.	Main-street	26 0 0	29 7 0	.. *	Left the premises.
han, David	June, 1836	Dwelling, &c.	Bagwell-street	10 0 0	11 8 10	18 0 0	
ny, John J.	Dec. 1838	Ditto	Bridge-street	12 0 0	13 17 6	15 0 0	
phy, John	Oct. 1832 Oct. 1839	Ditto	Main-street	55 0 0	62 13 10	60 0 0	
is, Michael	Oct. 1832 Oct. 1839	Ditto and garden	Irishtown	12 0 0	13 9 8	5 14 0*	Removed.
is, Lawrence	Oct. 1832 Oct. 1839	Ditto, tan-yard, and store.	Ditto	36 0 0	42 1 8	3 17 6*	
iel, Hugh	Oct. 1839	Ditto and yard	Ducket-street	9 0 0	10 2 6	12 0 0	
er, Michael	,,	Ditto	Wellington-street	8 10 0	9 14 3	8 10 0	
ling, David	Oct. 1832 Oct. 1839	Ditto and stable	Mary-street	26 0 0	31 7 6	25 0 0	
vey, John	Oct. 1839	Ditto and yard	Ditto	12 0 0	13 12 0	13 0 0	
ley, Timothy	Oct. 1832 Oct. 1840	Ditto	Dispensary-street	6 0 0	6 18 0	8 0 0	
ney, John	Oct. 1832 Oct. 1839	. .	Mary-street	12 0 0	13 12 0	13 0 0	Left the town.
n, Patrick	Oct. 1838	House and yard	Irishtown	20 0 0	24 3 0	24 0 0	
lish, Marks	Oct. 1832 Oct. 1839	Ditto	Morton-street	0 10 0	7 9 5	6 10 0	Rated at Nos. 528, 544, 545, and 546 in Rate-book.
rard, John	Oct. 1832 April, 1840	Dwelling and yard	Bagwell-street	6 0 0	6 17 6	6 18 0	
arty, Michael	April, 1833	Ditto	Irishtown	8 0 0	9 0 4	4 5 0*	Left the town.
estal, William	Jan. 11, 1836	Ditto	Bagwell-street	26 0 0	30 2 2	28 0 0	
patrick, John	April, 1836	Ditto	Irishtown	9 0 0	10 0 6	9 0 0	Removed.
henry, Edward	,,	Ditto	Main-street	45 0 0	51 10 0	50 0 0	
nelly, John	March, 1837	Ditto	Dublin-street	28 0 0	32 3 4	29 0 0	
nessy, David	Oct. 1837	House and yard	Irishtown	9 0 0	10 8 0	11 0 0	
ell, James	Dec. 1837	Dwelling-house and yard.	Ducket-street	9 0 0	10 5 2	10 10 0	
egan, Patrick	,,	Ditto	Irishtown	11 0 0	12 9 2	16 0 0	"Finucane" in Rate-book
nn, John	,,	House in building	Ditto	2 10 0	2 18 9	10 0 0	No Christian name given in Rate-book.
nn, Patrick	June, 1838	Dwelling and store	Dublin-street	49 0 0	55 1 6	52 12 0	Removed.
ning, Daniel	Oct. 12, 1838	Shop, cellar, and two bed-rooms	Main-street	18 0 0	19 9 6	.. *	Ditto.
ner, Gabriel	Oct. 11, 1839	Dwelling and yard	Ditto	54 0 0	61 1 2	60 0 0	
ning, John	Oct. 1832 Oct. 11, 1839	Dwelling & garden	Irishtown	18 0 0	19 9 6	9 0 0*	
ey, William	Oct. 1839	Dwelling, coach-house, and stable.	Lower Johnson-st.	45 0 0	50 1 2	50 0 0	
rel, John	Oct. 1832 April, 1840	Dwelling	Cashel-street	13 0 0	14 17 10	5 5 0*	Rated in two places; this is the sum.
n, William	Oct. 1832 April, 1840	Ditto	Main-street	36 0 0	41 3 0	50 0 0	
, Nicholas	Oct. 1832 Oct. 1840	Ditto	Lower Johnson-st.	14 0 0	16 9 8	.. *	
ng, John	Jan. 1833	Ditto and chandlery	Irishtown	75 0 0	86 6 0	56 0 0	
ene, Eccles	April, 1833	Dwelling and yard	Ditto	28 0 0	32 1 10	38 0 0	
es, Rev. Walter	April, 1834	Ditto and garden	Dispensary-street	21 0 0	24 5 0	25 0 0	
ham, Richard	Oct. 1834	Dwelling, &c.	Main-street	51 0 0	57 10 0	55 0 0	
s, Michael	April, 1835	Ditto and stores	Johnson-street	50 0 0	64 9 6	74 0 0	
ton, Richard	Dec. 1837	Dwelling and yard	Dublin-street	38 0 0	42 19 6	40 0 0	
man, Mathew	June, 1838	Ditto	Collet's-lane	6 0 0	6 15 0	6 0 0	
ssan, John	Oct. 1832 Oct. 1839	Hotel, yard, and stables.	Johnson-street	65 0 0	73 3 8	52 10 0	
ssan, Michael	Oct. 1839	Dwelling and yard	Ditto	35 0 0	40 3 8	..	
eton, James	Oct. 1832 Oct. 11. 1839	Ditto and garden	Cashel-row	6 0 0	6 14 6	7 15 0	
braith, John	Oct. 11, 1839	Ditto and yard	Irishtown	22 0 0	25 18 4	35 0 0	
ves, Robert	,,	Ditto and garden	Ditto	11 0 0	12 16 0	12 0 0	
dy, Patrick	Oct. 1832 Oct. 11, 1839	Dwelling, yard, and stable.	New Quay	30 0 0	34 10 10	33 10 0	
don, J. B.	Oct. 11, 1839	Dwelling	Gordon-street	20 0 0	23 8 2	38 0 0	
ry, Michael	Oct. 1840	Store and kiln	New-street	22 0 0	25 0 10	35 0 0	
rley, William	July, 1833	Dwelling and yard	Bagwell-street	11 0 0	12 9 0	15 0 0	
gan, William	Oct. 1833	Dwelling	Main-street	38 10 0	43 13 1	42 0 0	
ghes, Thomas	Oct. 28, 1834	Store and kiln	Old Quay	50 0 0	58 6 2	52 10 0	
arn, Lorenzo	Jan. 11, 1836	Dwelling and yard	Wellington-street	8 10 0	9 14 3	8 10 0	Removed.
ffernan, William	March 28, 1837	Ditto	Ducket-street	9 0 0	10 5 2	10 10 0	
ghes, John	,,	Ditto	Mary-street	15 0 0	17 8 6	17 0 0	
l, Mathew	,,	Dwelling, yard, and garden.	Coronation-row	14 0 0	16 0 0	14 0 0	

Rent and Valuation of £10 Borough Electors (registered 1833 to 1840)—*continued.*

BOROUGH OF CLONMEL. CLONMEL UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book	Situation of Property in respect of which Voter registers.	Net Annual Value as in Rate-Book.	Gross Annual Value as in Rate-Book.	Rent.	Observations.
				£. s. d.	£. s. d.	£. s. d.	
Hawe, Michael	Dec. 27, 1837	Dwelling and yard	Stephen-street	9 0 0	10 5 2	10 10 0	
Heffernan, James	,,	Dwelling	Bridge-street	15 0 0	17 8 0	18 0 0	
Hearn, Patrick	June 19, 1838	Dwelling and yard	Bagwell-street	38 0 0	43 19 8	50 0 0	
Horrigan, John	Oct. 1832 June 29, 1838	Dwelling and garden	Ducket-street	7 0 0	8 2 8	7 7 8	Dead.
Hanhasy, Edmond	April 2, 1839	Dwelling and yard	Shambles-lane	6 0 0	6 14 0	.. *	Removed.
Hayes, James	June 18, 1839	Ditto	Ducket-street	9 0 0	10 5 2	10 10 0	
Hanrahan, Timothy	Oct. 11, 1839	Dwelling	Main-street	31 0 0	35 1 10	33 5 5	
Heffernan, William	Oct. 1832 Oct. 1839	Cellars under Burke	Ditto	6 0 0	6 5 0	8 10 0	
Hovenden, Robert	Oct. 1832 Oct. 1839	Dwelling and yard	Ditto	20 0 0	22 19 0	18 9 0	
Hudson, William	Oct. 1832 Oct. 1839	Dwelling	Ditto	42 0 0	47 11 8	36 18 6	
Hewet, Lawrence	Oct. 1832 Oct. 1839	Dwelling and yard	Irishtown	12 0 0	13 13 6	13 0 0	
Heffernan, James	Oct. 1832 Oct. 1839	Ditto	Ditto	12 0 0	13 13 6	13 0 0	
Hacket, Lawrence	Oct. 1832 Oct. 1839	Dwelling	Ditto	13 0 0	14 18 10	13 0 0	Rated in p. 46 of Rate book, for gig-house.
Hearn, Daniel	Oct. 1832 Oct. 1839	Dwelling and yard	Bagwell-street	80 0 0	92 0 0	40 0 0 65 0 0	Holds two concerns a these respective rents
Hayes, William	Oct. 1839	Ditto	Ditto	30 0 0	34 8 6	34 0 0	
Holmes, Thomas	Oct. 1832 Oct. 1839	Dwelling	Dublin-street	46 0 0	51 7 6	36 18 6	
Harvey, Wm. J.	Oct. 1832 Oct. 1839	Dittto	Ditto	40 0 0	45 11 0	59 3 0	
Hayes, James	Oct. 1832 Oct. 11, 1839	Dwelling and yard	Warren-street	14 0 0	16 0 4	.. *	
Hemphill, Samuel	Oct. 1832 Oct. 1839	Ditto	Gordon-street	30 0 0	34 14 6	.. *	
Harwood, Edmund	Oct. 1832 Oct. 11, 1839	Dwelling in tenements.	Mary-street	8 0 0	9 8 2	15 0 0	Has another house va lued at 8*l.*
Hackett, Thomas	Oct. 1839	Dwelling, yard, and stable.	Anne-street	20 0 0	23 5 2	20 0 0	
Hogan, Patrick	Oct. 1832 April, 1840	Dwelling	Blue Anchor-lane	16 0 0	18 9 4	.. *	
Holden, James	,,	Shop and rooms	Dublin-street	15 0 0	17 0 0	18 0 0	Removed.
Hally, Patrick	,,	Shop and parlour	Main-street	36 0 0	40 12 4	32 0 0	
Hackett, John	Oct. 1832 April, 1840	Dwelling and printing-office.	Ditto	65 0 0	73 18 2	43 0 0	
Higgins, Joseph	Oct. 1840	Dwelling, yard, offices, and garden.	Lower Johnson-str.	60 0 0	69 9 8	50 0 0	
Hanigan, Edward	Oct. 1832 Oct. 1840	Tenement	Morton-street	4 0 0	4 17 4	5 0 0	2*s.* a week in the entry in the memorandum book.
Hayes, William	Oct. 1832 Oct. 1840	Dwelling and yard	Mary-street	13 10 0	15 7 9	14 0 0	
Hacket, James	Oct. 13, 1840	House, yard, and bakehouse.	Salmon's-lane	8 0 0	8 19 4	10 0 0	
Irvis, Henry S.	Nov. 1, 1836	Dwelling and yard	Dublin-street	42 0 0	47 9 6	.. *	
Jacob, William S.	April 7, 1835	Dwelling, yard, and store.	Main-street	70 0 0	78 13 10	75 0 6	
Kiely, Patrick	Oct. 1834	Dwelling & garden	Bagwell-street	32 0 0	..	.. *	
Kelvin, James	Jan. 6, 1835	Dwelling and yard	Main-street	20 0 0	28 15 2	.. *	
Kelcher, John	April 7, 1835 Dec. 1837	Ditto	Irishtown	10 0 0	11 11 10	.. *	
Kennedy, William	June, 1838	Ditto	Mary-street	13 10 0	15 7 9	.. *	
Killigrew, John	Oct. 1838	Ditto	Irishtown	14 0 0	15 15 2	17 0 0	
Kennedy, Martin	Dec. 1838	Dwelling	Main-street	26 0 0	29 13 8	24 0 0	
Kirby, Walter	,,	Dwelling and stable	Irishtown	18 0 0	20 9 0	.. *	
King, William, sen.	Oct. 1832 April, 1839	Dwelling and yard	Johnson-street	9 0 0	10 6 0	10 0 0	
King, William, jun.	April, 1839	Dwelling, tan-yard, and drying-house.	Ditto	55 0 0	61 10 8	.. *	
Kiely, Jeremiah	Oct. 1832 Oct. 1839	Dwelling	Main-street	38 10 0	43 16 3	.. *	
Kennedy, Patrick	Oct. 1839	Cellar	Ditto	5 0 0	5 4 2	5 0 0	"Kenely," in Rate-book
Kennedy, Thomas	,,	Dwelling and yard	Irishtown	8 0 0	9 1 10	8 0 0	
Kenna, Thomas	Oct. 1832 Oct. 1839	Ditto	Gordon-street	14 0 0	16 12 8	15 0 0	
Keating, Pierce	,,	Dwelling, yard, and garden.	Coronation-row	14 0 0	16 0 0	14 0 0	
Legg, Jeremiah	Jan. 1833	Dwelling and yard	Main-street	55 0 0	62 8 4	50 0 0	
Labarte, Richard C.	Oct. 1833	Ditto	Bagwell-street	38 0 0	43 10 0	40 0 0	
Lester, George	April, 1834	Dwelling	Dublin-street	21 0 0	24 10 0	9 0 0*	Dead.
Looby, John	Oct. 1832 Jan. 1836	Ditto	Richmond-street	10 0 0	11 13 4	14 0 0	John Looby rated again in same page for another dwelling valu 10*l.*; left the town.
Lonergan, William	April, 1836	Ditto	New Quay	40 0 0	46 10 0	40 0 0	
Lambley, Patrick	Nov. 1836	Ditto	Patrick-street	20 0 0	23 2 8	.. *	
Lonergan, Timothy	Oct. 1838	Dwelling and yard	Ducket-street	8 10 0	9 14 3	10 10 0	
Lyons, Michael	Dec. 1838	Shop and parlour	Main-street	12 0 0	13 9 0	16 0 0	
Lane, Francis	Oct. 1832 Oct. 1839	Dwelling and yard	Irishtown	10 0 0	11 10 10	.. *	
Lacy, John	Oct. 1832 Oct. 1839	Dwelling	Main-street	52 0 0	59 6 4	60 0 0	
Legg, William	Oct. 1832 Oct. 1839	Dwelling and yard	Dublin-street	21 0 0	23 14 6	18 9 3	

Rent and Valuation of £10 Borough Electors (registered 1833 to 1840.)—*continued.*

ROUGH OF CLONMEL. CLONMEL UNION.

nes of £10 Electors Tenements are situate the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Net Annual Value as in Rate-Book. £. s. d.	Gross Annual Value as in Rate-Book. £. s. d.	Rent. £. s. d.	Observations.
ner, Guy	Oct. 1832 Oct. 1839	Dwelling, yard, and stable.	Anne-street	20 0 0	23 5 2	20 0 0	Dead.
han, Patrick	Oct. 1832 Oct. 1839	Dwelling and yard	Main-street	40 0 0	45 7 2	*	
er, John	Oct. 1832 Oct. 1840	Dwelling and stamp office.	Ditto	42 0 0	48 6 6	36 18 6	
er, William	Jan. 1833	Dwelling and yard	Bridge-lane	26 0 0	29 6 2	30 0 0	
cham, George	,,	Ditto	Peter-street	12 0 0	13 17 0	10 0 0	
issy, Andrew	Oct. 1834	Ditto	Irishtown	9 0 0	10 8 0	.. *	
oughlin, James	,,	Dwelling	Upper Johnson-st.	11 0 0	12 7 2	16 0 0	
rath, Patrick	July, 1835	Dwelling in tenements.	Ducket-street	8 10 0	9 14 3	10 10 0	Rated in same page for a dwelling and yard, same amount.
phy, John	Oct. 1835	Dwelling and yard	Irishtown	9 0 0	10 8 0	11 11 0	
rath, Patrick	,,	Ditto	William-street	8 0 0	9 4 4	8 0 0	
ning, James	Nov. 1836	Ditto	Ducket-street	7 0 0	8 2 4	8 10 0	
rissy, Thomas	Dec. 1837	Cellar	Irishtown	6 0 0	6 5 0	3 0 0*	"Morony" in Rate-bk.
uire, William	Oct. 1838	Dwelling and yard	Johnson-street	30 0 0	34 3 0	.. *	Dead.
er, Richard	June. 1839	Dwelling	Ditto	26 0 0	30 0 8	*	
cy, William	Oct. 1832 Oct. 1839	Dwelling and yard	Ditto	18 0 0	20 17 2	10 0 0*	Rated for a workshop and yard in same page at 10*l.*
rs, Jeremiah	Oct. 1832 Oct. 1839	Dwelling & paddock	Ditto	6 10 0	7 6 10	*	
n, James	Oct. 1832 Oct. 1839	Dwelling and yard	Main-street	30 0 0	34 18 0	*	
uliffe, John	Oct. 1832 Oct. 1839	Cellars.	Ditto	6 0 0	6 5 0	8 8 0	
nerny, James	Oct. 1832 Oct. 1839	Dwelling and yard	Bagwell-street	18 0 0	20 10 0	20 0 0	Removed.
arty, Thomas	Oct. 1832 Oct. 1839	Ditto	New-street	8 0 0	9 3 8	9 10 0	
rs, Thomas	Oct. 1832 Oct. 1839	Dwelling and tan-yard.	Hopkin's-lane.	18 0 0	20 17 6	10 0 0*	
n, Stephen	Oct. 1832 Oct. 1839	Dwelling and ¾ acres ground.	Blind-street	8 10 0	9 14 17	*	
er, Thomas	Oct. 1839	Dwelling in tenements.	Duckett-street	8 10 0	9 14 3	8 0 0	
ning, Thomas	Oct. 1832 Oct. 1839	Dwelling	Mary-street	9 0 0	10 9 0	12 0 0	
kin, James	Oct. 1839	Yard & workshops	Peter-street	..	13 4 6	..	In Rate-book "Hall and Mackin."
ahy, John M.	Oct. 1832 Oct. 1839	Dwelling, yard, and stable.	Anne-street	25 0 3	29 4 10	20 0 0	
oney, Patrick	April, 1840	Dwelling	Irishtown	9 0 0	10 8 0	12 0 0	
ton, William	Oct. 1832 June, 1838	Dwelling and yard	Ditto	12 0 9	13 15 0	15 0 0	
eill, William	April, 1833	Dwelling and yard	Catherine-street	7 0 0	8 0 8	8 0 0	
rrell, James	April, 1834	Dwelling, yard, and bakehouse.	Clonmel	..	54 9 0	..	Found in Main-street.
ien, James	Dec. 1838	Offices & wareroom	Abbey-street	65 0 0	72 19 4	46 14 0*	In Rate-book "M'Swiney, O'Brien, & Co.
ary, Denis	,,	Dwelling and yard	Mary-street	20 0 0	22 19 0	24 0 0	
rien, John	,,	Ditto	Main-street	25 0 0	29 3 10	28 0 0	
eill, Patrick	Oct. 1832 Oct. 1839	Dwelling and yard	Dublin-street	32 0 0	36 6 0	10 0 0*	
alloran, John	Oct. 1832 Oct. 1839	Ditto	Main-street	52 0 0	58 19 4	60 0 0	
rien, Daniel	Oct. 1832 Oct. 1839	Dwelling	Ditto	56 0 0	63 0 0	31 10 0*	
eill, James	Oct. 1832 Oct. 1839	Dwelling and yard	Ditto	..	12 11 9		
onnor, William	April, 1840	Ditto	Johnson-street	..	41 10 6		
er, John	April, 1833	Ditto	Upper Johnson-st.	10 0 0	11 7 4	4 4 0*	
ell, Thomas	Oct. 1834	Ditto	Charles-street	9 0 0	10 7 6	10 10 0	
dergast, Thomas	March, 1837	Ditto	Main-street	18 0 0	20 13 0	18 10 0	
dergast, Law	,,	Ditto	Ditto	..	39 9 8		
er, Patrick	Oct. 1832 Dec. 1838	Ditto	Irishtown	20 0 0	22 17 2	6 0 0	Removed.
er, Edward	,,	Ditto	Main-street	45 0 0	51 10 0	50 0 0	Left town.
er, James	Oct. 1832 Oct. 1839	Ditto	Ditto	40 0 0	45 9 10	40 0 0	
an, Lawford Miles	Oct. 1832 Oct. 1839	Ditto	Upper Johnson-st.	16 0 0	18 9 4	20 0 0	
lar, Henry	Oct. 1832 Oct. 1839	Dwelling offices and pleasure-grounds.	Ditto	100 0 0	114 13 4	25 12 6*	
, Randal	Oct. 1832 Oct. 1839	Dwelling	Sherlock's-lane	10 0 0	11 6 4	12 0 0	
ell, Patrick	Oct. 1832 Oct. 1840	Dwelling and yard	Irishtown	21 0 0	24 7 6	21 0 0	
lan, Henry	Oct. 1832 Oct. 1840	Dwelling & garden	New-street	8 0 0	9 1 8	8 0 0	
k, Edmond	Oct. 1832 Oct. 1837	Dwelling, yard, and stables.	Irishtown	35 0 0	39 8 8	55 0 0	
n, Patrick	Oct. 1832 Oct. 1839	Dwelling	Main-street	35 0 0	40 12 8	42 0 0	
ades, Rev. J. P.	April, 1833	Dwelling, offices, & pleasure-grounds.	Mary-street	..	105 15 0		
cliffe, John	April, 1834	Dwelling	Bridge-street	19 0 0	21 13 10	20 0 0	
lance, Thomas	Oct. 1834	Ditto	Dublin-street	30 0 0	3 4 10	30 0 0	Left.
n, Francis	Oct. 1832 Jan. 1835	Ditto	Main-street	25 0 0	28 18 0	28 0 0	
n, William	Oct. 1832 April, 1835	Ditto	Ditto	16 0 0	18 12 4	20 0 0	
n, John	Oct. 1835	Thatched dwelling	Irishtown	1 10 0	1 17 3	0 1 0	
n, James	Nov. 1836	Dwelling & garden	Bolton-street	10 0 0	11 10 0	13 10 0	

Rent and Valuation of £10 Borough Electors (Registered 1833 to 1840)—*concluded.*

BOROUGH OF CLONMEL. CLONMEL UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voters register.	Net Annual Value as in Rate-Book. £. s. d.	Gross Annual Value as in Rate-Book. £. s. d.	Rent. £. s. d.	Observations.
Reedy, John	Oct. 1832 Dec. 1837	Dwelling and yard	Irishtown	..	11 11 10	..	Dead.
Romly, Robert	Dec. 1837	Dwelling	Johnson-street	..	40 16 0		
Ronayne, Dom. F.	June, 1838	Dwelling, yard, and stable.	Mary-street	32 0 0	36 12 8	35 0 0	
Ryan, Patrick	April, 1839	Shop and wareroom	Main-street	12 0 0	13 10 0	14 0 0	
Roche, Edward	Oct. 1832 Oct. 1839	Dwelling	Ditto	25 0 0	28 8 4	30 0 0	
Shortiss, John	Jan. 8, 1833	Dwelling and yard	William-street	..	10 18 9		
Scully, Thomas	April, 1833	Dwelling	Gordon-street	20 0 0	23 6 8	21 0 0	"Dr. Scully" in Rate book.
Smith, Edward	July, 1833	Dwelling, yard, and stables.	Irishtown	30 0 0	34 15 6	25 0 0	
Strene, John	Oct. 1833	Dwelling and yard	Main-street	53 0 0	59 12 10	52 12 0	
Smith, Martin	Oct. 1832 Oct. 1833	Shop and room over it.	Ditto	25 0 0	28 8 4	31 4 0	
Sullivan, Cornelius	Oct. 1835	Dwelling	Irishtown	20 0 0	22 17 10	30 0 0	
Shanahan, John	Oct. 1832 Oct. 1835	Ditto	Main-street	..	36 5 2	..	Left town.
Shortis, Samuel	Nov. 1836	Dwelling and yard	Catherine-street	..	10 7 0		
Sparrow, Joseph	,,	House and yard	Lower Johnson-st.	20 0 0	22 14 4	15 10 0*	
Sayers, John	,,	Dwelling	Irishtown	2 0 0	2 7 8	.. *	Removed.
Slattery, William	Dec. 1837	Dwelling and yard	William-Street	8 0 0	9 3 10	10 0 0	
Sullivan, Michael	June, 1838	Ditto	Main-street	31 0 0	36 0 6	25 0 0	
Sayers, James	Oct. 1838	Thatched house, dwelling, & yard.	Upper Johnson-st.	6 10 0	7 5 11	8 0 0	
Sullivan, Daniel	Dec. 1838	Dwelling and yard	Irishtown	7 0 0	7 18 10	10 0 0	Removed.
Shanahan, Richard	Oct. 1832 Oct. 1839	Ditto	Johnson-street	31 0 0	35 10 10	.. *	Dead.
Staunton, Thomas	Oct. 1832 Oct. 1839	Dwelling, yard, and garden.	Ditto	35 0 0	40 14 2	18 9 6*	
Stokes, Thomas	Oct. 1832 Oct. 1839	Dwelling	Ditto	40 0 0	45 16 6	36 18 6	
Shaughnessy, Thos.	Oct. 1832 Oct. 1839	Dwelling, yard, and back kitchen.	Ditto	..	40 11 8		
Sheehy, William	Oct. 1832 Oct. 1839	Dwelling	Ditto	..	24 7 6		
Singleton, John	Oct. 1832 Oct. 1839	Ditto	Ditto	20 0 0	23 7 2	20 0 0	Removed.
Shee, James R.	Oct. 1832 Oct. 1839	House, yard, and stable.	Ditto	..	36 8 2		
Scully, Mathew	Oct. 1832 Oct. 1839	Dwelling and yard	Main-street	33 0 0	37 13 6	31 10 0	
Sheehan, Denis	Oct. 1832 Oct. 1839	Dwelling & smithy	Kilsheelan-street.	..	7 18 4	4 17 6	
Sargint, Edward	,,	Dwelling, stores, and kilns.	Irishtown	120 0 0	137 6 0	28 0 0*	
Smith, James R.	,,	Dwelling	Quay	40 0 0	46 10 0	40 0 0	Left the town.
Shanahan, William	June, 1840	Dwelling and store	Bridge-lane	30 0 0	33 4 6	22 0 0	
Shea, John	Oct. 1840	Dwelling and yard	Dublin-street	20 0 0	23 7 10	18 0 0	
Smith, John	Oct. 1832 Oct. 1840	Dwelling & garden	Johnson-street	8 0 0	9 1 0	9 0 0	
Tobin, Michael	Oct. 1834	Dwelling and yard	Main-street	21 0 0	24 0 0	27 0 0	
Tobin, Maurice	,,	Dwelling and store	Ditto	48 0 0	54 0 0	31 10 0	
Tydd, Henry	,,	Dwelling, yard, & offices.	Johnson-street	60 0 0	68 2 2	64 13 0	
Tobin, Patrick	April, 1835	Dwelling	Dowd's-lane	8 0 0	9 17 8	10 0 0	Removed.
Tobin, Richard	March, 1837	Ditto	Dublin-street	20 0 0	23 3 6	28 0 0	
Troy, Jeremiah	,,	Ditto	Ditto	21 0 0	24 10 2	25 0 0	"John Troy" in Rate book.
Tennison, William	Oct. 1832 Oct. 1838	Dwelling and yard	Morton-street	8 0 0	9 2 4	8 0 0	
Toohill, John	Dec. 1838	Ditto	Irishtown	16 0 0	18 2 10	18 0 0	Removed.
Townsend, Henry	,,	Dwelling and yard	Bagwell-street	..	48 5 0		
Townsend, John	,,	Ditto	William-street	11 0 0	12 13 8	13 0 0	
Thompson, Benjamin	,,	Dwelling, yard, & stable.	Dublin-street	37 0 0	42 1 8	28 9 0	
Vowell, Richard P.	Oct. 1804.	Dwelling and yard	Bagwell-street	40 0 0	46 0 0	40 0 0	
Wilkinson, Richard	Jan. 8, 1833	Dwelling & garden	Bolton-street	10 0 0	11 18 4	10 0 0	
White, James	Oct. 1834	Dwelling	Dublin-street	24 0 0	27 13 8	24 18 5	
Walsh, Bartholomew	,,	Hotel, yard, and stables.	Johnson-street	65 0 0	72 9 6	.. *	Rated in same list for dwelling valued at 2
Walsh, William	Oct. 1832 April, 1835	Dwelling	Johnson-street	14 0 0	16 5 2	16 0 0	Removed.
Wallace, John	,,	Dwelling, bank, offices, and yards.	Duncan-street	160 0 0	180 8 6	36 18 6*	Paid a fine of 3000*l.* Iris
Ward, Thomas	Jan. 1836	Dwelling	Main-street	33 0 0	37 5 0	30 0 0	
Wright, John	Oct. 1832 Oct. 1839	Dwelling and yard	Irishtown	15 0 0	17 4 2	16 0 0	Pays at least 20*l.* a-yea for his house.
White, William	Oct. 1832 Oct. 1839	..	Ditto	70 0 0	80 15 0	10 0 0*	
Winbury, Paul	Oct. 1832 Oct. 1839	Dwelling and yard	Catherine-street	6 0 0	7 0 0	8 0 0	
Walsh, Patrick	Oct. 1832 Oct. 1839	Dwelling in tenements. fices, and yard.	William-street	9 0 0	10 10 6	4 12 0*	
Wall, Patrick	June, 1840	Dwelling	Richmond-street	12 0 0	13 18 6	12 0 0	

The tenements marked thus * in rent column, have either no rent annexed, or the disproportion between the rent and the valuation is so great as lead to the presumption that fines were paid.

N. B. The statements as to "deaths and removals," in the column of observations, are given on the authority of persons who appeared to ha local information. The time did not permit particular inquiries to be made as to their accuracy.

VALUATION of £10 COUNTY ELECTORS (Registered 1832 to 1840) so far as ascertained.

NTY TIPPERARY. Marked thus * registered in 1832, and not since re-registered. CLONMEL UNION.

Divisions	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
	Burke, Edmund	Oct. 10, 1833	House and land	Doon	89 0 10	82 10 0	
	Bourke, Patrick	Oct. 20, 1835	Ditto	Ditto	51 3 13	48 0 0	
	Dowey, Thomas	Oct. 28, 1835; ,, 1840	Ditto	Ballyvaughan	51 3 13	44 16 0	
	Fitzpatrick, Maurice	March 28, 1839	Ditto	Clashaniska	63 1 17	101 14 0	
	Keefe, John	October, 1832; ,, 1840	Ditto	Moangarriffe	48 2 15	75 0 0	
	Keily, John	April, 1839	Ditto	Redmonstown	35 2 22	41 16 0	
	Callahan, Richard	October, 1832; October, 1839	House and land	Minnerstown	30 2 22	30 16 0	"O'Callaghan" in R. B.
	Quinlan, Patrick	October, 1832; October, 1839	Ditto	Ditto	85 3 10	100 4 0	
	*Ryan, John	October, 1832	Ditto	Poulakerry	34 0 23¼	29 8 0	
	*Hennesy, James	,,	Ditto	Ditto	34 0 2¾	29 8 0	
	*Shea, Thomas	October, 1832	House and land	Graugenaclatry	27 2 5	13 10 0	
	Cahill, Richard	October, 1837	Ditto	Ditto	128 3 23	128 12 6	
	*Hyland, John	October, 1832	Ditto	Ditto	84 0 37	72 16 0	
	Kelly, Michael	October, 1835; October, 1840	House and land	Lisronagh	12 3 33	13 12 0	
	O'Neill, Hugh	October, 1832; April 3, 1840	Ditto	Ditto	262 1 4	283 10 0	
	Prendergast, James	October 28, 1835	Ditto	Shanbally	116 2 19	115 4 0	
	Finn, William	October, 1832; October, 1839	House and land	Laffala	35 2 22	26 4 0	
	Butler David	October, 1832; October, 1839	House and land	Patrick's Well	58 1 10	75 12 0	
	Davin, Darby	October, 1832; April, 1840	Ditto	Moorestown	110 0 23	102 0 0	
	Daniel, Patrick	October, 1839	Ditto	Patrick's Well	23 1 17	50 15 0	
	Moore, William	April, 1835	House and lands	Glenbawn	123 0 16	197 12 0	

OUNTY WATERFORD. CLONMEL UNION.

Divisions	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
	*Britt, Michael	October, 1832	House and land	Kilmannin	4 3 17	5 5 0	
	*Prendergast, Michael	,,	Ditto	Ditto	3 1 20	6 0 0	
	*Power, Philip	,,	Ditto	Drungowry	3 0 38	2 0 0	
	*Butler, Patrick	November, 1832	Ditto	Kilmanack	42 3 27	79 10 0	
	*Coudon, John	October, 1832	Ditto	Coolnapisson	61 0 0	34 0 0	Traced before.
	*Curreen, Daniel	,,	Ditto	Kilmannin	153 3 20	190 0 0	
	*Cooney, Thomas	,,	Ditto	Kilmacomma	3 0 9	2 0 0	
	*Power, Patrick	,,	Ditto	Ditto	4 0 7	1 0 0	
	*Ducey, John	October, 1832	Ditto	Deerpark	12 2 16	9 13 9	
	*Ducey, James; *Ducey, Thomas	,,	Ditto	Ditto	25 0 32	19 7 6	Valued together in Rate-book.
	Lonergan, Maurice	October, 1832; April, 1840	Ditto	Coolnapisson	41 0 0	22 13 0	
	Lonergan, Edmund	October, 1832; April, 1840	Ditto	Ditto	41 0 0	22 13 0	
	Lonergan, Patrick	October, 1832; April, 1840	Ditto	Ditto	41 0 0	22 13 0	
	Coudon, John	October, 1832; June, 1840	Ditto	Ditto	61 0 0	34 0 0	
	Walsh, Thomas	October, 1832; April, 1840	House and lands	Barnashean	61 0 0	25 16 0	
	Flinn, Patrick	October, 1832; April, 1840	Ditto	Knockmeal	30 3 20	9 18 9	
	Fitzpatrick, Martin	October, 1832; April, 1834	Ditto	Ditto	55 0 0	20 0 0	In Rate-book Knockmaeleigt.
	Foley, Thomas	June, 1840	Ditto	Ditto	25 2 4	6 0 0	
	Foley, William	,,	Ditto	Ditto	25 2 4	6 0 0	
	Hallanan, Patrick	October, 1832; April, 1840	Ditto	Ditto	32 1 17	15 17 6	
	Kerevan, John	October, 1832; April, 1840	Ditto	Ditto	64 3 0	22 3 9	In Rate-book "Kircoran."
	Terry, Thomas	November, 1832; October, 1839	House and land	Rathgormack	112 2 25	121 16 2	
	Fitzgerald, Nicholas	October, 1832; April 1, 1840	Ditto	Ballynafin	95 0 26	74 8 9	
	Phelan, James	October, 1832; April, 1840	Ditto	Ditto	105 1 5¼	87 15 0	"Whelan" in Rate-book.
	Power, David	November, 1832; April, 1840	Ditto	Knockanavalla	119 0 8	88 4 6	
	*Walsh, John	November, 1832	Ditto	Ditto	123 2 25	99 9 0	
	Morrissey, Thomas	October, 1832; April, 1840	Ditto	Ditto	123 0 16	98 16 0	
	Curry, Patrick	October, 1832; October, 1839	Ditto	Mullinadiha	129 2 0	112 0 0	
	Power, William, jun.	October, 1839.	Ditto	Gragenvalla	48 2 15½	28 10 0	
	Power, William, sen.	March, 1840.	Ditto	Ditto	22 2 28	11 18 0	
	Skeahan, James	,,	Ditto	Ditto	40 1 39½	22 10 0	
	Skeahan, John	,,	Ditto	Ditto	48 3 15½	26 10 0	
	Grady, Denis	October, 1832; April, 1840	Ditto	Kilbrack	205 2 35	63 10 0	
	*Torphey, Richard	October, 1832	Ditto	Currakiely	167 0 0	66 19 0	

Rent and Valuation of Occupiers in Four of the principal Streets.*

Borough of Clonmel. Clonmel Union.

Name of Occupier.	Net Annual Value as in Rate Book. £.	s.	d.	Rent. £.	s.	d.	Observations.
Lower Johnson-street.							
Edward Burke	42	0	0	14	0	0	
Samuel Fayle	100	0	0	110	0	0	
Thomas Stokes	40	0	0	36	18	6	
James Burke	56	0	0	90	0	0	
Thomas Delahunty	24	0	0	24	0	0	
William Walsh	14	0	0	16	0	0	
John O'Flanagan	14	0	0	16	0	0	
Joseph Higgins	60	0	0	50	0	0	Fined down to 50*l.*
William Maxey	18	0	0	21	0	0	
Mary Kennedy	12	0	0	12	0	0	
William Cahill	13	0	0	12	0	0	
William Maxey	10	0	0	10	0	0	
Mary Eaton	12	0	0	14	7	6	
John Glesson	65	0	0	52	10	0	
Joseph Sparrow	16	0	0	15	10	0	
Margaret Lanigan	7	0	0	6	6	0	
Patrick Buckley	7	0	0	6	7	0	
John Burchill	20	0	0	6	7	0	
Margaret Smith	18	0	0	24	0	0	
John Brown	13	0	0	14	0	0	
James Fleming	63	0	0	20	0	0	
New Chapel	36	18	5	36	18	5	
Sarah Glascott	45	0	0	50	0	0	
Dr. William Foley	45	0	0	50	0	0	
Rev. Dr. Burke	45	0	0	50	0	0	
Henry Tydd	60	0	0	64	13	0	
Richard Goss	56	0	0	74	0	0	
Mary Bagge	15	0	0	13	0	0	
Patrick Fennelly	40	0	0	40	0	0	
Daniel Kennedy	30	0	0	35	0	0	
Patrick Fennelly	80	0	0	66	5	0	
Dr. Vaughan	30	0	0	20	0	0	
Michael Carbery	21	0	0	28	0	0	
Margaret Fitzpatrick	14	0	0	15	0	0	
John Singleton	20	0	0	20	0	0	
Anne Kennedy	30	0	0	36	0	0	
	1191	18	5	1170	2	5	

Of these 36 tenements 18 pay rent over the valuation, 12 under, and 6 are equal with the valuation.

Name of Occupier.	Net Annual Value as in Rate Book. £.	s.	d.	Rent. £.	s.	d.	Observations.
Main-street.							
Thomas & Huldah Smith	38	0	0	40	0	0	
William Castell	50	0	0	50	0	0	
Edward Power	45	0	0	50	0	0	
Edward Fitzhenry	45	0	0	50	0	0	
Gabriel Fisher	54	0	0	60	0	0	
John Luther, National Bank of Ireland.	75	0	0	65	0	0	Paid a fine of 300*l.*
John Leacy	52	0	0	60	0	0	
William Massey	28	0	0	27	0	0	
Michael Clarke	5	0	0	5	0	0	
Richard Bradford	33	0	0	35	0	0	
John Strene	53	0	0	52	12	0	
David Hughes	40	0	0	50	0	0	
James Dunn	6	0	0	6	6	8	
Patrick Hally	36	0	0	32	0	0	
Thomas O'Brien	52	0	0	36	18	6	
W. and W. Keating	40	0	0	55	0	0	
Edward Rorke	25	0	0	30	0	0	
James Power	40	0	0	40	0	0	
Thomas Cooney	28	0	0	30	0	0	
Michael Tobin	21	0	0	27	0	0	
Patrick Linehan	35	0	0	41	0	0	
John Dunn	5	0	0	5	0	0	
William Byrne	60	0	0	62	0	0	
Patrick Ryan	12	0	0	14	0	0	
Patrick Kinnealy	5	0	0	5	0	0	
John Luther	42	0	0	36	18	6	
William S. Jacob	70	0	0	75	0	0	
John Dumphy	55	0	0	60	0	0	
Timothy Hanrahan	26	0	0	33	5	5	
Widow M. A. Cleary	40	0	0	36	10	0	
John O'Halloran	46	0	0	60	0	0	
James Ryan	6	0	0	6	0	0	
William O'Callaghan	52	0	0	60	0	0	
James Burke	35	0	0	40	0	0	
Thomas Ward	26	0	0	30	0	0	
William Kennedy	7	0	0	8	10	0	
Jeremiah Moriarty	30	0	0	30	0	0	
James Hudson	13	0	0	16	0	0	
Edward Brennan	34	0	0	33	0	0	
Patrick Mahony	31	0	0	33	0	0	
Thomas Prendergast	20	0	0	18	10	0	
Margaret White	5	0	0	5	0	0	
James Mara	40	0	0	55	0	0	
Batholomew Hourigan	5	0	0	5	0	0	

Name of Occupier.	Net Annual Value as in Rate Book. £.	s.	d.	Rent. £.	s.	d.	Observations.
Main-street—*continued.*							
Thomas Butler	5	0	0	5	0	0	
Robert Hovenden	15	0	0	18	9	0	
Patrick O'Neill	5	0	0	6	0	0	
Patrick Corcoran	32	0	0	25	0	0	
Daniel Fleming	18	0	0	42	0	0	
Patrick Quinn	35	0	0	42	0	0	
Michael Lyons	12	0	0	16	0	0	
Maurice Tobin	48	0	0	45	10	0	
William Byrne	5	0	0	5	0	0	
William M'Mahon	5	0	0	5	0	0	
William Finn	12	0	0	50	0	0	
George Armstrong	32	0	0	25	0	0	
Daniel O'Brien	50	0	0	31	10	0	
Simon Hickey	6	0	0	6	10	0	
Matthew Scully	33	0	0	31	10	0	
Ellen Ryan	42	0	0	55	0	0	
Thomas O'Connell	42	0	0	20	0	0	Shop, dwelling, yard, and bakehouse built by himself.
John Collett	21	0	0	25	0	0	
Nicholas Power	5	10	0	6	0	0	
Michael Sullivan	26	0	0	25	0	0	
Edmund Hickey	5	0	0	5	0	0	
Robert Banks	52	0	0	50	0	0	
Sarah Ryan	40	0	0	42	0	0	
Mary Carew	24	0	0	34	0	0	
John White	6	10	0	6	0	0	
Margaret Cassin	45	0	0	55	0	0	
William Hudson	42	0	0	36	18	6	
Pierce Butler	30	0	0	27	13	10	
Robert Davis	80	0	0	79	0	0	
William Hogan	32	0	0	42	0	0	
William Conway	6	10	0	7	0	0	
William Ryan	16	0	0	20	0	0	
Patrick Conway	13	0	0	15	0	0	
Margaret Craw	5	0	0	5	0	0	
Catherine Power	16	0	0	21	0	0	
Edward Buckley	5	0	0	5	0	0	
John Killagrew	12	0	0	20	0	0	
James Ryan	6	0	0	6	10	0	
Nicholas Denn	15	0	0	24	0	0	
William Costello	6	0	0	6	10	0	
Thomas Mangan	9	0	0	11	0	0	
John O'Brien	25	0	0	28	0	0	
James Keating	7	0	0	8	0	0	
James O'Farrell	44	0	0	50	0	0	
—— Phelan	7	0	0	9	0	0	
Richard Graham	45	0	0	55	0	0	
Widow M'Carthy	6	0	0	6	0	0	
Jeremiah Keily	31	0	0	18	18	0	
Nicholas Power	7	10	0	8	0	0	
William Brenan	6	0	0	6	0	0	
Phil. Danniel	36	0	0	27	19	10	
David Clancy	60	0	0	75	0	0	
Widow Mahony	38	0	0	45	0	0	
Thomas Hogan	6	0	0	5	10	0	
Edward Malone	40	0	0	50	0	0	
Catherine Shea	7	0	0	8	10	0	
John Crotty	16	0	0	26	0	0	
Richard Barrett	21	0	0	50	0	0	
Francis Ryan	25	0	0	28	0	0	
Martin Kennedy	20	0	0	24	0	0	
William Doody	6	0	0	6	10	0	
William Landers	6	10	0	7	0	0	
John Burke	30	0	0	45	0	0	
William Heffernan	6	0	0	8	10	0	
John M'Auliff	6	0	0	8	8	0	
Catherine M'Grath	16	0	0	26	0	0	
Anthony Manning	6	0	0	6	10	0	
Anne Fayle	25	0	0	32	4	0	
Patrick Flood	6	0	0	6	18	0	
Francis Ryan	40	0	0	46	0	0	
Thomas Connor	6	0	0	6	0	0	
James Carew	36	0	0	55	0	0	
Patrick Gillan	6	0	0	6	0	0	
John Hackett	56	0	0	43	0	0	
Mary Lombard	9	0	0	12	0	0	
Jeremiah Legge	48	0	0	50	0	0	
John Costelloe	7	0	0	7	0	0	
Henry Streene	65	0	0	68	0	0	
S. and G. Shaw	25	0	0	36	0	0	
James Connell	6	0	0	6	0	0	
John Butler	6	0	0	7	0	0	
Martin Smith	19	0	0	31	4	0	
William Clifford	6	0	0	6	0	0	
Charles Acheson	24	0	0	28	0	0	
Michael Burke	35	0	0	50	0	0	
Martin Smith	10	0	0	10	0	0	
James Healy	22	0	0	25	0	0	
Michael Martin	5	0	0	5	0	0	

* Mentioned in the evidence of Mr. Smith, *ante*, page 539 *b*.

RENT and VALUATION of OCCUPIERS in Four of the principal Streets.—*concluded.*

BOROUGH OF CLONMEL.

Name of Occupier.	Net Annual Value as in Rate Book.			Rent.			Observations.
MAIN STREET—*continued.*	£.	s.	d.	£.	s.	d.	
homas Stokes . . .	10	0	0	21	2	6	
ndrew Barrett . . .	6	0	0	7	0	0	
	3383	10	0	3775	16	9	

Of these 134 tenements, 85 pay rent over the valuation, 25 under, and 24 are equal with the valuation.

Name of Occupier.	Net Annual Value as in Rate Book.			Rent.			Observations.
UPPER JOHNSON-STREET.							
Iorgan Jones . . .	18	0	0	12	0	0	
Irs. Purcell	5	0	0	7	0	0	
Irs. Purcell	18	0	0	30	0	0	
hilip Cunningham . .	20	0	0	32	0	0	
aul Winberry . . .	6	10	0	8	0	0	
ohn Power	10	0	0	5	0	0	
illiam King . . .	9	0	0	10	0	0	
ohn Fitzgerald . . .	2	10	0	3	0	0	
ohn Byrne	4	0	0	5	5	0	
ohn Power	3	0	0	4	4	0	
ohn Gready	7	0	0	6	10	0	
aniel Hickey. . . .	3	0	0	3	10	0	
udith Slattery . . .	10	0	0	10	0	0	
ridget Byrne . . .	15	0	0	10	0	0	
iles Phelan	16	0	0	20	0	0	
ohn Flynn	16	0	0	18	9	6	
aptain Fennell . . .	16	0	0	18	9	6	
homas Staunton . . .	35	0	0	18	9	6	
ebecca Grubb . . .	75	0	0	20	0	0	Paid 500*l.* fine.
emsy Peddar . . .	100	0	0	25	12	6	
mbrose Lane . . .	45	0	0	40	0	0	
lizabeth Walsh . . .	45	0	0	45	0	0	
octor W. Bell . . .	45	0	0	52	10	0	
ohn M'Grath . . .	5	0	0	7	7	0	
homas Boles . . .	5	10	9	6	0	0	
illiam Farrell . . .	4	10	0	5	0	0	
dmund Deay . . .	8	0	0	8	10	0	
ohn Smith	8	0	0	9	0	0	
homas Cooper . . .	8	0	0	8	0	0	
dward Jones . . .	13	0	0	22	0	0	
ames M'Loughlin . .	11	0	0	16	0	0	
ridget M'Clelland . .	2	10	0	3	18	0	
ridget Connors . . .	4	10	0	5	4	0	
ames Sayers	6	10	0	8	0	0	
illiam Devan . . .	10	0	0	13	0	0	
ary Barrett	7	10	0	9	0	0	
homas Hill	7	10	0	8	8	0	
ohn Grant	3	0	0	4	12	6	
ary English . . .	3	0	0	5	0	0	
ames Dunne	12	0	0	5	16	4	
	643	10	0	549	15	10	

Of these 40 tenements, 27 are rated for Poor Laws under the rents paid, 10 over, and 3 are valued equally with the rents so paid.

Name of Occupier.	Net Annual Value as in Rate Book.			Rent.			Observations.
BAGWELL-STREET.							
homas Roberts . . .	80	0	0	25	0	0	
ohn M'Loughlin . .	10	0	0	16	0	0	
ophia Cruise . . .	14	0	0	18	0	0	

CLONMEL UNION.

Name of Occupier.	Net Annual Value as in Rate Book.			Rent.			Observations.
BAGWELL ST.—*continued.*	£.	s.	d.	£.	s.	d.	
Joseph Corbett . . .	12	0	0	16	0	0	
Richard P. Vowell . .	40	0	0	40	0	0	
Daniel Hearne . . .	80	0	0	105	0	0	
Ellen Cormick . . .	6	10	0	8	0	0	
J. M'Inearney . . .	18	0	0	20	0	0	
Joseph Kenny . . .	11	0	0	15	0	0	
William Keely . . .	21	0	0	26	0	0	
William Millar . . .	25	0	0	31	10	0	
Richard Labarte . . .	38	0	0	40	0	0	
Thomas Murphy . . .	52	0	0	25	0	0	
John Greene	32	0	0	30	0	0	
Abigal Whitten . . .	35	0	0	31	10	0	
Thomas Clarke . . .	40	0	0	45	0	0	
Thomas Power . . .	8	0	0	10	0	0	
John Everard . . .	6	0	0	6	18	0	
Thomas Bryan . . .	8	0	0	12	10	0	
William Burke . . .	9	0	0	18	0	0	
Edward Brennan . . .	50	0	0	25	0	0	
William Burke . . .	20	0	0	9	10	0	
Mary Donohoe . . .	12	0	0	16	0	0	
Patrick Sullivan . . .	7	0	0	9	2	0	
John Hanbury . . .	10	0	0	11	0	0	
David Drohan . . .	10	0	0	18	0	0	
Michael Cahill . . .	10	0	0	14	0	0	
Commis. of Excise . .	34	0	0	37	0	0	
Mary and Ann Jacob . .	34	0	0	42	0	0	
James Prosser, Club House	60	0	0	13	0	0	
Jane Jacob	28	0	0	30	0	0	
James Glissan . . .	26	0	0	25	0	0	
Thomas G. Power . .	26	0	0	25	0	0	
Doctor Phelan . . .	25	0	0	25	0	0	
Jane M'Clelland . . .	26	0	0	21	10	6	
William Forrestal . .	26	0	0	28	0	0	
John Casey	32	0	0	54	0	0	
Richard Duckett . . .	32	0	0	29	0	0	
Richard Duckett . . .	32	0	0	29	0	0	
Doctor Shiel	42	0	0	36	18	5	
James Clancy . . .	18	0	0	25	0	0	
Ellen O'Reily	16	0	0	30	0	0	
Sarah Mason	38	0	0	30	0	0	
Francis Grubb . . .	65	0	0	103	9	7	
M'Sweeny, O'Brien, & Co.	65	0	0	100	0	0	
William Halbert . . .	6	0	0	12	0	0	
Thomas B. Russel . .	40	0	0	52	10	0	
Robert Sutherland . .	20	0	0	23	0	0	
David Thornton . . .	14	0	0	23	0	0	
Mary Butler	60	0	0	120	15	0	
Jane Smith	21	0	0	28	0	0	
Thomas Burke . . .	16	0	0	25	0	0	
Michael Farrel . . .	5	0	0	6	0	0	
Patrick Hearne . . .	28	0	0	50	0	0	
John Maher	22	0	0	30	0	0	
John Murphy	6	10	0	6	10	0	
William Hayes	30	0	0	34	0	0	
Margaret Coll . . .	26	0	0	40	0	0	
Owen Sullivan . . .	6	0	0	7	0	0	
	1590	0	0	1783	13	6	

Of these 59 tenements, 42 pay rent over the valuation, 14 under, and 3 are equal with the valuation.

SUMMARY OF PRECEDING TABLE.

COMPARISON of POOR LAW VALUATION with RENT of FOUR of the principal Streets in Clonmel.

No.	STREETS.	Number of Tenements valued, whose Rents are given.	Total Poor Law valuation.			Total Rents paid.			Number of Tenements of which the Valuation is less than the Rent.	Number whose Valuation exceeds the Rent.	Number whose Valuation is equal to the Rent.	Amount by which Rent exceeds Poor Law valuation.			Amount by which Poor Law valuation exceeds Rent.		
			£.	s.	d.	£.	s.	d.				£.	s.	d.	£.	s.	d.
1	Lower Johnson-street	36	1191	18	5	1170	2	5	18	12	6	..			21	16	0
2	Main-street . . .	134	3383	10	0	3775	16	9	85	25	24	392	6	9			
3	Upper Johnson street	40	643	10	0	549	15	10	27	10	3	..			93	14	2
4	Bagwell-street . .	59	1590	0	0	1783	13	6	42	14	3	193	13	6			
		269	6808	18	5	7279	8	6	172	61	36						

APPENDIX.

Clonmel.

Valuation for Paving and Lighting compared with Poor Law Valuation.

VALUATION for PAVING and LIGHTING compared with POOR LAW VALUATION in Four of the principal Streets.*

BOROUGH OF CLONMEL.

Name of Occupier.	Under Paving and Lighting. £.	s.	d.	Under Poor Law. £.	s.	d.
LOWER JOHNSON-STREET.						
Edward Burke	40	0	0	42	0	0
Thomas Stokes	40	0	0	40	0	0
Samuel Fayle	110	0	0	100	0	0
James Burke	55	0	0	55	0	0
Thomas Delahunty	25	0	0	24	0	0
William Walsh	12	0	0	14	0	0
John O'Flanagan	12	0	0	14	0	0
Joseph Higgins	60	0	0	60	0	0
William Maxey	20	0	0	18	0	0
Mary Kennedy	6	0	0	12	0	0
Thomas Everard	6	0	0	5	0	0
William Cahill	6	0	0	13	0	0
William Masey	8	0	0	10	0	0
Mary Eaton	10	0	0	12	0	0
Batholomew Walsh	20	0	0	20	0	0
Bartholomew Walsh	35	0	0	65	0	0
John Glisson	60	0	0	65	0	0
Joseph Sparrow	15	10	0	16	0	0
Margaret Lanigan	5	0	0	7	0	0
Patrick Buckley	8	0	0	7	0	0
John Burchill	18	0	0	20	0	0
Margaret Smith	18	0	0	16	0	0
John Brown	10	0	0	13	0	0
James Fleming	70	0	0	63	0	0
Sarah Glasscott	40	0	0	45	0	0
Dr. William Foley	40	0	0	45	0	0
Rev. Dr. Burke	40	0	0	45	0	0
Henry Eydd	70	0	0	60	0	0
B. P. Phelan	40	0	0	38	0	0
Ellen Duggan	9	0	0	10	0	0
Richard Goss	75	0	0	56	0	0
Thomas Harvey	20	0	0	8	0	0
Mary Bagge	18	0	0	15	0	0
William King, jun.	22	0	0	55	0	0
Patrick Fennelly	40	0	0	40	0	0
Daniel Kennedy	25	0	0	30	0	0
Patrick Fennelly	100	0	0	80	0	0
Robert Romley	45	0	0	36	0	0
Dr. Vaughan	30	0	0	30	0	0
Michael Carbery	25	0	0	21	0	0
Not occupied	40	0	0	36	0	0
Richard Shanahon	30	0	0	21	0	0
Margaret Fitzpatrick	14	0	0	14	0	0
John Singleton	20	0	0	20	0	0
Thomas Shaughnessy	32	0	0	35	0	0
Michael Glisson	32	0	0	35	0	0
Alice Hinds	25	0	0	24	0	0
Anne Kennedy	35	0	0	30	0	0
William M'Guire	30	0	0	25	0	0
Hester Kempston	30	0	0	22	0	0
William Sheehy, No. 1	20	0	0	18	0	0
William Sheehy, No. 2	20	0	0	18	0	0
Andrew Phelan	30	0	0	21	0	0
Nicholas Fell	18	0	0	14	0	0
Mary Malcey	8	0	0	11	0	0
Dennis Madden	10	0	0	12	0	0
Richard Millea	35	0	0	20	0	0
	1737	10	0	1701	0	0

Of these 57 tenements 25 are valued for Paving and Lighting over the Poor Law valuation, 24 under, and 8 equal.

Name of Occupier.	Under Paving and Lighting. £.	s.	d.	Under Poor Law. £.	s.	d.
MAIN-STREET.						
Mathew Scully	35	0	0	33	0	0
Ellen Ryan	40	0	0	42	0	0
Thomas O'Connell	40	0	0	42	0	0
John Collett	25	0	0	21	0	0
Michael Sullivan	35	0	0	26	0	0
Robert Banks	52	0	0	52	0	0
Sarah Ryan	40	0	0	40	0	0
Mary Carew	25	0	0	24	0	0
Margaret Cassin	40	0	0	45	0	0
William Hudson	40	0	0	42	0	0
Pierce Butler	30	0	0	30	0	0
James O'Neill	30	0	0	28	0	0
Patrick Davies	90	0	0	80	0	0
J. and W. Crean	16	0	0	18	0	0
William Hogan	35	0	0	32	0	0
William Ryan	18	0	0	16	0	0
Patrick Conway	18	0	0	13	0	0
Catherine Power	25	0	0	10	0	0
John K. Magren	14	0	0	12	0	0
Nicholas Denn	20	0	0	15	0	0
Thomas Mangan	9	0	0	9	0	0
James O'Brien	32	0	0	25	0	0

CLONMEL UNION.

Name of Occupier.	Under Paving and Lighting. £.	s.	d.	Under Poor Law. £.	s.	d.
MAIN-STREET—*continued*,						
James Keating	.	.	.	7	0	0
James O'Farrell	48	0	0	44	0	0
Richard Graham	55	0	0	45	0	0
Jeremiah Keely	40	0	0	31	0	0
C. O'Gorman	20	0	0	18	0	0
Philip Danniel	35	0	0	34	0	0
Daniel Clancy	60	0	0	60	0	0
Widow Mahony	45	0	0	38	0	0
Edward Malone	50	0	0	40	0	0
John Crotty	26	0	0	16	0	0
Richard Barrett	14	0	0	21	0	0
Francis Ryan	30	0	0	25	0	0
Martin Kennedy	25	0	0	20	0	0
Ellen Conway	40	0	0	33	0	0
John Burke	35	0	0	30	0	0
Catherine M'Greath	24	0	0	16	0	0
Francis Ryan	46	0	0	40	0	0
James Carew	45	0	0	36	0	0
John Hackett	65	0	0	56	0	0
Jeremiah Legge	60	0	0	48	0	0
Henry Strene	60	0	0	65	0	0
John Butler	69	0	0	57	0	0
Martin Smith	32	0	0	19	0	0
Richard Harvey	30	0	0	24	0	0
Daniel Sweeny	24	0	0	28	0	0
Charles Achison	24	0	0	24	0	0
James Healy	32	0	0	22	0	0
James Kelvin	32	0	0	25	0	0
Thomas Stokes	20	0	0	10	0	0
Thomas and H. Smith	38	0	0	38	0	0
William Castell	60	0	0	50	0	0
Edward Power	45	0	0	45	0	0
Edward Fitzhenry	45	0	0	45	0	0
Gabriel Fisher	50	0	0	54	0	0
Archibald Cook	55	0	0	53	0	0
John Leavy	60	0	0	52	0	0
William Massey	28	0	0	28	0	0
Richard Bradford	50	0	0	33	0	0
John Strene	55	0	0	53	0	0
David Hughes	40	0	0	40	0	0
Patrick Halby	35	0	0	36	0	0
Thomas O'Brien	55	0	0	26	0	0
W. and W. Keating	41	0	0	40	0	0
Edward Roche	25	0	0	25	0	0
James Power	40	0	0	40	0	0
Thomas Cooney	30	0	0	28	0	0
Michael Tobin	20	0	0	21	0	0
Patrick Lenihan	35	0	0	35	0	0
William Byrne	50	0	0	60	0	0
John Dunne	28	0	0	26	0	0
Patrick Ryan	15	0	0	12	0	0
John Luther, Stamp-office	45	0	0	42	0	0
William S. Jacob	60	0	0	70	0	0
John Dunphy	60	0	0	55	0	0
Timothy Hanrahan	30	0	0	26	0	0
Widow M. A. Cleary	40	0	0	40	0	0
John O'Halloran	52	0	0	40	0	0
James Burke	30	0	0	30	0	0
P. Ward	40	0	0	26	0	0
Jeremiah Moriarty	34	0	0	30	0	0
James Hudson	14	0	0	13	0	0
Edward Brennan	35	0	0	34	0	0
Patrick Mahony	32	0	0	31	0	0
Thomas Prendergast	18	0	0	20	0	0
James Mara, No. 1	30	0	0	15	0	0
James Mara, No. 2	32	0	0	25	0	0
Robert Hovendon	20	0	0	15	0	0
Patrick Corcoran	28	0	0	32	0	0
Daniel Flemming	45	0	0	18	0	0
Patrick Quinn	45	0	0	36	0	0
Michael Lyons	16	0	0	12	0	0
John Shanahan	32	0	0	27	0	0
Maurice Tobin	40	0	0	48	0	0
Anne Cassin	45	0	0	32	0	0
Not occupied	28	0	0	22	0	0
Lawrence Prendergast	35	0	0	30	0	0
Not occupied	30	0	0	30	0	0
George Armstrong	35	0	0	32	0	0
Daniel O'Brien and Gordon	85	0	0	50	0	0
	3731	0	0	3301	0	0

Of these 100 tenements, 67 are valued for Paving and Lighting over the Poor Law valuation, 16 under, and 17 equal.

* Mentioned in the evidence of Mr. Smith, *ante*, page 539 *b*.

APPENDIX.

Clonmel.

Valuation for Paving and Lighting compared with Poor Law Valuation.

VALUATIONS for PAVING and LIGHTING, and for POOR RATE—*concluded.*

BOROUGH OF CLONMEL. CLONMEL UNION.

Name of Occupier.	Under Paving and Lighting. £.	s.	d.	Under Poor Law. £.	s.	d.
UPPER JOHNSON-STREET.						
Morgan Jones	25	0	0	18	0	0
Morgan Jones	7	0	0	5	0	0
Morgan Jones	12	0	0	10	0	0
Mrs. Purcell	5	0	0	5	0	0
Mrs. Purcell	20	0	0	18	0	0
Philip Cunningham	20	0	0	20	0	0
Paul Winbury	7	0	0	6	10	0
John Bagg	7	0	0	6	10	0
John Power	10	0	0	10	0	0
William King	10	0	0	9	0	0
Bridget Gorman	5	0	0	4	0	0
John Byrne	5	0	0	4	0	0
James Slattery	5	0	0	3	0	0
John Power	5	0	0	3	0	0
John Gready	5	0	0	7	0	0
John Maxey	7	0	0	8	0	0
Judy Slattery	12	0	0	10	0	0
Bridget Byrne	18	0	0	15	0	0
Catherine Stanton	18	0	0	16	0	0
Miles Phelan	18	0	0	16	0	0
John Flinn	18	0	0	16	0	0
Captain Fennell	18	0	0	16	0	0
Thomas Staunton	45	0	0	35	0	0
Henry Peddar	118	0	0	100	0	0
Ambrose Lane	50	0	0	45	0	0
Elizabeth Walsh	50	0	0	45	0	0
Dr. W. Bell	50	0	0	45	0	0
Not occupied	50	0	0	45	0	0
John M'Grath	6	0	0	5	10	0
Thomas Boles	6	0	0	5	10	0
Jeremiah Myers	6	0	0	6	10	0
Edward Deay	8	0	0	8	0	0
John Smith	8	0	0	8	0	0
Thomas Cooper	10	0	0	8	0	0
Edward Jones	30	0	0	35	0	0
James M'Laughlin	12	0	0	11	0	0
James Sayers	5	0	0	6	10	0
William Devan	10	0	0	10	0	0
Mary Barrett	8	0	0	7	10	0
Thomas Hill	8	0	0	7	10	0
Mary English	5	0	0	3	0	0
James Dunn	15	0	0	12	0	0
	757	0	0	675	0	0

Of these 42 tenements, 31 are valued for Paving and Lighting over the Poor Law valuation, 5 under, and 6 are valued equally.

Name of Occupier.	Under Paving and Lighting. £.	s.	d.	Under Poor Law. £.	s.	d.
BAGWELL-STREET.						
Thomas Roberts	80	0	0	80	0	0
Thomas Butler	45	0	0	32	0	0
James M'Loughlin	20	0	0	10	0	0
Sophia Cruise	18	0	0	14	0	0
Joseph Corbett	15	0	0	12	0	0
Richard Powell	40	0	0	40	0	0
Henry Townsend	45	0	0	42	0	0
Daniel Hearne	40 46	0 0	0 0	80	0	0
BAGWELL-STREET—*continued.*						
Daniel Hearne	20	0	0	12	0	0
E. Cormick	12	0	0	6	10	0
James M'Kearney	18	0	0	18	0	0
William Harley	7	0	0	11	0	0
William Kelly	15	0	0	21	0	0
William Millar	25	0	0	25	0	0
Richard Labarte	35	0	0	38	0	0
Thomas Murphy	60	0	0	52	0	0
John Green	36	0	0	32	0	0
Alexander Whitten	40	0	0	35	0	0
Thomas Clarke	50	0	0	40	0	0
Thomas Power	8	0	0	8	0	0
John Everard	5	0	0	6	0	0
William Burke	9	0	0	9	0	0
Edward Brennan	100	0	0	50	0	0
William Duckett	15	0	0	15	0	0
William Burke	20	0	0	20	0	0
M. Donohoe	14	0	0	12	0	0
Patrick Sullivan	7	0	0	7	0	0
John Hanbury	10	0	0	10	0	0
David Drohan	10	0	0	10	0	0
Michael Cahill	5	0	0	10	0	0
Commissioners of Excise	40	0	0	34	0	0
James Prosser	60	0	0	60	0	0
Ja. Jacob	30	0	0	28	0	0
James Glissan	25	0	0	26	0	0
Thomas G. Power	25	0	0	26	0	0
Joseph Kenny	25	0	0	26	0	0
Doctor Phelan	25	0	0	25	0	0
James M'Clelland	25	0	0	26	0	0
William Forrestal	25	0	0	26	0	0
John Casey	24	0	0	32	0	0
John Casey	18	0	0	18	0	0
Patrick Armstrong	18	0	0	18	0	0
Richard Duckett	38	0	0	32	0	0
Richard Duckett	38	0	0	32	0	0
Doctor Sheil	50	0	0	42	0	0
James Clancy	25	0	0	18	0	0
Ellen O'Reilly	15	0	0	16	0	0
Sarah Mason	45	0	0	38	0	0
Francis Grubb	60	0	0	65	0	0
M'Sweeney, O'Brien & Co.	100	0	0	65	0	0
William Halbert	5	0	0	6	0	0
Thomas B. Russell	20	0	0	20	0	0
David Thornton	15	0	0	14	0	0
Mary Butler	76	0	0	60	0	0
Jane Smith	22	0	0	17	0	0
Thomas Burke	22	0	0	16	0	0
Patrick Hearne	40	0	0	38	0	0
John Maher	25	0	0	22	0	0
William Hayes	30	0	0	30	0	0
Margaret Coll	35	0	0	25	0	0
	1871	0	0	1658	10	0

Of these 60 tenements, 29 are valued for Paving and Lighting over the Poor Law valuation, 15 under, and 16 equal.

SUMMARY OF PRECEDING TABLE.

COMPARISON of the VALUATIONS for POOR RATE and for PAVING and LIGHTING in Four of the Principal Streets of Clonmel.

No.	STREETS.	Number of Tenements valued under both Acts.	Total Valuation under Paving and Lighting Act. £. s. d.	Total Valuation under Poor Law. £. s. d.	Number of Tenements whose valuation for Paving and Lighting exceeds the valuation for Poor Rate.	Number whose valuation for Paving and Lighting is less than Poor Law valuation.	Number valued equally under both Acts.	Excess of Paving and Lighting Valuation over Poor Law valuation. £. s. d.
1	Lower Johnson-street	57	1737 10 0	1701 10 0	25	24	8	36 0 0
2	Main-street	100	3731 0 0	3301 0 0	67	16	17	430 0 0
3	Upper Johnson-street	42	757 0 0	675 0 0	31	5	6	82 0 0
4	Bagwell-street	60	1871 0 0	1658 10 0	29	15	16	212 10 0
	Total in the above streets	259	8096 10 0	7336 0 0	152	60	47	760 10 0

APPENDIX.

Clonmel.

Valuation for Paving and Lighting compared with Poor Law Valuation.

COMPARISON of VALUATION for POOR RATE with VALUATION under PAVING and LIGHTING ACT; in 36 STREETS.

BOROUGH OF CLONMEL. CLONMEL UNION.

Situation of Property in respect of which Voter registers.	Valuation under Paving and Lighting Act.	Valuation under Poor Law.	Situation of Property in respect of which Voter registers.	Valuation under Paving and Lighting Act.	Valuation under Poor Law.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
Salmon's-lane	23 0 0	23 10 0	Tennison's-lane	20 0 0	23 10 0
Market-street	182 0 0	210 0 0	Cooney's-lane	30 0 0	31 0 0
Elbow-lane	25 0 0	21 0 0	White's-lane	30 0 0	36 10 0
Constitution-lane	121 0 0	106 0 0	Hopkins'-lane	30 0 0	36 10 0
Shamble's-lane	101 0 0	107 0 0	Phelan's-lane	10 0 0	8 0 0
Dublin-street	1,050 0 0	970 0 0	Mary-street	759 0 0	645 10 0
Ball Alley-lane	32 0 0	43 0 0	Peter-street	143 0 0	144 0 0
Connell's-court	62 0 0	63 0 0	George's-court	89 0 0	77 10 0
Abbey-street	441 0 0	548 0 0	Morton-street	604 0 0	523 0 0
Duncan's-street	735 0 0	723 0 0	Short-street	10 0 0	10 0 0
Bank's-lane	31 0 0	24 0 0	William-street	324 0 0	298 0 0
Blue Anchor-lane	53 0 0	65 0 0	Bolton-street	200 0 0	208 0 0
Flay-lane	20 0 0	19 0 0	Cashel-street	61 0 0	115 0 0
Wall's-lane	15 0 0	10 0 0	Queen-street	105 0 0	114 0 0
Bridge-street	531 0 0	559 0 0	Catherine-street	113 0 0	92 0 0
Castle's-alley	20 0 0	26 0 0	Charles-street	163 0 0	140 0 0
Grubb's-court	116 0 0	112 0 0	Richmond-street	466 0 0	605 0 0
Gordon-street	512 0 0	418 0 0			
Sherlock's-lane	45 0 0	34 0 0	Total	7,272 0 0	7,189 0 0

COMPARISON of RENT with VALUATION, in 36 STREETS.

BOROUGH OF CLONMEL. CLONMEL UNION.

STREETS.	Net Value in Rate Book.	Rent.	STREETS.	Net Value in Rate Book.	Rent.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
Salmon's-lane	30 0 0	34 0 0	Sherlock's-lane	23 0 0	21 18 8
Market-street	170 0 0	171 0 0	Tennison's-lane	23 10 0	24 16 0
Shamble's-lane	50 0 0	26 0 0	Cooney's-lane	6 0 0	6 10 0
Dublin-street	996 10 0	1,108 1 2	White's-lane	44 0 0	65 0 0
Flanagan's-lane	22 10 0	26 9 10	Hopkins'-lane	31 0 0	23 10 0
Ball Alley-lane	28 0 0	33 0 0	Phelan's-lane	10 0 0	42 0 0
Connell's-court	63 0 0	75 0 0	Mary-street	540 19 9	681 3 10
Abbey-street	525 0 0	458 6 0	Peter-street	121 10 0	115 4 0
Duncan's-street	594 0 0	424 4 6	George's-court	77 10 0	135 0 0
Bank's-lane	12 0 0	4 0 0	Morton-street	431 0 0	526 13 4
Blue Anchor-lane	40 10 0	51 0 0	William-street	189 10 0	208 0 6
Flay-lane	25 10 0	26 10 0	Bolton-street	154 10 0	184 0 0
Wall's-lane	27 10 0	46 10 0	Cashel-street	203 0 0	209 0 0
Dunphy's-lane	5 0 0	4 12 6	Queen-street	135 0 0	139 0 8
Bridge-street	414 0 0	209 0 5	Catherine-street	76 10 0	92 10 0
Collett's-lane	5 0 0	6 0 0	Charles-street	82 0 0	50 4 0
Castle's-alley	26 0 0	37 0 0	Richmond-street	605 10 0	386 8 0
Grubb's-court	94 0 0	100 0 0			
Gordon-street	270 0 0	338 1 4	Total	6,152 19 9	6,089 14 9

Instances of Low Valuation.

INSTANCES of LOW VALUATION, as compared with RENT, with remarks by the Valuator.

CLONMEL UNION.

Name of Occupier.	Name of Landlord.	Extent in Irish Measure.	Net Annual Value, as in Rate Book.	Rent.	Observations.
		A. R. P.	£. s. d.	£. s. d.	
(*a*) Thomas Sadler	Mr. Moore	25 0 0	100 0 0	150 0 0	
Moore of Barns	. .	349 0 0	960 0 0	1396 0 0	Worth that.
Samuel Perry	Mr. Perry	135 0 0	251 0 0	. .	The rent is under 2*l.* an acre.
John Keatinge	. .	125 0 0	209 14 0	209 14 0	If advertised it would let for 2*l.* 10*s.* or 3*l.* per acre.
(*b*) William Quin	Mr. Green	41 0 0	37 0 0	. .	The rent is either 30*s.* or 40*s.* an acre.
(*c*) Thomas Ryan	Mr. Keele	97 0 0	242 0 0	. .	Let the other day for 4*l.* per acre, and 500*l.* fine.
(*d*) Patrick Shanahan	Sir R. Keane	47 0 0	75 11 0	. .	Rent 2*l.* 11*s.* 6*d.* per acre, but it is not paid.
(*e*) Patrick Doyle	. . .	316 0 0	100 0 0	150 0 0	Mr. Peddar offered 3000*l.* for this farm.
(*f*) Thomas Dopping	. .	183 0 0	18 4 0	. .	For 8 of those acres 20*l.* is paid.

Mr. Peddar gave 3000*l.* for a property, and has since laid out nearly 2000*l.* in improvements. The Poor Law valuation of this property is 120*l.* net annual value.

The above information was furnished by Mr. Peddar.

I afterwards questioned the valuator relative to the valuation of those farms, and the following are his answers:—

(*a*) The valuator thinks no one could live on the profits arising from this farm if he paid 150*l.* rent. The person who is at present in possession is an independent man, and took it for his convenience.

(*b*) Two or three farmers who held this farm were broke.

(*c*) Part of this land is good, and a part light. Thinks it impossible that the rents as stated above could be paid, unless the tenant broke it up, and thus take the worth out of the land in a few years; and in this exhausted state throw it back on the landlord; believes that the 500*l.* fine is to be allowed in the rent.

(*d*) Considers the valuation sufficient.

(*e*) A great portion of the farm is mountain, and the rent is considered high by everyone.

(*f*) Is all mountain unless some few reclaimed patches; the best part of his ground is let and valued on other persons.

J. N.

THURLES UNION.

Extracts from Minute-Book of Board of Guardians.

Extracts from Minute-book.

AT the first meeting of the Board of Guardians of the Thurles Union, held in the Court-house, Thurles, on Saturday the 25th day of May, 1839,—Present, 8 ex-officio and 23 elected guardians,—

Resolved,—That a sum not exceeding 300*l.* be given as a remuneration to the Valuator for valuing the lands and all other rateable property of the Union, and that the clerk be directed forthwith to insert advertisements in the *Nenagh Guardian* and the *Tipperary Free Press*, calling upon qualified persons for tenders for valuing the same.

Advertisement for Valuator.

Resolved,—That the appointment of Valuator be made by the Board of Guardians collectively, and not by any committee.

Resolved,—That the seven following gentlemen be appointed as a standing committee for superintending the Valuation of the rateable property of the Union:—

Valuation Committee.

Messrs. Henry Langley,
John Lloyd,
Patrick Fogarty,
John Lenigan,
Messrs. John Lamphier,
Patrick Fogarty,
Solomon Cambie.

At a meeting of the Board, 22nd June, 1839—

It was proposed by John B. O'Brien, Esq., seconded by John Lenigan, Esq., That the Board do now proceed to elect a Valuator for this Union. It was moved as an amendment by P. Fogarty, Esq., seconded by William Foley, Esq., That the Board do postpone the appointment of Valuator to the 12th day of July next. On a division the original resolution was carried.

The proposals of the following gentlemen were then read by the clerk:—

	£.	s.	d.		
Messrs. Thomas Pennefather . .	2	10	0	per 1000 acres.	
Cook and Fogarty . . .	300	0	0	the whole.	
M. B. Fogarty. . . .	1	19	6	per 1000 acres.	
Martin Quinlan . . .	2	1	8	ditto.	
Milo Bourke	2	5	0	ditto	plantation measure.
Scully and Fogarty . .	2	12	6	ditto	statute measure.
Daniel Slattery . . .	1	10	0	ditto	plantation measure.
Denis Leahy	1	19	0	ditto	ditto.
Daniel Purcell	1	16	0	ditto	statute measure.
Ramsey and Cadney . .	8	6	0	ditto	ditto.

On the proposals of the foregoing gentlemen being considered and a poll being taken, there appeared for Messrs. Scully and Fogarty 8, for Mr. Leahy 17. Mr. Leahy was accordingly elected the Valuator of the Union.

Valuator appointed.

Mr. Leahy was then called in, and the following questions asked of him by the chairman:—1st. Whether he would make any additional charge for surveying, or for any other operation required?—Answer. No additional charge, unless for an actual survey of any portion of the Union required. 2nd. Whether he will personally inspect and value the property of the Union?—Answer. Yes. 3rd. Whether he will require any assistant, and what description?—Answer. No. 4th. Whether he will engage to have the Valuation completed against the 25th March next?—Answer. Yes. Mr. Leahy then withdrew.

It was consequently proposed by John B. O'Brien, Esq., seconded by John Lloyd, Esq., That Mr. Leahy be allowed 12 months for the completion of the Valuation of the Union.—Carried.

One year allowed for valuation.

At a meeting held the 3rd August, 1839—

Proposed by Robert Lidwell, Esq., seconded by Theobald Wellington, Esq., That 2*l.* be the maximum allowed Mr. Leahy for attendance at sessions, in case his valuation be not amended or quashed; and that in the event of an erroneous valuation 10*s.* be the maximum allowed Mr. Leahy.—Carried.

Proposed by John Lloyd, Esq., seconded by William Foley, Esq., That Mr. Leahy be paid according to his original valuation, 1*l.* 9*s.* for any valuation that may be necessary in consequence of change of occupancy.—Carried.

Proposed by John Lloyd, Esq., seconded by Theobald Wellington, Esq., That the Valuation Committee meet a fortnight after any communication from Mr. Leahy.—Carried.

Proposed by John Lloyd, Esq., seconded by William Foley, Esq., That Mr. Leahy's own security, together with his father, Mr. Patrick Leahy, and his brother, Mr. Edmond Leahy, are approved of as securities, and that the bonds are perfected against the next day of meeting.—Carried.

Valuator's securities.

APPENDIX.

Thurles.

Extracts from Minute-book.

At a meeting, 31st August, 1839—

Proposed by John Russell, Esq., seconded by Captain Armstrong, That new advertisements be issued for a Valuator of the Union, in consequence of Mr. Leahy not having perfected his bond, in accordance with a resolution of the Board of the last meeting.

As an amendment it was proposed by John Lloyd, Esq., seconded by J. P. Lamphier, Esq., That Mr. Leahy be written to by the clerk, to ascertain why he has not come forward to perfect his securities.—The original motion was withdrawn and the amendment carried.

First sitting of the Valuation Committee, 14th December, 1839:—

It was proposed by J. P. Lamphier, Esq., seconded by Henry Langley, Esq., That, having examined and considered Mr. Leahy's valuation-sheets of part of the division of Holycross, we have no objection to make against them.

At a meeting of the Board, 20th July, 1840—

Maximum value proposed at Board.

Moved by Mr. Lenigan, seconded by Mr. Sauce, That it is the opinion of the Board that 2*l.* per acre be the highest value at which any land in the Union should be valued, except town-fields, and that such, the opinion of the Board, be communicated to Mr. Leahy the Valuator.

Negatived by a majority of one.

Moved by George Ryan, Esq., seconded by Sir Henry Carden, That as an amendment it be resolved that the said resolution do not pass, as such resolution would be a restraint on the Valuator, and contrary to the spirit of the Poor Law Act.—The amendment was then put to the poll, when there appeared for the amendment 13, against it 12.

At a meeting of the Valuation Committee, held 26th September, 1840—

Mr. Leahy, the Valuator, laid before the Committee his valuation of the several divisions of Holycross, Mealiff, Ballycahill, and Templebeg.

The Chairman, with the assistance of the other members, and of George Ryan, Esq., of Inch, who was present at the meeting, entered very minutely into the particular valuation of each respective division, and into the entire generally; and made no objection to Mr. Leahy's valuation.

Evidence.

Evidence.

Mr. Leahy, Valuator.

Mr. DENIS LEAHY, Valuator, *examined.*

His qualifications.

Is a professional valuator and civil engineer. Competent persons were invited by advertisement to send in proposals for valuing the Union, and his being the lowest was accepted. The instructions furnished to him were the printed books on valuation and rating, published by the Commissioners, and instructions from the Guardians to submit his field-books as soon as completed to a Committee, consisting of seven members of the Board (two ex officio and five elected), three or more of whom were to meet and revise the valuation of each division as it was completed, assisted by such of the Guardians of the division as might choose to attend. There were very few objections made by the committee. In every case in which the committee suggested an alteration he reviewed the valuation, and where he was not satisfied that the objection was proper to be allowed he retained his original valuation, and he thinks that this was the case in the great majority of the cases objected to. Knows the Union very intimately for a number of years. His valuation for the poor-rate is lower than he would have valued the Union if employed to do so as between landlord and tenant, perhaps from five to seven per cent. lower; it is also below the rentals of the landlords generally (exceeding them only in cases where old leases exist); he would lay it five to twelve per cent. below the rents in the case of large proprietors, and from fifteen to twenty in the case of small proprietors. Taking a particular instance of the latter class, Mr. —— (with an income of about 300*l.* per annum), whose tenants pay their rent punctually, and referring to his valuation-book, the exact per centage of his valuation under the rent paid is fifteen per cent. Taking the case of a large proprietor, with an income of 5000*l.* to 6000*l.* per annum, and again referring to his field-book, the rents paid in a particular townland, recently let, exceed his valuation under the Poor Law Act by seven or eight per cent.; but this particular portion of the property of the individual referred to is let considerably below the estates of the majority of the large proprietors in the Union, and is perhaps the lowest let land in the Union of recent lettings. In valuing the Union he set out on the principle of giving every man an interest in his farm, one-fourth as great an interest as the landlord, that is to say, paying as rent the valuation he has put on it for poor-rate, the tenant's interest would sell for one-fourth as much as the fee-simple of the land. The houses which are in the Union he has valued from thirty to thirty-five per cent. under the rents at which they are let. There are some coal-pits in that portion of the barony of Sleevardagh which is in the Union, but they have not as yet been valued. By much the greater portion of the Union is let upon leases, but a considerable portion within the last ten years has fallen out of lease, and has not been renewed: it is now held from year to year: possibly a sixth or a seventh of the Union may be out of lease. As leases drop he is of opinion they will not be renewed. The tenants require a good deal of persuasion to induce them to come forward to register, even in cases where there is an undoubted interest to confer the franchise; the grounds of their unwillingness are several: 1st, they do not like to let their landlords see they have such an interest in their holdings, lest the rent should be raised on the expiration

Documents furnished.

Valuation for poor rate lower than between landlord and tenant.

Lower than actual rents.

Standard of value.

Leases formerly general, but not renewed.

Unwillingness of tenants to register as voters.

Their reasons.

of the lease; a second reason is, that, being registered, they are obliged to oppose the wishes either of their landlords or of the clergy and the bulk of their neighbours.

JOHN LLOYD, Esq., Chairman of Board, *examined.*

J. Lloyd, Esq., Chairman of Board.

Is an ex-officio Guardian and Chairman of the Board. Is of opinion that Mr. Leahy's valuation is a very low one, perhaps twenty-five per cent. in that part of the Union with which he (Mr. Lloyd) is acquainted below the letting value—the fair letting value. What he means by the fair letting value is this: a rent which, if the land were let at to-morrow to a solvent tenant, he could continue to pay and pay it comfortably. At his idea of a fair letting value, a tenant who had a lease of twenty-one years, and had leave from his landlord to sell his farm, would have an interest for which a solvent man would give him from 3*l.* to 4*l.* an acre. There are a great many of the holdings not let on lease, say a sixth; and as the leases now in existence expire, thinks new leases will not be given. Thinks a reason for not granting leases is, that the landlords do not wish to confer the franchise on their tenants, lest they should go against them at elections: one other reason, which is the stronger one in his opinion, and influences himself, is, that if they had leases they would be subdividing their farms. Thinks that the landlords generally who withhold leases, for the purpose of preventing their tenants from acquiring the franchise, have no hesitation in avowing their motives: there is an indifference, on the part of the tenants themselves, to get registered, from the expense and trouble attending both registries and elections.

Valuation low.

Fair letting value.

Tenants' interest.

Leases not renewed; and why.

J. B. O'BRIEN, Esq., Ex-officio Guardian, *examined.*

J. B. O'Brien, Esq., Ex-officio Guardian.

Concurred in the greater portion of what Mr. Lloyd had stated, with some exceptions. Mr. Lloyd's statement as to the valuation being twenty-five per cent. below the letting value can only be said to be correct as to the very best land; the inferior and middling qualities are kept more nearly up to the value, and in some cases up to the full value. Thinks that a tenant should have an interest of 3*l.* to 4*l.* per acre at least, at a rent at which a good landlord would let his land.

Valuation lowest on best land.

Tenant's interest.

NICHOLAS MAHER, Esq., Elected Guardian, *examined.*

Nicholas Maher, Esq., Elected Guardian.

Is agent to Val. Maher, Esq., John Maher, Esq., and John Prendergast, Esq. There are few leases on Mr. Val. Maher's estate, in proportion to its extent. All Mr. John Maher's property is let on lease. Mr. Prendergast's all under lease or agreements for leases. Thinks Mr. Leahy's valuation is a low one, from all the books he has looked over and the lands he is acquainted with—fifteen to twenty per cent. below the value, and twenty to twenty-five per cent. below the rents. On the part of some proprietors there is an objection to grant leases, arising from an unwillingness to extend the franchise (Mr. Langley, one of the Guardians who was present, said, he for one would not grant leases on that very ground). Mr. Maher thinks the letting value of lands should be such that the tenant should have an interest of 8*l.* to 10*l.* per acre. On Mr. Val. Maher's property, a tenant, so long as he pays the rent and conducts himself properly, is never removed, and farms out of lease on his property will sell for as much as if there was a lease—they generally sell for 10*l.* to 12*l.* an acre. Mr. Leahy's valuation is in some instances below Mr. Val. Maher's rent. Generally speaking, lands in the Union are let too high, higher than he would let them if he expected to get his rents.

Valuation low.

Objection to grant leases.

Tenant's interest.

Tenant's right marketable.

Land in union let too high.

NOTE.—*The valuation of the Thurles Union being for the greater portion incomplete at the time the Union was visited, the tenements of the £10 electors could not be traced in the rate-books.*

RATHDRUM UNION.

APPENDIX.

Rathdrum.

Extracts from Minute-Book.

Extracts from Minute-Book of Board of Guardians.

At the first Meeting of the Board of Guardians, held on Tuesday, the 5th day of November, 1839, at the Flannel-hall, Rathdrum,

Valuation Committee.

On the motion of the deputy vice-chairman, seconded by the Hon. Granville Levison Proby,

It was resolved—That the chairman, vice-chairman, deputy vice-chairman, Capt. Hore, Capt. Bury, the Hon. G. L. Proby, Mr. Laurence Greadon, Mr. Laurence Byrne, Mr. Jones, Mr. Ellis, Mr. Matthew Ellis, Mr. Case, Mr. Clements, Mr. Walsh, Mr. M'Donald, and Mr. King, be appointed a Select Committee to inquire and ascertain whether any and what surveys exist, which appear to be available and sufficient for the purpose of estimating the net annual value of the property liable to be rated in the Union, or which with due revision and correction might be made available for such objects, and that the said committee do report the result of their inquiries to the next meeting of the Board of Guardians. Three of the committee to form a quorum.

November 29, 1839.

Ordnance Survey and Griffith's Valuation not available.

The chairman of the Valuation Committee read a letter from the superintendent of the Ordnance survey, addressed to R. Muggeridge, Esq., Assistant Commissioner, stating, that it was not probable that the survey of the Union or the Government Valuation, under the direction of Mr. Griffith, would be available in time for the valuation of the Union under the provisions of the Poor Law Act for Ireland. He further reported that, the committee having made diligent inquiry on the subject, were of opinion that there were no existing surveys or valuations adequate to the purpose of valuing the rateable property of the Union. Whereupon

It was moved by the Hon. G. L. Proby, seconded by John Synge, Esq., and resolved unanimously,

Advertisement for Valuator.

That this board will at their next meeting proceed to the election of a valuator of the rateable property of the Union, and that the Assistant Commissioner be requested to insert advertisements to this effect in the public journals, the candidates to be required to name a sum per 1,000 statute acres, to include all rateable property thereon, or a bulk sum for the whole Union; and that it be a condition of the contract for valuation that the valuator should engage at his own expense such professional or other assistance as may be necessary, subject to the approval of the guardians, and that the valuation be proceeded in and completed by electoral divisions, and also that the names and addresses of two persons as sureties should be stated in the tender.

At an Ordinary Meeting of the Guardians, held the 24th day of December, 1839, Colonel Acton in the chair,

There were present seven ex-officio guardians, 23 elected guardians, and the Assistant Commissioner, R. M. Muggeridge, Esq.

Tenders for the Valuation.

After the minutes of the previous meeting had been read and confirmed, the board proceeded to the consideration of the several tenders received for the valuation of the rateable property of the Union, as follows:—

1st. From Edward Johnson, proposing to value the whole Union for 450*l.*, or at 2*l.* 2*s.* per 1,000 statute acres, including all rateable property thereon, and to be completed in nine months from the date of tender, 24th December.

2nd. From Edward Byrne, proposing at 2*l.* 7*s.* 6*d.* per 1,000 statute acres.

3rd. From Charles Hanley, proposing to value the whole Union for 400 guineas, to be completed by the 1st September, 1840.

4th. From Robert Hampton, proposing to value at 3*l.* per 1,000 acres, and to complete by 1st August, 1841.

5th. From R. Laurenson, proposing to value at 2*l.* per 1,000 statute acres for the land, and 5*d.* per house, in such towns as Arklow, Rathdrum, &c., to complete in four months.

6th. From Messrs. Neville and Son, proposing to value at 2*l.* 2*s.* 6*d.* per 1,000 statute acres, or 425*l.*, to complete in eight months from signing the bonds.

7th. From J. P. Gaynor, proposing to value at 3*l.* per 1,000 statute acres, and 6*d.* per house, coming under the Act, or for the sum of 698*l.*

Valuator appointed.

It was then unamimously resolved that Mr. Edward Johnson, of Ballynaclash, be appointed valuator of the Union, and that the Board do accept his offer of valuing the Union at 2*l.* 2*s.* per statute acre, to include all rateable property thereon.

Extracts from Minute-book.

At a Meeting of the Board of Guardians, held on the 21st day of January, 1840, Mr. Edward Johnston signed a contract for the due performance of his duties as valuator.

At a meeting on the 14th of April, 1840, the valuator attended and produced for the inspection of the guardians his valuation of the electoral division of Aughrim. No entry appears on the minute-book of any proceeding with respect to the valuation.

May 4, 1840.

Valuator attended and conferred with the guardians on the progress of his valuation of the Union.

June 1, 1840.

Same entry in minute-book.

June 29, 1840.

A copy of the Ordnance survey of the Union and sections ordered for the use of the guardians.

July 27, 1840.

Mr. Johnston, the valuator, having been conferred with on the progress of his valuation,—Resolved,—that the Ordnance survey of the Union be for the present put into his hands.

August 24, 1840.

Revising Committees appointed.

Mr. Johnston having attended and produced for the inspection of the guardians his valuation of eight of the electoral divisions of the Union completed, resolved, that a committee be appointed to revise the valuation of the electoral divisions of Wicklow, Danganstown, Kilbride, and Glenealy, and that a committee be also appointed to revise the valuation of Rathdrum, Roundwood, Aughrim, and Castle M'Adam; that the elected guardians of each electoral division be appointed members of the committees, together with the ex-officio guardians resident therein, and that the chairman, vice-chairman, and deputy vice-chairman be appointed members of each committee; that the several guardians appointed members of the committees be apprized of their being so appointed, and that the first meeting of committee for revising the valuation of Wicklow, Danganstown, Kilbride, and Glenealy should be held on the 31st of August, 1840; and the first meeting of the committee for revising the electoral divisions of Rathdrum, Roundwood, Aughrim, and Castle M'Adam would be held on the 1st of September, 1840.

At the First Meeting of the Committee they were severally adjourned to the next ordinary meeting of the Board.

At Adjourned Meetings of the Valuation Committees on the 21st September, 1840, those Committees were further adjourned to the 29th day of September and 1st day of October, 1840, respectively.

September 29, 1840.

At an adjourned meeting of the committee for revising the valuation of the electoral divisions of Wicklow, Danganstown, Kilbride, and Glenealy;

Present, Colonel Acton in the chair; 3 ex-officio and 5 elected guardians.

Valuation reported satisfactorily.

On the motion of Mr. John J. Byrne, seconded by Mr. J. Clements, it was agreed that the valuation proved satisfactory.

October 1, 1840.

At an adjourned meeting of the committee for revising the valuation of the electoral divisions Rathdrum, Roundwood, Aughrim, and Castle M'Adam,

Present, Colonel Acton in the chair; 1 ex-officio and 8 elected guardians.

Ditto.

On the motion of Mr. Gilbert, seconded by Mr. Ellis, it was agreed that the valuation proved satisfactory.

October 19, 1840.

Revising Committee for Third District.

The valuator having attended a meeting of the guardians, and reported that the revision of the electoral divisions completed had been proceeded with, and that by Monday, the 9th day of November, he would hand in the remaining electoral divisions of Arklow, Newcastle, and Glendalough (Killisky having been already handed in, but not revised.) Whereupon, on the motion of Joseph Dickson, Esq., seconded by Captain Hoare, it was resolved, that the elected guardians of the electoral divisions of Newcastle, Arklow, Glendalough, and Killisky, with the ex-officio guardians resident therein, be appointed a committee to revise the valuation of the said divisions, and that they do meet for that purpose on Monday, the 9th day of November, 1840, at Arklow, and on Thursday, the 12th November, at New Town Mountkennedy, at 11 o'clock on each day. The revision of the Arklow division to be made at Arklow, and that of the remaining divisions at New Town Mountkennedy; the committee to meet and report to the next meeting of the Board of Guardians.

November 9, 1840.

Strangers excluded by Revising Committee.

At the first meeting of the committee appointed to revise the valuation of the electoral divisions of Arklow, Killisky, Newcastle, and Glendalough, held in Arklow, it was resolved, that none but members of the committee be admitted to the meeting, save the valuator and his asssistants; the committee was then adjourned to the 11th November.

November 11, 1840.

The adjourned meeting of the committee having revised the electoral division of Arklow, resolved that its next meeting should be held at New Town Mountkennedy, on the 12th November, 1840.

APPENDIX

Rathdrum.

Extracts from Minute-Book.

November 12, 1840.

Committee met at New Town Mountkennedy, and adjourned to the 16th November; the meeting to be held in the Board-room, Rathdrum, at 12 o'clock.

November 16, 1840.

No proceedings of the committee of revision on this date are recorded in the minute-book; but at an ordinary meeting of the board.

Present, Colonel Acton in the chair; and 9 elected guardians,

The reports of the committee appointed to revise the valuation of the divisions of Arklow, Newcastle, Killisky, and Glendalough were read; and the division of Glendalough not appearing to be completed, it was ordered that the committee do meet at Roundwood for the revision of Glendalough division on Saturday, the 21st of November, at 11 o'clock.

November 21, 1840.

The committee having met at Roundwood, spent several hours in the revision of the Glendalough division, and adjourned the meeting to Rathdrum, on the 14th December, 1840, at 10 o'clock.

No entry of the proceedings of this adjourned meeting appears in the minute-book.

December 14, 1840.

At an ordinary meeting of the Board of Guardians,

Present, Colonel Acton in the chair, 4 ex-officio, 22 elected guardians, and R. M. Muggeridge, Esq., Poor Law Commissioner.

Valuation adopted, and opened for inspection.

It was resolved that the valuation of the Union as delivered in by the valuator, and revised by the guardians, be adopted, and that the clerk do give public notice that it will lie for public inspection for 21 days at the Flannel-hall, Rathdrum.

February 4, 1841.

At an extraordinary meeting of guardians, held this day, at 12 o'clock, for the purpose of considering the several objections lodged against the valuation of the Union,

Present, Colonel Acton in the chair, and 19 elected guardians.

The board having revised the electoral divisions of Newcastle, Killiskey, and Arklow, its sitting was adjourned to 12 o'clock the following day, Friday, the 5th February.

February 5, 1841.

At a meeting of the Board to consider objections lodged against the valuation,

Present, Colonel Acton in the chair, one ex-officio, and 17 elected guardians.

Copper Mine.

The objection made on behalf of the Connoree copper mine having been taken into consideration in the presence of Mr. Thomas, the manager of the mine, the letters received by the clerk from the Poor Law Commissioners on the rating of mines were read, and the Board, after a short conference with Mr. Thomas, decided on adopting the original valuation.

After revising the electoral divisions of Kilbride, Castle M'Adam, Danganstown, and Wicklow, the Board adjourned to the following day at 12 o'clock.

February 6, 1841.

At a meeting of the Board of Guardians, held for the purpose of hearing the objections lodged against the valuation of the Union,

Present, Colonel Acton in the chair, and 10 elected guardians.

The Board having revised the valuation of the electoral divisions of Rathdrum, Roundwood, and Glendalough, adjourned to Monday the 8th February, at 12 o'clock.

February 8, 1841.

At a meeting of guardians convened for the purpose of hearing the objections to the valuation of the Union,

Present, Colonel Acton in the chair, and 9 elected guardians.

Revision completed.

The electoral divisions of Glenealy and Aughrim having been revised, the meeting was adjourned sine die.

March 15, 1841.

At an ordinary meeting of guardians,

Present, Colonel Acton in the chair, 1 ex-officio guardian, and 14 elected guardians and R. M. Muggeridge, Esq., Assistant Commissioner.

The Assistant Commissioner read a letter from the Commissioners, and also a copy of a communication addressed to J. D. Oliver, Castle M'Adam, in reply to a memorial from certain inhabitants of the electoral division of Castle M'Adam, whereupon it was resolved,

Board declines further Revision.

That the Board having already attentively investigated and revised the several objections lodged against the valuation, decline to enter into the investigation of any further objections.

Evidence.

Evidence.

Mr. Johnston, Valuator.

Mr. EDWARD JOHNSTON, Valuator, *examined.*

Employed Assistants.

Was appointed valuator of the Union by the unanimous resolution of the Board of Guardians, after comparing his tender with some others which had been sent in. He employed three assistants, all of whom were selected by himself; they met the approval of the guardians. He valued nearly half the Union himself; he had valued a good deal of it for proprietors previously, which assisted him a good deal in his valuation. Before sending the assistants out to value separately, he kept them with himself for a fortnight, till they perfectly understood the scale which he intended to adopt in the valuation of the Union. He inspected the books of the assistant valuators from time to time afterwards, to see that they were con-

Trained them.

Inspected their Books.

ducting the valuation according to that scale; that scale was intended to be 10 per cent. under the letting value; he would have valued 10 per cent. higher for a proprietor. The rents of some proprietors in the Union are considerably more than 10 per cent. over the valuation. On recent lettings the rents are generally 10 per cent over his valuation. Witness has been valuing these twenty years; he surveys and values for Lord Meath, Lord Wicklow, and Mr. Gunn Cunningham, and occasionally surveys for Lord Fitzwilliam; the small holdings are valued, generally speaking, at a higher rate than the large ones; he thought it right to do so, as the letting value is higher, owing to the competition which exists; the extent of holdings in the Union valued at 5*l.* varies from three Irish acres to ten. Is the holder of a farm himself, and knows the mode in which small holdings are farmed; the practice with small farms is to have a third in oats, a third in potatoes, and a third in grass for a cow. The net profit would be calculated as follows:—

Valuation 10 per cent. under letting value.

Small holdings valued higher.

Estimate of net profit of small holding.

Produce of Oats.

	£.	s.	d.
15 Barrels of oats at 10*s.* per barrel	7	10	0
Straw	2	0	0
Total produce of oats	9	10	0

Cost of Oat Crop.

Ploughing and harrowing	0	15	0					
Seed	1	0	0					
Weeding	0	1	0					
Reaping, binding, stooking, and stacking a haggard	0	15	0					
Thrashing	0	8	6					
Marketing	0	7	6					
Rent	1	13	4					
Taxes	0	3	0					
				5	3	4		
Total profit on oats							4	6	8

Produce of Potatoes.

Acre of potatoes sold on the foot	£18	0	0

Cost of Potatoe Crop.

Ploughing twice and harrowing	1	5	0					
Opening drills for seed	0	6	0					
Cost of extra manure beyond what one cow will produce	3	10	0					
Carting and spreading manure in drills	0	12	0					
Cost of seed	2	0	0					
Closing drills	0	6	0					
Moulding (twice)	0	12	0					
Weeding	0	5	0					
Rent and taxes, as in oat crop	1	16	4					
				10	12	4		
Total profit on potatoes							7	7	8

Produce of Cow.

Milk and butter (reckoning the value at what a farmer could get for the hire of a milch cow for 12 months)	6	10	0

Cost of keep.

Grass, rent and taxes of an acre of land	1	16	4						
Hay 2*l.* 10*s.*, straw 1*l.*	3	10	0						
				5	6	4			
Profit on cow							1	3	8
Total net profit of farm valued at 5*l.*							12	18	0

This calculation was subsequently gone into by Mr. Johnston, with the assistance of Mr. William Manning, one of the assistant valuators of the Union; after making alterations in a few of the items, they agreed on the statement as it is here given, and signed the following memorandum:—

"We think the above sum of 12*l.* 18*s.* is a fair average profit of the class of farms valued at 5*l.* within the Union.

"EDWARD JOHNSTON, Poor Law Valuator,
"WILLIAM MANNING, Assistant Valuator."

APPENDIX.

Rathdrum.

Evidence.

Mr. Johnston stated that "he could support the correctness of the estimate before any tribunal," and both agreed in saying that although the profit might be somewhat less on land of inferior quality, the difference, taking into account the increased number of acres, would not be anything material.

Col. Acton, Chairman of Board.

Valuation accurate.

Tenant's interest.

Estimate of net profit.

COLONEL ACTON, Chairman of the Board of Guardians, *examined.*

Thinks the valuation is 10 per cent. under the fair letting value: it is wonderfully accurate and uniform considering the time and opportunities the valuator had; but he thinks the richer lands are valued on a lower scale comparatively than the poorer lands. The tenant's interest in a farm of 40 to 50 acres would sell from 4*l.* to 10*l.* per acre, if held at a fair letting value and on lease from 21 to 31 years. Small farms would not sell for so much, owing to the poverty of the class of persons who occupy them, and the want of leases; at the same time the competition to rent farms of this size is greater: thinks the calculation of the net profit of farms valued at 5*l.*, made by Messrs. Johnston and Manning, (which has been read to him,) is a moderate one, and that Messrs. Johnston and Manning are persons highly competent to make it; so much so, that he would apply to them for the purpose, if he wanted such a thing done himself: he should think there will be difficulty in getting the landlords to state their rents; men do not like to expose their private affairs, and there may be other reasons which will operate in inducing them to withhold information on the subject.

Pierce Mahony, Esq.

PIERCE MAHONY, Esq., *examined.*

Is one of the trustees of Mr. Gunn Cunningham's estate, in the county of Wicklow, which produces a gross rental of about 15,000*l.* per annum. The number of registered electors at present on the estate is 123, as appears by the tables handed in, which witness had prepared for his own use, showing the occupiers' names—number of acres held by each—the gross and net valuation—the rents payable to Mr. Gunn Cunningham, except where lands are held at small chief rents for lives renewable for ever; from these tables* the following classification has been made by Mr. Mahony:—

Total Number of Holdings.	Number of the preceding Valued.											
	Under £5.	£5 and not £10.	£10 and not £15.	£15 and not £20.	£20 and not £30.	£30 and not £40.	£40 and not £50.	£50 and not £100.	£100 and not £150.	£150 and not £200.	£200 and not £250.	£250 and upwards.
526	227	71	60	35	39	29	17	30	10	2	4	2

Mr. Manning, Elected Guardian.

Mr. GEORGE W. MANNING, an elected guardian, *examined.*

Thinks, as stated by Col. Acton, that the valuation is 10 per cent. below the fair letting value. There are very few leases given in the case of small holdings. Landlords think it desirable to have tenants of that class near the door. Thinks the tenant's interest is worth something more than Col. Acton has stated.

Mr. Comerford, Elected Guardian.

Tenant's interest.

Mr. COMERFORD, an elected guardian, *examined.*

The valuation is 10 per cent below the fair letting value, and the tenant's interest is worth from 4*l.* to 10*l.* per acre, as stated by Col. Acton.

* *Vide* these tables in detail, *post*, page 569 *b*.

VALUATION of £10 COUNTY ELECTORS (registered 1833 to 1840) so far as ascertained.

COUNTY WICKLOW. RATHDRUM UNION.

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Observations.
Edge, Charles	Dec. 30, 1839	House and land	Drumdangan	203 1 6	62 15 0	
Hayes, William	,,	Ditto	Ditto	52 0 38	22 11 6	
Manning, Richard	,,	Ditto	Corballis	126 3 32	109 14 6	
Manning, William	,,	Ditto	Ditto	60 2 39	52 14 6	
Johnston, Daniel	October 20, 1840	Land	Cappagh	63 0 28	39 0 0	
Langrell, Richard	,,	House and land	Ditto	21 1 34	9 19 6	
Byrne, George	January 25, 1840	Ditto	Trooperstown	55 0 12	28 18 0	
Cullen, Thomas	October 22, 1833	Ditto	Ditto	35 2 22	15 8 0	
Healy, Stephen	January 25, 1841	Ditto	Cullintra	95 3 36	21 12 6	
Healy, William	May 31, 1835	Ditto	Ditto	158 2 39	33 10 0	
Cooper, Henry	April 3, 1840	Ditto	Ballinacarrig	17 0 33	23 0 0	
Byrne, Charles	April 2, 1833	Ditto	Ballycrea, Upper	160 1 18	25 0 0	
Byrne, Peter	Dec. 3, 1839	Ditto	Ballyknock	48 2 15	45 0 0	
Manly, Edward	March 30, 1840	Land	Ballygarran	30 3 4	23 15 0	
Saul, Thomas	,,	Ditto	Ditto	11 1 14	13 2 6	
Cullen, Edward	October 22, 1839	House and land	Ballyha	106 3 15	59 8 0	
Laurence, John	October 22, 1838	Ditto	Rossahane	31 1 8	16 4 0	
Manning, George	April 3, 1840	Land	Ballintonhagh	70 1 34	32 12 6	
Suett, Thomas	March 30, 1840	House and land	Ditto	86 2 20	40 2 6	
Grant, Andrew	June 25, 1840	Ditto	Greenane	74 0 18	57 3 9	
Jones, Charles	March 30, 1840	Ditto	Bahana	48 2 15	48 0 0	
Blake, Thomas	October 22, 1838	Ditto	Keelogues	67 0 3	66 4 0	
Dunn, James	June 22, 1840	Ditto	Ticlash	33 0 33	41 0 0	
Bodey, Matthew	October 18, 1837	Ditto	Stump	24 1 8	11 5 0	
Bodey, George	March 30, 1840	Ditto	Ditto	136 0 11	29 8 0	
Farrell, Maurice	June 25, 1840	Ditto	Ditto	79 1 20	44 2 0	
Sutton, Richard	March 30, 1840	Ditto	Ditto	143 3 28	87 0 0	
				2043 1 23	1058 10 9	
Doyle, John	January 2, 1840	Ditto	Killacloran	102 0 7	47 5 0	
Hunt, James	,,	Ditto	Ditto	74 0 17	38 15 9	
Winterbotham, James	,,	Ditto	Ditto	116 2 20	54 0 0	
Burke, Silvester	June 25, 1840	Ditto	Ballyshane	153 0 11	35 19 3	
Doyle, John	Dec. 18, 1839	Ditto	Ballymorris	42 3 28	29 16 3	
Fogarty, Michael	April 2, 1840	Ditto	Ditto	43 1 13	32 2 0	
Hill, John	October 25, 1839	Ditto	Macredin	53 1 32	26 8 0	
Strahan, William	,,	Ditto	Ditto	111 3 3	35 0 0	
Magrath, John	October 22, 1839	Ditto	Trimnekely, Upper	95 2 12	27 10 0	
Magrath, James	,,	Ditto	Ditto	191 0 23	60 0 0	
Magrath, Thomas	April 3, 1840	Ditto	Ditto	95 2 12	27 10 0	
Fogarty, Michael	October 22, 1839	Ditto	Aughrim, Upper	105 1 6	52 0 0	
O'Hara, James	March 30, 1840	Ditto	Ditto	9 1 10	3 12 0	
Doyle, Thomas	June 25, 1840	Ditto	Ballad	139 0 9	57 8 6	
Fogarty, Philip	October 22, 1839	Ditto	Ballyshal	87 2 27	37 15 0	
Fogarty, Owen	June 22, 1840	Ditto	Ditto	32 1 23	15 0 0	
Collins, George	October 22, 1838	Ditto	Ballinaclash	17 1 25	16 2 6	
Walsh, Peter	October 23, 1840	Ditto	Ditto	106 3 25	57 7 6	
Byrne, James	April 2, 1833	Ditto	Craffield	29 3 35	14 17 0	
Kavanagh, Matthew	,,	Ditto	Ditto	67 1 28	29 12 6	
Kavanagh, Garret	,,	Ditto	Ditto	99 1 26	43 7 6	
Just, James	January 25, 1840	Ditto	Sheanaby	40 1 39	21 5 0	
				1814 3 31	762 13 9	
Falkner, Ephraim	March 30, 1840	Ditto	Aughoule	58 2 35	33 6 4	
Byrne, John	June 25, 1840	Ditto	Parkmore	55 0 11	22 2 0	
Saul, William	June 24, 1839	Ditto	Ditto	117 1 30	72 0 0	
Rochford, Leonard	June 20, 1836	Ditto	Castlecavan	7 1 6	4 10 0	John Rochford in rate-book.
Barker, William	October 22, 1839	Ditto	Tomariland	37 1 1	17 5 0	
Coleman, James	,,	Ditto	Ditto	121 1 38	60 0 0	
Coleman, William	Dec. 29, 1835	Ditto	Ditto	43 2 38	27 0 0	
Keatly, William	March 30, 1840	Ditto	Tomdaragh	71 2 29	46 1 3	
Pielan, Thomas	June 25, 1840	Ditto	Ditto	93 0 22	60 7 8	
Barry, George	Dec. 29, 1835	Ditto	Roundwood	31 3 39	26 15 9	
Coleman, John	October 22, 1839	Ditto	Ditto	69 2 24	45 3 0	
				707 1 33	414 11 0	
Haffield, Henry	March 30, 1840	Ditto	Glasnamulla	3 0 38	6 0 0	
Mason, James	March 31, 1835	Ditto	Ditto	7 1 7	5 8 0	
Sutton, James	Dec. 29, 1835	Ditto	Ditto	147 1 25	56 17 6	
Parton, James	October 22, 1839	House	Ballinastowe	49 1 25	22 17 6	
Parton, John	March 31, 1835	Ditto	Ditto	36 1 37	16 17 8	
Cooley, Thomas	October 22, 1833	Ditto	Ditto	34 0 2	23 2 0	John Cooly in rate-book.
Taylor, James	June 25, 1840	Ditto	Ditto	161 3 37	15 0 0	
Harrison, Thomas	March 20, 1840	Ditto	Ditto	77 3 0	33 8 0	
Phair, James	October 20, 1840	Ditto	Ditto	110 3 30	58 4 6	
Taylor, Robert	October 22, 1839	Ditto	Ditto	68 0 5	31 10 0	
				696 2 6	274 5 2	
Chamney, Joseph	March 30, 1840	House and land	Kilnamanagh	50 0 34	39 0 0	
Smullen, Michael	,,	Ditto	Ditto	56 2 31	45 10 0	
Carleton, Thomas	,,	Ditto	Cosheakely	35 2 22	36 6 0	
Ward, John	October 20, 1840	Ditto	Ditto	90 2 34	92 8 0	
Dempsey, Michael	June 25, 1840	Ditto	Ballymoate	80 3 39	105 0 0	
Madden, James	,,	Ditto	Ditto	8 0 15	15 0 0	
M'Mullen, Edward	,,	House	Ditto	..	4 0 0	
Coates, John	Dec. 30, 1839	House and land	Newrath	31 0 29	50 1 0	
Clement, William	March 31, 1840	Ditto	Milltown	223 2 6	345 0 0	
				577 0 10	732 5 0	

Valuation of £10 County Electors (registered 1833 to 1840)—*continued.*

County Wicklow. Rathdrum Union.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Situation of Property in respect of which Voter registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Observations.
Kilbride.	Stringer, William	April 3, 1840	House and land	Ballymoyle	90 2 34	84 0 0	
	Smith, George	March 29, 1839	Ditto	Scratna	76 0 21	84 12 0	
	Elliot, Thomas	October 20, 1835	Ditto	Crone	140 0 10	138 7 6	
	Pearson, John	April 4, 1839	Ditto	Clonpadden	100 1 29	117 16 0	
	Prestage, William	April 3, 1840	Land	Ballinakill	153 0 33	102 0 0	
	Alford, Joseph	October 23, 1840	Ditto	Carey Cole	129 2 14	132 0 0	
	Lewis, Henry	October 19, 1836	Ditto	Ditto	61 0 4	68 18 10	
	Manly, James	October 18, 1837	Ditto	Ditto	80 1 34	89 8 9	
	Stringer, Richard	April 2, 1833	Ditto	Ditto	47 1 20	48 5 3	
	Borbridge, James	March 30, 1840	Ditto	Ballinclay	192 3 2	166 12 0	
	Murray, John	October 25, 1839	Ditto	Ballinateese	72 3 23	78 15 0	
	Alford, William	April 3, 1840	Ditto	Johnstown	27 2 6	29 15 0	Holds 68A. 0R. 6
	Byrne, Patt	,,	Ditto	Ditto	22 2 28	35 0 0	land.
	Hill, William	October 25, 1839	Ditto	Ditto	33 0 33	41 0 0	
	Moran, Thomas	,,	Ditto	Ballymoney	51 3 14	72 0 0	
	Stringer, William	April 3, 1840	Ditto	Raheen	41 1 0	37 15 0	
	Byrne, Michael	Dec. 31, 1840	Ditto	Glantogue	43 1 30	23 18 0	
	Evans, John	April 3, 1840	Ditto	Ditto	142 2 7	57 4 0	
	Prestage, John	October 25, 1839	Ditto	Ditto	66 0 1	81 10 0	
	Waldron, James	,,	Ditto	Ballybranna	59 3 29	37 0 0	
	Waldron, Thomas	,,	Ditto	Ditto	59 3 29	37 0 0	
	Manly, George	,,	Ditto	Keelogues	73 2 32	81 16 0	
	Hill, Robert	April 2, 1833	Ditto	Kilbride	67 3 33	67 2 0	
	Nicholson, Robert	,,	Ditto	Ditto	15 2 37	9 14 3	
	Kinch, Edward	October 25, 1839	Ditto	Bareniska	63 0 28	40 19 0	
	M'Donald, Daniel	,,	Ditto	Ditto	47 3 6	30 19 6	Hold in partnership.
	Neill, James	April 3, 1840	Ditto	Ditto	47 3 6	30 19 6	
	Stringer, Richard	October 23, 1840	Ditto	Ditto	77 1 16	56 6 6	
	Anderson, John	,,	Ditto	Shelton demesne	230 1 27	298 14 6	
	Dobson, Thomas	October 25, 1839	Ditto	Killeigh	30 1 20	20 12 6	
	Dobson, Christopher	,,	Ditto	Ditto	21 1 34	15 4 9	
	Malone, Simon	,,	Ditto	Ditto	49 0 27	40 16 9	
	Philpot, George	April 3, 1840	Ditto	Ditto	49 0 24	26 6 0	
	Whittaker, William	October 25, 1839	Ditto	Ditto	32 3 8	25 6 3	
	Galon, William	,,	House, land, and mill.	Tormoch	25 3 27	80 0 0	
	Webb, Samuel	,,	House and land	Ferrybank	27 2 6	38 5 0	Townland in rate-boo
	Byrne, Michael	Jan. 18, 1833 and Oct. 23, 1840	Ditto	Coolbeg	48 2 15	60 0 0	Killeskyduff.
	Coghlan, Cornelius	April 6, 1833	Ditto	Ditto	40 1 39	50 0 0	
	Synnot, Peter	October 23, 1840	Ditto	Ditto	22 2 28	31 10 0	
					2670 0 14	2567 9 10	
Castle M'Adam.	Gamnell, Hugh	October 25, 1840	Ditto	Knocknamehal	56 2 31	50 0 0	
	Hill, Roger	October 2, 1835	Ditto	Ditto	76 0 21	70 10 0	Townland in rate-boo
	Fitzsimons, John	October 25, 1839	Ditto	Ballinapark	37 1 1	29 18 0	Ballinacrowe.
	Fitzsimons, Richard	,,	Ditto	Ditto	36 0 7	33 7 6	
	Wheatley, William	,,	Ditto	Ditto	35 2 22	33 0 0	
	Ruskell, Francis	October 29, 1835	Ditto	Parknashan	40 2 0	35 10 0	
	Manning, Thomas	Dec. 31, 1840	Ditto	Rahunavine	40 1 39	31 5 0	
	Revell, John, jun.	January 20, 1836	Ditto	Ballymoneen	35 2 22	22 0 0	
	Snell, Thomas	April 3, 1840	Ditto	Knockmode	14 2 13	13 10 0	
	Green, Thomas	October 18, 1837	Ditto	Ballygahan	54 1 2	33 10 0	
	Bryan, Darby	January 25, 1840	Ditto	Connoree	103 2 27	80 0 0	
	Ruskell, Robert	October 18, 1837	Ditto	Kilqueely	64 3 7	54 0 0	
	Hill, James	October 22, 1839	Ditto	Shroughmore	77 3 0	43 4 0	
	Williams, Daniel	,,	Ditto	Rockslon	46 3 36	29 0 0	
	Williams, Richard	Dec. 31, 1840	Ditto	Ditto	34 0 3	22 1 0	
	Jones, Joseph	October 22, 1839	Ditto	Ballinabarney	34 0 3	25 4 0	
	Collier, Robert	April 3, 1840	Ditto	Ditto	50 2 19	32 2 6	
	Death, John	October 25, 1839	Ditto	Kilmacoo	53 1 33	34 13 0	
	Lewins, Patrick	,,	Ditto	Ditto	32 1 23	15 0 0	
	Smyth, Robert	,,	Ditto	Oghill	6 1 36	10 10 0	
	Hall, Robert	,,	Ditto	Poolafooca	38 0 11	27 0 6	
	Hall, Edward	,,	Ditto	Ditto	38 0 11	29 7 6	
	Correll, Robert	,,	Ditto	Ballmastraw	64 3 27	52 0 0	
	Heppinstall, Thomas	,,	Ditto	Redcross or Ballydonnell.	8 0 16	30 0 0	
	Mates, Richard	Dec. 30, 1839	Ditto	Ditto	0 3 10	10 0 0	
	Ruskell, Thomas	October 29, 1836	Ditto	Ditto	2 1 28	14 10 0	
	Long, George	October 23, 1840	Ditto	Ditto	64 3 7	32 0 0	
	Mates, William	October 25, 1839	Ditto	Ditto	4 3 18	10 0 0	
	Gilbert, John	April 3, 1840	Ditto	Ballinvallon	29 0 25	18 18 0	Robert Gilbert in rat
	Byrne, John	October 25, 1839	Ditto	Kilmageg	32 1 23	22 0 0	book.
	Critchly, Joseph	,,	Ditto	Ditto	7 2 31	15 0 0	
	Hanlon, Darby	,,	Ditto	Ditto	119 3 19	74 0 0	
	Hanlon, Morgan	April 3, 1840	Ditto	Ditto	43 2 15	30 0 0	
	Hanlon, John	October 25, 1839	Ditto	Ditto	32 1 23	22 0 0	
	Meagher, Francis	,,	Ditto	Ditto	24 1 7	13 10 0	
	Manning, Anthony	,,	Ditto	Ballymurtagh	40 0 15	24 15 0	
	Hall, Thomas	,,	Ditto	Ditto	26 1 12	14 12 6	
	Keegan, Edward	March 29, 1837	Ditto	Templelusk	55 0 12	42 10 0	
	Byrne, Aaron	October 18, 1837	Ditto	Knockinree	73 2 32	54 12 0	
	Currell, Luke	October 25, 1839	Ditto	Ditto	44 0 21	29 19 6	
	Johnston, John	,,	Ditto	Ditto	39 2 30	30 0 0	
	Ruskell, John	,,	Ditto	Ditto	65 2 17	48 0 0	
	Stringer, Joseph	October 18, 1837	Ditto	Ditto	58 1 10	37 16 0	
	Treacy, William	Dec. 27, 1837	Ditto	Ditto	48 2 15	33 0 0	
	Canterbury, Roger	Dec. 30, 1839	Ditto	Slievenavode	71 1 4	59 8 0	
					1970 2 24	1473 4 0	

Valuation of £10 County Electors (registered 1833 to 1840)—*continued.*

COUNTY WICKLOW. RATHDRUM UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate Book.	Situation of Property in respect of which Voter Registers.	Extent in Statute Measure as in Rate Book. A. R. P.	Net Annual Value as in Rate Book. £. s. d.	Observations.
DUNGANSTOWN.	Carrol, John	April 3, 1840	House and land	Cranagh	97 2 15	102 8 6	
	Hyland, Andrew	March 30, 1840	Ditto	Ballyclough	95 0 26	141 0 0	
	Grant, Andrew	Dec. 31, 1840	Ditto	Ballard	59 2 4	40 8 6	
	Redmond, James	June 25, 1840	Ditto	Ditto	30 3 4	28 10 0	
	Costello, William	March 30, 1840	Ditto	Ballybaltrar	119 3 19	166 10 0	Cassells is the name in rate-book.
	Houghton, William	October 22, 1839	Ditto	Roscath	107 3 27	99 18 9½	
	Winder, William	,,	Ditto	Ditto	37 2 26	34 19 6	
	Smith, George	,,	Ditto	Cullen	69 2 24	64 10 0	
	Bradshaw, Peter	October 25, 1839	Ditto	Ballyganon	39 3 1	14 8 0	
	Hammond, William	October 20, 1840	Ditto	More and Ballyganon Beg.	22 2 29	23 8 0	
	Hudson, John	October 22, 1839	Ditto	Ditto	63 0 28	58 10 0	
	Williams, Richard	,,	Ditto	Ditto	48 2 15	45 0 0	
	Bolton, Lawrence	,,	Ditto	Cumcurstown	51 1 6	44 7 0	
	Bolton, Samuel	October 20, 1835	Ditto	Ditto	40 3 38	34 2 0	
	Chamney, Christopher	October 22, 1839	Ditto	Ditto	52 0 38	29 6 0	
	Ferrar, Benjamin	,,	Ditto	Ditto	127 0 25	70 13 0	
	Byrne, Michael	March 30, 1840	Ditto	Bolagh	102 0 8	37 16 0	
	Jenkinson, John	October 25, 1839	Ditto	Ditto	29 0 25	21 12 0	
	Byrne, William	October 22, 1838	Land	Kilmacree	106 3 25	108 18 0	
	Richardson, William	October 22, 1839	House and land	Ditto	30 1 20	20 12 6	
	Hudson, William	October 20, 1839	Ditto	Tullalusk or Kilcandra.	63 0 27	48 15 0	
	Winders, Henry	October 22, 1838	Ditto	Ditto	79 1 20	73 10 0	
	Wyley, Richard	October 22, 1839	Ditto	Newbawn	64 1 22	49 13 9	
	Byrne, Edward	,,	Ditto	Ballykean	174 0 21	172 0 0	
	Chapman, Benjamin	March 30, 1840	Land	Ennisboheen, or Three Mile Water.	15 3 7	21 18 9	
	Tyndale, William	April 4, 1833	House and land	Mohery beg	25 3 27	36 16 0	
					1755 1 7	1589 11 3½	
KILLESKEY.	Healy, Michael	April 2, 1833	Ditto	New Farm	60 2 39	33 15 0	
	Turner, James	June 25, 1840	Ditto	Ballyduff, Upper	56 2 31	26 5 0	Holds 21 A. 0 R. 9 P. hill.
	O'Flaherty, Hugh	March 30, 1840	Ditto	Killiskey	67 2 21	70 19 6	
	Cooney, Ferdinand	June 25, 1840	Ditto	Grange	184 2 25	342 0 0	Holds 80 A. 3 R. 39 P. bog.
					369 2 36	472 19 6	
NEWCASTLE.	Cullen, Edward	March 30, 1840	House and land	Newcastle	59 0 20	63 17 0	
	Leslie, Edward	Dec. 30, 1839	Ditto	Ditto	64 3 7	68 0 0	
	Neale, Patt	,,	Ditto	Ditto	81 1 23	87 18 9	
	Connors, James	October 20, 1840	Ditto	Teighlin	16 0 31	17 10 0	
	M'Caul, John	Dec. 31, 1840	Ditto	Caungowen	71 1 3	37 8 0	
	Doyle, William	March 30, 1840	Ditto	Drumbawn	10 3 29	7 1 9	
	Evans, Thomas	Dec. 27, 1839	Land	Priest Newtown	17 3 11	27 10 0	
	Edge, Joseph	March 30, 1840	House and land	Keelogues	64 2 31	49 18 6	
	Saunders, George	January 1, 1839	Ditto	Callow Hill	112 2 13	34 15 0	
	Short, Matthew	Dec. 29, 1835	Ditto	Killdea	68 0 5	58 16 0	
	Mooney, John	,,	Ditto	Trudder	61 2 8	81 14 0	
	Byrne, Miles	March 30, 1840	Ditto	Killadreenam	64 3 7	80 0 0	
	Cullen, John	March 29, 1837	Ditto	Ditto	92 1 13	128 5 0	
	Byrne, Thomas	January 1, 1839	Ditto	Killmullen	48 2 15	57 0 0	
	Chapman, William	October 20, 1835	Land	Killmactulla	8 0 0	14 6 4	
	Edge, Robert	October 20, 1840	Ditto	Timore	12 2 8	11 12 6	
	Harricks, Dudley	Dec. 30, 1839	House and land	Black Ditch	37 1 1	69 0 0	Holds 66A. 1R. 26P. value to 30*l.* 15*s.* net value.
	Vickers, Peter	March 30, 1840	Ditto	Ditto	39 3 38	74 1 3	
	Bell, James	January 1, 1839	Ditto	Seamore	38 0 10	66 19 6	Holds 11A. 1R. 4P.: value 7*l.* 10*s.*
	Johnson, John	Dec. 31, 1840	Ditto	Bally Laughlin	132 0 3	203 15 0	
	Casey, Michael	March 31, 1835	Ditto	Ballydonarea	4 3 17	15 0 0	
	Armstrong, John H.	Dec. 27, 1839	Ditto	NewtownMt. Kennedy	38 0 11	65 16 0	
	Byrne, Thomas	March 30, 1840	Ditto	Ditto	3 0 38	15 0 0	
	Byrne, George	,,	House	Ditto	. .	10 0 0	
	Maguire, John	June 26, 1838	House and land	Ditto	1 2 19	25 0 0	
	Byrne, Thomas	Dec. 31, 1840	House	Ditto	. .	2 0 0	
	Byrne, John	March 30, 1840	Ditto	Killipeddan	18 2 20	34 10 0	
	Dock, Robert	,,	Ditto	Ditto	3 0 38	18 0 0	
	Waters, George	March 30, 1839	Ditto	Knockisheen	97 0 30	63 0 0	
	Rooney, Michael	June 25, 1840	Ditto	Knockadseet	54 1 2	43 11 0	
	Doyle, Martin	April 2, 1833	Ditto	Knockfadda	35 0 37	15 4 0	
	Edge, Samuel	October 20, 1840	Ditto	Ditto	61 2 9	26 12 0	
	Boyd, Edward	June 25, 1840	Ditto	Ballinahind, Upper	62 1 18	32 14 6	Holds 14A. 2R. 13P. Irish.
	Mason, Joseph	,,	Ditto	Ditto	21 0 9	10 8 0	Holds 39 A 1 R. 5 P. hill land.
	Doyle, Simon	June 24, 1840	Ditto	Killenpark	54 1 2	80 8 0	
					1557 2 6	1696 12 1	
ARKLOW.	Beaky, Edward	April 3, 1840	Ditto	Ditto	20 0 39	20 0 0	
	Carty, Miles	,,	Ditto	Monaglough	27 2 6	12 15 0	
	Byrne, Patrick	June 25, 1840	Land	Barnacleigh	17 0 1	10 10 0	
	Long, Thomas	,,	Ditto	Ditto	43 2 39	20 14 0	Has another holding of 10A. 3R. Irish.
	Doyle, Edward	,,	Ditto	Ballintemple, or Coolgarrow.	35 2 22	23 2 0	
	Murray, John	April 3, 1840	Ditto	Ditto	22 2 28	11 4 0	
	Stedman, Joseph	,,	Land	Ditto	5 2 26	10 0 0	At the time the valuator was on this holding there was a mill in progress of erection, which was taken into account.
	Byrne, Martin	,,	House and land	Ballinasillogue	54 2 27	27 0 0	
	Byrne, James	June 25, 1840	Ditto	Ditto	88 1 4	43 12 0	
	Byrne, Andrew	April 3, 1840	Ditto	Ditto	37 1 1	18 8 0	
	Byrne, Hugh	June 25, 1840	Ditto	Ditto	54 2 27	27 0 0	
	M'Dermot, Thomas	,,	Ditto	Ditto	37 1 1	18 8 0	
	Murphy, Anthony	April 3, 1840	Ditto	Ditto	109 1 29	49 12 0	

Valuations of £10 County Electors (registered 1833 to 1840)—*concluded.*

COUNTY WICKLOW. RATHDRUM UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate-Book.	Situation of Property in respect of which Voter Registers.	Extent in Statute Measure as in Rate-Book. A.	R.	P.	Net Annual Value as in Rate-Book. £.	s.	d.	Observations.
ARKLOW.	Byrne, Andrew	April 3, 1840	House and land	Ballycooge	93	3	3½	101	10	0	
	Doyle, Daniel	,,	House	Arklow	.	.		10	0	0	
	Dillon, Henry	October 25, 1839	Ditto	Ditto	.	.		15	0	0	
	Kavanagh, Michael	April 3, 1840	Ditto	Ditto	.	.		1	0	0	
	Price, Richard	October 25, 1839	Ditto	Ditto	.	.		15	0	0	
	Ruskell, William	April 7, 1840	House and land	Mungawn	48	2	15	33	0	0	Russell in rate-book.
	Byrne, Christopher	June 25, 1840	Ditto	Ballyrowen	28	1	26	26	5	0	
	Nuzum, John	April 3, 1840	Ditto	Ballynattue	150	0	38	162	6	3	
	Bryan, William	,,	Ditto	Cooladangan	28	1	16	35	0	0	
	Bryan, James	,,	Ditto	Ditto	59	0	20	73	0	0	
	Manifold, William	April 3, 1841	Land	Ballyrain	13	2	10	25	2	6	
	Thackaberry, Edward	,,	House and land	Ballinabanogue	29	0	25	32	8	0	Ballybano in Clerk o
	Beaky, Edward	April 3, 1840	Ditto	Rockbay	88	2	30	88	19	4	Peace's list.
	Errill, Joseph	,,	Ditto	Askantinny	51	3	14	60	16	0	Also holds 27 acres o
	Nalty, William	,,	Ditto	Ditto	82	2	18	96	18	0	rabbit warren.
	Kinch, William	,,	Ditto	Park	73	0	14	78	15	0	
	Murphy, Edward	,,	Ditto	Ditto	43	2	38	43	4	0	
	Lazenby, Thomas	,,	Ditto	Kilmurray	124	2	36	134	15	0	Holds some rabbit war
	Canavan, Daniel	,,	Ditto	Clanwilliam	66	1	26	43	1	0	rens in addition.
	Stedman, Michael	April 7, 1840	Ditto	Ditto	80	3	39	60	0	0	
	Kinch, William	,,	Ditto	Ballygriffen	161	3	37	160	0	0	
	Sherwood, Thomas	April 3, 1840	Ditto	Killahurler	161	3	9	160	0	0	
	Daniel, John	,,	Ditto	Ditto	48	2	15	24	0	0	
					1989	2	39½	1781	5	1	
WICKLOW.	Barry, James	April 2, 1838	House	Wicklow	.	.		30	0	0	
	Dillon, James	January 25, 1840	Ditto	Ditto	.	.		25	0	0	
	Gregory, Thomas	March 30, 1840	Ditto	Ditto	.	.		18	0	0	
	Newbold, John	Dec. 29, 1835	Ditto	Ditto	.	.		25	0	0	
	Smith, Samuel	April 2, 1833	Ditto	Ditto	.	.		25	0	0	
	Cane, John	Dec. 30, 1839	House and land	Dumbar	68	1	30	57	0	9	
	Kavanagh, William	,,	Ditto	Ditto	63	3	27	47	8	0	
	Keough, Philip	March 30, 1840	Ditto	Ditto	41	1	9	30	12	0	
	Lacey, John	Dec. 30, 1839	Ditto	Ditto	83	1	28	41	4	0	
	Lacey, William	,,	Ditto	Ditto	83	1	28	38	12	6	
	Pearson, George	October 20, 1840	Ditto	Ditto	50	2	19	28	2	6	
	Webster, Henry	June 28, 1838	Ditto	Becmerow	135	1	1	125	5	0	
	Byrne, Denis	Dec. 30, 1839	Ditto	Ballyguile	218	2	18	141	15	0	
	Flanagan, Charles	June 1, 1839	Ditto	Ditto	35	2	22	36	10	0	
	Hughes, Terence	Dec. 30, 1839	Ditto	Ditto	48	2	15	31	10	0	
	Woodrofe, John	March 30, 1840	Ditto	Ditto	61	2	8	57	0	0	
	Smith, William	,,	Ditto	Blackditch	92	1	13	119	13	0	
	Kelly, Luke	,,	Ditto	Ballyteskin	68	1	30	105	11	3	
	Cane, Patrick	June 26, 1838	Ditto	Ashtown	114	2	36	123	4	0	
	Doyle, James	April 2, 1833	Ditto	Broomhall,	68	0	5	46	4	0	
	Danagh, Thomas	March 30, 1840	Ditto	Ditto	80	3	39	32	10	0	
	Godkin, James	Dec. 30, 1839	Ditto	Ballybeg	8	0	15	20	0	0	
	Clement, John	March 30, 1840	Ditto	Coolacomna	148	1	26	201	11	6	
	Saunders, William	June 24, 1839	Ditto	Merry-meeting	58	1	10	57	12	0	
					1530	0	19	1464	5	6	

RENT and VALUATION of OCCUPIERS in several TOWNLANDS, the Estates of R. Gunn Cunninghame, Esq.

COUNTY WICKLOW. RATHDRUM UNION.

Town-lands, &c.	Names of Occupiers.	Number of Acres in Holding. A. R. P.	Landlord's Rate. £. s. d.	Gross Value. £. s. d.	Net Valuation. £. s. d.	Rent. £. s. d.	Observations.
GREENANE.	Widow Manning	30 1 0	0 13 0½	37 12 4	31 6 3	24 8 0	*Note.* — *Occupiers whose names are marked thus * are stated by the compiler of the table to be county electors, now (1841) entitled to vote; but whether as 10l., 20l., or 50l. voters, does not appear.*
	*Henry Allen	16 0 0	0 9 4½	25 14 9	22 10 0	15 13 10	
	*William Manning	39 2 0	0 16 5½	47 0 11	39 10 0	40 0 0	
	*Andrew Grant	45 3 0	1 3 10	66 11 5	57 3 9	37 3 2	
	Michael Flinn	..	0 0 7½	1 17 3	1 10 0		
	Thomas Byrne	3 0 0	0 2 1	6 0 2	5 0 0		
	Edward Stephens	..	0 0 7½	1 17 3	1 10 0		
	James Doyle	15 0 0	0 12 6	34 15 0	30 0 0	*a*	*Note.—Marked thus (a) in column of rents, are held under Mr. Gunn Cunninghame by leases for lives, renewable for ever.*
	Widow Doyle	..	0 0 7½	1 17 3	1 10 0	*a*	
	William Crayton	..	0 0 7½	1 17 3	1 10 0	*a*	
	George Price	..	0 0 10	2 7 8	2 0 0	*a*	
	Mary Sheal	..	0 0 5	1 6 10	1 0 0	*a*	
	R. Gunn Cunninghame, Esq.	74 0 0	1 10 10	84 11 8	74 0 0	*a*	
CAPPAGH.	*Daniel Johnson	39 0 0	0 16 3	43 12 6	39 10 0	42 0 0	
	Hugh Merud	3 0 0	0 1 10½	5 3 9	4 10 0		
	Daniel Doyle	Cottage	0 0 7½	1 17 3	1 10 0	*a*	
	Miles Kehoe	Ditto	0 0 10	2 7 8	2 0 0	*a*	
	Widow Pepper	Ditto	0 0 7½	1 17 3	1 10 0	*a*	
	Edward Lambert	19 0 0	0 3 9	10 8 0	9 0 0	8 0 0	
	James Lambert	27 0 0	0 5 7½	15 3 9	13 10 0	*a*	
	Patrick Lambert	27 0 0	0 5 7½	15 3 9	13 10 0	*a*	
	*Isaac Langrell, Sen.	47 2 0	0 13 0	35 5 9	31 3 9	29 9 0	
	*Isaac Langrell, Jun.	28 2 0	0 6 0	16 6 6	14 8 0	11 0 0	
	Richard Langrell	13 1 0	0 3 9	11 8 6	9 19 6	11 18 6	
	Widow Leeson and Son	28 0 0	0 6 6¾	17 14 7½	15 15 0	13 7 7	
	*Joseph Thompson	26 2 0	0 6 8¾	18 5 5½	16 3 6	22 19 0	
	Thomas Price	Cottage	0 0 7½	1 17 3	1 10 0		
	Joseph Bannister	7 0 0	0 2 0½	5 14 7	4 18 0		
	George Thompson	Cottage	0 0 7½	1 17 3	1 10 0		
	Widow Carter	1 0 0	0 1 0½	2 19 1	2 10 0		
	Thomas Keyhoe	5 0 0	0 1 6¾	4 9 1½	3 15 0	5 0 0	
	John Birdthistle	45 0 0	0 7 1	18 13 8	17 0 0	8 0 0	
	Samuel Langrill	18 2 0	0 6 11¼	18 5 6½	16 13 0	17 4 3	
	Michael Foley	Cottage	0 0 7½	1 17 3	1 10 0		
	R. G. Cunninghame, Esq.	19 0 0	0 1 10¾	5 4 5½	4 15 0		
BALLINTOMBEIGH (LOWER).	*George Manning	43 2 0	0 13 7	40 5 8	32 12 6	21 12 3	
	*Thomas Snell	53 2 0	0 16 7¾	49 11 11¼	40 2 6	43 8 10	
	Francis Judd	2 0 0	0 1 5½	4 6 11	3 10 0		
	Widow Manning	9 1 0	0 3 10¼	11 10 8½	9 5 0	8 10 0	
	Michael Rice	7 3 0	0 2 11	8 14 4	6 19 6	8 14 2	
	William Manning	7 3 0	0 2 11	8 14 4	6 19 6	6 0 0	
	*Jonathan Snell	11 2 0	0 4 9½	14 1 7	11 10 0	11 8 0	
	Michael Flinn	8 1 0	0 3 10¼	11 9 3¼	9 5 7	8 12 6	
	*John Hammond	20 0 0	0 7 1	21 4 2	17 0 0	20 10 7	
	Samuel Snell	6 1 0	0 3 1½	9 3 3	7 10 0	4 15 0	
	*Dennis Cullen	25 0 0	0 10 5	30 10 10	25 0 0	20 5 0	
	James Cullen	6 1 0	0 2 7¼	7 17 2½	6 5 0	3 14 0	
	*Joseph Ryan	12 8 0	0 4 3	12 16 6	10 4 0	8 10 1	
	Same	12 0 0	0 4 3	12 16 6	10 4 0		
	William Manning	12 0 0	0 4 9	14 1 6	11 8 0	15 0 0	
	Widow Snell	18 0 0	0 6 9	20 3 6	16 4 0	14 8 2	
	Timothy Byrne	Cottage	0 0 7½	1 17 3	1 10 0		
	R. G. Cunninghame, Esq.	3 2 0	0 1 5½	4 8 11	3 10 0		
BALLINTOMBEIGH (UPPER).	*Edward Ologhan	36 0 0	0 5 10	16 7 8	14 0 0	10 3 0	
	Andrew Freney	10 0 0	0 2 8½	7 12 5	6 10 0	5 0 0	
	Edward Kelly	2 0 0	0 1 5½	4 1 5	3 10 0	5 10 0	
	Michael Clancy	2 3 0	0 1 8	4 13 10	4 0 0		
	Bartholomew Ellis	10 0 0	0 2 1	6 0 0	5 0 0		
	Garrett Waddock	10 0 0	0 2 1	6 0 0	5 0 0	2 10 0	
	*James Devitt	45 0 0	0 12 3½	33 17 7	29 10 0	27 12 4	
	*Joseph Malone	60 0 0	0 11 3	31 4 0	27 0 0	20 3 0	
	*James Forde	30 0 0	0 7 2¼	19 19 2½	17 5 0	12 8 0	
	James Richards	Cottage	0 0 7½	1 17 3	1 10 0	8 0 0	
	Richard Bannister	15 0 0	0 3 10¾	10 15 9½	9 7 6		
	*William Manning	67 0 0	0 6 0½	16 18 1	14 10 0	17 0 0	
	Michael Merna	Cottage	0 0 7½	1 17 3	1 10 0		
	*George Birdthistle	24 0 0	0 6 6	18 2 6	15 12 0	10 16 0	
	*Patrick Kelly	41 2 0	0 6 2¼	17 5 10½	14 17 6	15 11 4	
	Thomas Kelly	Cottage	0 0 7½	1 17 3	1 10 0		

Rent and Valuation of Occupiers, registered and unregistered—*continued.*

County Wicklow. Rathdrum Union.

Town-lands, &c.	Names of Occupiers.	Number of Acres in Holding. A.	R.	P.	Landlord's Rate. £.	s.	d.	Gross Value. £.	s.	d.	Net Valuation. £.	s.	d.	Rent. £.	s.	d.	Observations.
Parkmore.	*Lawrence Farrell	14	0	0	0	5	10	17	8	8	14	0	0	7	7	2	*Note.—Occupiers who names are marked thus are stated by the con piler of the table to b county electors, no (1841) entitled to vote but whether as 10l., 20 or 50l. voters, does n appear.*
	Thomas Pender	8	2	0	0	2	10	8	12	2	6	16	0	16	19	4	
	*Edward Moran	8	2	0	0	2	10	8	12	2	6	16	0				
	John Hawkshaw	17	0	0	0	5	8	17	9	4	13	12	0				
	*John Byrne	34	0	0	0	9	2¼	29	2	5	22	2	0	22	0	0	
	Same	25	2	0	0	1	3¾	3	11	1¼	3	2	6				
	*Thomas Kealey	50	0	0	0	14	7	45	19	2	35	0	0	32	17	0	
	Same	25	0	0	0	1	3¾	3	11	1¼	3	2	6				
	*William Saul	72	2	0	1	10	0	89	6	0	72	0	0				
	Same	16	0	0	0	0	10	2	6	0	2	0	0				
	John Roark	1	0	0	0	0	7½	3	10	6	3	0	0				
	William Chanmer	1	0	0	0	0	7½	3	10	6	3	0	0	55	15	0	
	William Ellis	Cottage			0	1	0½	2	17	6	2	10	0				
	Edward Leacy	Ditto			0	0	7½	1	16	6	1	10	0				
	Rev. Mr. Johnson	Ditto			0	2	1	5	10	0	5	0	0				
	*James Trea	21	0	0	0	6	1½	19	4	3	14	14	0	18	2	10	
	Same	35	2	0	0	1	5¾	4	0	11½	3	11	0				
	*Patrick Gifney	16	2	0	0	5	8	15	17	9¾	12	7	6				
	James Barnwell	Cottage			0	0	5	1	6	0	1	0	0	15	0	0	
	John Ashford	Ditto			0	0	5	1	6	0	1	0	0				
	Widow Lawler	Ditto			0	0	5	1	6	0	1	0	0				
	R. G. Cunninghame, Eq	35	0	0	0	2	2¼	5	19	4¼	5	5	0				
	*Michael Murray	11	0	0	0	3	5¼	10	14	10½	8	5	0	5	6	6	
Parkroe.	*John Beahan	47	0	0	0	10	1	33	9	2	24	4	0	18	6	3	
	*Murtha Byrne	46	0	0	0	11	3½	36	12	7	27	2	0	18	6	4	
	Dennis Byrne	Cottage			0	0	5	1	6	0	1	0	0	17	6	6	
	*James Lawler	44	0	0	0	10	5½	33	19	11	25	2	0				
	*Patrick Davis	18	3	0	0	3	4¼	12	7	2¾	8	1	6	5	17	0	
	*James Trea	9	0	0	0	2	9¾	8	13	7½	6	15	0	6	10	0	
	*John Lawler	88	3	0	1	0	2½	64	19	10¾	48	9	6	33	4	4	
	*Michael Byrne	26	1	0	0	6	6¾	20	1	7¾	15	13	6	10	11	8	
	Patrick Lawler	5	2	0	0	1	4½	4	0	9	3	6	0	10	9	8	
	*Michael Lawler	23	2	0	0	5	10½	18	8	9	14	2	0				
	Michael Murray	18	2	0	0	5	9¼	17	4	0¾	13	17	6	12	19	0	
	Michael Byrne	Cottage			0	0	7½	1	16	6	1	10	0				
Slaneaglough.	*Silvester Farrell	39	0	0	0	10	6¾	30	3	1½	25	7	0	25	10	6	
	*Patrick Gifney	42	3	0	0	12	5¾	35	13	5¼	29	18	6	33	17	5	
	Same	21	0	0	0	6	1½	17	10	0	14	14	0				
	*Ephraim Faulkner	37	0	0	0	9	3	26	12	6	22	4	0	36	10	4	
	William Fanning	7	0	0	0	2	0½	5	17	1	4	18	0				
	*Andrew Byrne	30	0	0	0	9	4¼	26	18	9	22	10	0	17	7	2	
	*Robert Fanning	54	2	0	0	17	0½	49	1	6¾	40	17	6	61	17	2	
	*Joseph Fanning	38	0	0	0	11	1	31	11	2	26	12	0				
	James Trea	15	2	0	0	3	10½	11	2	11	9	6	0	18	2	10	
Wicklow Street.	John Fitzgerald	House			0	1	8	4	9	4	4	0	0	20	0	0	
	*William Bury	Ditto			0	12	6	32	16	0	30	0	0				
	James Byrne	Ditto			0	0	10	2	7	8	2	0	0				
	William Nolan	Ditto			0	16	8	43	14	4	40	0	0	40	0	0	
	William Carolen	Ditto			0	5	0	13	3	0	12	10	0				
	*Samuel Smith	Ditto			0	10	5	27	6	10	25	0	0	20	0	0	
	Anne Bury	Ditto			0	4	2	10	8	4	10	0	0	10	0	0	
Ballineme.	A. Barlow	5	0	0	0	6	3	16	17	6	15	0	0	16	13	5½	
	John Perrin	4	2	0	0	5	7½	15	3	9	13	10	0	23	12	6	
	*James Hill	1	3	0	0	2	2¼	5	18	4	5	5	0	2	0	0	
	*William Nolan	12	3	0	0	15	11¼	42	19	10¼	38	5	0	40	0	0	
	M. Grant	2	0	0	0	2	6	6	15	0	6	0	0	9	4	7	
	Patrick Dalton	1	0	0	0	1	3	3	7	6	3	0	0	5	0	0	
	*John Chapman	7	2	0	0	9	4½	25	6	3	7	10	0	21	14	10	
	*Eugene Roark	33	0	0	1	19	6	107	7	6	94	17	6	95	17	3	
Keatingstown.	*William Bury	23	2	0	0	14	8¼	42	14	8¼	32	4	0	65	17	8	
	*George Githens	23	0	0	0	13	5	37	13	5	35	5	0				
	James Flanagan	11	2	0	0	13	2¼	34	15	2¼	7	0	0				
	Lewis Nolan	12	2	0	0	14	6	35	2	0	34	7	6				
	Patrick Caffrey	..			0	0	7½	1	17	3	31	12	6	20	0	0	
	Andrew Culbert	..			0	0	7½	1	17	3	1	10	0				
	William Flinn	..			0	0	7½	1	17	3	1	10	0				
	Matthew Keegan	3	2	0	0	2	11	8	1	6	1	10	0				

Rent and Valuation of Occupiers, registered and unregistered—*continued.*

COUNTY WICKLOW. RATHDRUM UNION.

Townlands, &c.	Names of Occupiers.	Number of Acres in Holding.	Landlord's Rate.	Gross Value.	Net Valuation.	Rent.	Observations.
		A. R. P.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
COOLAWRINA.	John Clement	91 2 0	2 8 0	242 11 6	201 11 6	*a*	*Note.* — *Occupiers whose names are marked thus * are stated by the compiler of the table to be county electors, now (1841) entitled to vote; but whether as 10l., 20l., or 50l. voters, does not appear.*
	Edward Smullen	..	0 0 10	2 7 8	2 0 0	*a*	
NEW TOWN MOUNT KENNEDY.	*William Chapman	0 1 20	0 8 4	21 17 8	20 0 0	*a*	
	Thomas Buckley	1 2 0	0 7 6	19 14 0	18 0 0	*a*	
	James Bryan	House	0 0 7½	1 17 3	1 10 0	*a*	
	Mary Somers	Ditto	0 0 7½	1 17 3	1 10 0	*a*	
	Michael Murphy	Ditto	0 0 7½	1 17 3	1 10 0	*a*	
	William Hampton	3 0 0	0 12 6	33 10 0	30 0 0	*a*	*Note.—Marked thus (a) in column of rents, are held under Mr. Gunn Cunninghame by leases for lives, renewable for ever.*
	Widow Coonan	House	0 0 7½	1 17 3	1 10 0	*a*	
	*Doctor Mitchell	1 2 0	0 12 6	33 2 6	30 0 0	20 6 3	
	*John Young	House	0 4 8¼	12 6 4½	11 5 0	*a*	
	Same	0 2 0	0 1 0½	2 19 7	2 10 0	*a*	
	*Henry Rogers	House	0 3 4	8 15 8	8 0 0	*a*	
	Same	0 2 0	0 8 4	21 19 2	20 0 0	*a*	
	*Edward Godkin	House	0 4 8¼	12 6 4½	11 5 0	*a*	
	Same	2 1 0	0 2 11	7 18 10	7 0 0	*a*	
	Charles Ellis	House	0 1 5½	3 18 11	3 10 0	*a*	
	James Byrne	Ditto	0 0 10	2 7 8	2 0 0	*a*	
	James Lennon	Ditto	0 0 10	2 7 8	2 0 0	*a*	
	Widow Byrne	Ditto	0 0 5	1 6 10	1 0 0	*a*	
	Anne Moore	Ditto	0 0 5	1 6 10	1 0 0	*a*	
	Thomas Hayes	Ditto	0 0 5	1 6 10	1 0 0	*a*	
	John Spencer	Ditto	0 1 8	4 9 4	4 0 0	*a*	
	Peter Byrne	Ditto	0 1 8	4 9 4	4 0 0	*a*	
	Robert Darlington	Ditto	0 4 2	10 19 4	10 0 0	*a*	
	Joseph Darlington	Ditto	0 8 4	21 17 8	20 0 0	*a*	
	Messrs. Roe and Miler	Ditto	0 8 4	21 17 8	20 0 0	*a*	
	Patrick Gounby	Ditto	0 7 9¾	20 9 7½	18 15 0	*a*	
	Thomas Goodason	Ditto	0 3 4	8 15 8	8 0 0	*a*	
	Jeremiah Margerane	Ditto	0 4 7	12 1 2	11 0 0	*a*	
	Robert Jenkenson	Ditto	0 10 5	27 6 10	25 0 0	*a*	
	George Watson	Ditto	0 4 2	10 19 4	10 0 0	*a*	
	*John M'Clement	0 1 0	0 8 4	21 17 8	20 0 0	*a*	
	Same	0 3 10	0 7 9¾	20 9 7½	18 15 0	*a*	
	Samuel Roney	0 1 0	0 2 6	6 12 0	6 0 0	*a*	
	Patrick Farrell	House	0 1 3	3 8 6	3 0 0	*a*	
	Eliza Handlon	Ditto	0 0 10	2 7 8	2 0 0	*a*	
	Daniel Parker	0 1 0	0 1 5½	3 18 11	3 10 0	*a*	
	William Smith	0 2 0	0 8 4	5 10 2	5 0 0	*a*	
	William M'Can	House	0 1 5½	3 18 11	3 10 0	*a*	
	John Smith	Ditto	0 8 4	21 17 8	20 0 0	*a*	
	Anne Belton	Ditto	0 3 4	8 15 8	8 0 0	*a*	
	Daniel Short	0 2 0	0 6 8	17 10 4	16 0 0	*a*	
	John Anderson	0 2 0	0 5 0	13 3 0	12 0 0	*a*	
	John Maguire	House	0 1 5½	3 18 11	3 10 0	*a*	
	John Kinsela	Ditto	0 0 7½	1 17 3	1 10 0	*a*	
	John Beahan	Ditto	0 1 5½	3 18 11	3 10 0	*a*	
	Michael M'Keon	Ditto	0 0 10	2 7 8	2 0 0	*a*	
	John Cunningham	Ditto	0 1 3	3 8 6	3 0 0	*a*	
	John Salmon	Ditto	0 1 5½	3 18 11	3 10 0	*a*	
	John M'Gee	Ditto	0 0 5	1 6 10	1 0 0	*a*	
	Walter Sinnott	Ditto	0 0 5	1 6 10	1 0 0	*a*	
	Dennis Doyle	Ditto	0 0 5	1 6 10	1 0 0	*a*	
	Patrick Murphy	Ditto	0 0 5	1 6 10	1 0 0	*a*	
	*Thomas Byrne	Ditto	0 6 3	16 17 6	15 0 0	*a*	
	Thomas Redmond	Ditto	0 4 2	10 19 11	10 0 0	*a*	
	James Lynch	Ditto	0 4 2	10 19 11	10 0 0	*a*	
	Charles Read	Ditto	0 1 7½	1 17 3	1 10 0	*a*	
	George Byrne	Ditto	0 4 2	10 19 4	10 0 0	*a*	
	Edward Byrne	Ditto	0 4 2	10 19 4	10 0 0	*a*	
	Terence M'Donald	Ditto	0 3 4	8 15 8	8 0 0	*a*	
	John Kehoe	Ditto	0 5 0	13 8 0	12 0 0	*a*	
	James M'Auley	0 2 0	0 12 6	32 16 0	30 0 0	*a*	
	Dennis Coohey, Esq.	5 0 0	1 5 0	66 15 0	60 0 0	*a*	
	James Haydon	House	0 1 3	3 8 6	3 0 0	*a*	
	Arthur Barlow	Ditto	0 7 6	19 14 0	18 0 0	*a*	
	Patrick Floid	Ditto	0 5 0	13 3 0	12 0 0	*a*	
	George Swan	Ditto	0 0 5	1 6 10	1 0 0	*a*	

Rent and Valuation of Occupiers, registered and unregistered—*continued.*

County Wicklow. Rathdrum Union.

Townlands, &c.	Names of Occupiers.	Number of Acres in Holding.	Landlord's Rate.	Gross Value.	Net Valuation.	Rent.	Observations.
		A. R. P.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Newtown Mount Kennedy.	Edward Deceise	House	0 6 3	16 8 6	15 0 0	*a*	*Note.* — *Occupiers whose names are marked thus * are stated by the compiler of the table to be county electors, now (1841) entitled to vote; but whether as 10l., 20l., or 50l. voters, does not appear.*
	Michael Raper	Ditto	0 10 5	27 6 10	25 0 0	*a*	
	Doctor Brady	Ditto	0 5 0	13 3 0	12 0 0	*a*	
	Henry Cassidy	Ditto	0 4 2	10 19 4	10 0 0	*a*	
	John Maguire	1 0 0	0 10 5	27 10 10	25 0 0	*a*	
	*John H. Armstrong	23 2 0	1 7 5	79 8 4	65 16 0	*a*	
	Patrick Gormley	4 0 0	0 5 0	13 10 0	12 0 0	*a*	
	*Late Mr. Stamper	4 0 0	0 5 0	13 10 0	12 0 0	*a*	
	*Darby Byrne	6 2 0	0 7 7	20 5 2	18 4 0	*a*	
	J. Belton	0 3 0	0 0 11¼	2 9 10½	2 5 0	*a*	
	Widow Belton	0 3 0	0 0 11¼	2 9 10½	2 5 0	*a*	
	—— Roney	0 1 0	0 0 3¾	0 16 7½	0 15 0	*a*	
	*John M'Clement	8 0 0	0 9 4	24 18 8	22 8 0	*a*	
	J. H. Armstrong	1 0 0	0 10 5	27 9 10	25 0 0	*a*	
	Alexander Warnock	House	0 0 7½	1 17 3	1 10 0	*a*	
	Same	Ditto	0 0 7½	1 17 3	1 10 0	*a*	
	Thomas Redmond	Ditto	0 0 10	2 7 8	2 0 0	*a*	
	—— Lynch	Ditto	0 0 10	2 7 8	2 0 0	*a*	
	Thomas Byrne	Ditto	0 0 10	2 7 8	2 0 0	*a*	
	Michael Fannin	Ditto	0 2 1	5 10 2	5 0 0	*a*	
	James Cosgrave	Ditto	0 2 1	5 10 2	5 0 0	*a*	
	Ellen O'Brien	Ditto	0 2 1	5 10 2	5 0 0	*a*	
	Stephen Haddy	Ditto	0 2 1	5 10 2	5 0 0	*a*	
	John Stringer	Ditto	0 2 1	5 10 2	5 0 0	*a*	
	John Flinn	Ditto	0 2 1	5 10 2	5 0 0	*a*	
	Ellen Turvens	Ditto	0 2 1	5 10 2	5 0 0	*a*	
	John Boulger	Ditto	0 2 1	5 10 2	5 0 0	*a*	
Killmachulla.	*Samuel Belton	11 0 0	0 11 5½	32 17 11	27 10 0	39 0 0	*Note.—Marked thus (a) in column of rents, are held under Mr. Gunn Cunninghame by leases for lives, renewable for ever.*
	Miles Doran	..	0 0 7½	1 17 3	1 10 0	*a*	
	Daniel Ludlow	..	0 0 7½	1 17 3	1 10 0	*a*	
	Miles Byrne	..	0 0 7½	1 17 3	1 10 0	*a*	
	Thomas Fox	..	0 0 7½	1 17 3	1 10 0	*a*	
	Esther M'Arthur	..	0 0 7½	1 17 3	1 10 0	*a*	
	Robert Quigley	..	0 0 7½	1 17 3	1 10 0	*a*	
	Michael Doyle	..	0 0 7½	1 17 3	1 10 0	*a*	
	Edward Byrne	..	0 0 7½	1 17 3	1 10 0	*a*	
	*Joshua Belton	6 3 20	0 7 2	19 12 1	17 3 9	24 10 0	
	Catherine Laughlin	..	0 0 7½	1 17 3	1 10 0	*a*	
	Mary Reynolds	..	0 0 7½	1 17 3	1 10 0	*a*	
	Thomas Newman	..	0 0 7½	1 17 3	1 10 0	*a*	
	Alexander Warnock	11 0 0	0 13 3½	35 19 7	31 18 0	42 4 8	
	James Gallagher	..	0 0 7½	1 17 3	1 10 0	*a*	
	Lawrence Hudson	..	0 0 7½	1 17 3	1 10 0	*a*	
	William Chapman	4 3 30	0 5 11½	16 2 3	14 6 4	20 0 0	
	*James Williams	18 0 0	0 18 9	53 12 6	45 0 0	42 14 8	
	*Christopher Williams	16 0 0	0 16 8	47 13 4	40 0 0	36 8 0	
	*Edward Armstrong	2 2 30	0 6 3	17 2 6	15 0 0	16 10 0	
	*Andrew Bowes	6 0 0	1 0 10	56 1 8	50 0 0	66 0 0	
	*Robert Armstrong	13 2 0	0 16 3¾	46 3 1½	39 3 0	42 0 0	
	Same	2 1 10	0 2 5	6 11 6	5 15 8	7 0 0	
	R. G. Cunninghame, Esq.	0 2 0	0 0 1¾	0 10 3½	0 7 6	*a*	
	*William Chapman	25 2 0	1 6 6½	72 15 7	63 0 0	*a*	
	John Armstrong	4 0 0	0 8 4	22 16 8	20 0 0	*a*	
Lower Ballinahinch.	*John Ryder	105 0 0	5 9 4½	312 13 9	262 10 0	*a*	
	Terence Kavanagh	..	0 0 7½	1 17 3	1 10 0	*a*	
	Edward Cooling	..	0 0 7½	1 17 3	1 10 0	*a*	
	Lawrence Mooney	..	0 0 7½	1 17 3	1 10 0	*a*	
	Peter Roberts	..	0 0 7½	1 17 3	1 10 0	*a*	
	William Cullen	102 0 0	4 5 0	248 0 0	204 0 0	*a*	
	Same	100 0 0	0 16 8	66 13 4	40 0 0	*a*	
	John Cooling	..	0 0 7½	1 17 3	1 10 0	*a*	
	*Darby Byrne	21 0 0	0 15 3¾	45 10 7½	36 15 0	*a*	
Cooladoyle.	R. M. Muggeridge Esq.	2 2 0	0 16 8	44 0 10	40 0 0	*a*	
	*J. H. Armstrong	13 2 0	0 14 0¾	38 8 1½	33 15 0	*a*	
	John Rooney	1 2 0	0 1 8	4 13 4	4 0 0	*a*	
	John Redmond	..	0 0 7½	1 16 6	1 10 0	*a*	
	Sir Simon Broadstreet	25 0 0	1 6 0½	74 7 1	62 10 0	*a*	

Rent and Valuation of Occupiers, registered and unregistered—*continued.*

COUNTY WICKLOW. RATHDRUM UNION.

Names of Occupiers.	Number of Acres in Holding.			Landlord's Rate.			Gross Value.			Net Valuation.			Rent.			Observations.
	A.	R.	P.	£.	s.	d	£.	s.	d.	£.	s.	d.	£.	s.	d.	
William Walker	102	2	0	1	16	3¾	115	5	1½	87	2	6	*a*			*Note. — Occupiers whose names are marked thus * are stated by the compiler of the table to be county electors, now (1841) entitled to vote; but whether as 10l., 20l., or 50l. voters, does not appear.*
Stephen Davis	14	0	0	0	4	4½	13	18	9	10	10	0	8	13	0	
Kevin Toole	33	2	0	0	9	9¼	32	3	6½	23	9	0	*a*			
John Langlin		..		0	0	7½	1	17	3	1	10	0	*a*			
Owen Toole	42	2	0	0	12	4¾	38	14	9¾	29	15	0	31	3	5	
Michael Murphy	2	2	0	0	1	0½	3	5	1	2	10	0	2	1	8	
Matthew Byrne, sen.	12	0	0	0	5	0	15	2	0	12	0	0	*a*			
Matthew Byrne, jun.	14	0	0	0	5	10	17	7	8	14	0	0	*a*			
Laughlin Toole		..		0	0	7½	1	16	6	1	10	0	*a*			
Charles Toole		..		0	0	7½	1	16	6	1	10	0	*a*			
Malicha Toole	4	0	0	0	0	10½	2	19	9	2	2	0	*a*			*Note.—Marked thus (a) in column of rents, are held under Mr. Gunn Cunninghame by leases for lives, renewable for ever.*
John Carroll		..		0	0	7½	1	17	3	1	10	0	*a*			
William Hayes	3	0	0	0	1	3	3	19	6	3	0	0	*a*			
George Cruise	3	0	0	0	1	3	3	19	6	3	0	0	*a*			
Laughlin Cullen	1	2	0	0	0	10	2	9	0	2	0	0	*a*			
Stephen Davis	3	0	0	0	1	3	4	0	0	3	0	0	*a*			
John Doyle	3	0		0	1	3	4	0	0	3	0	0	*a*			
Maurice Doyle	2	0	0	0	0	10	2	11	0	2	0	0	*a*			
William Doyle	6	3	0	0	2	11½	8	19	2	7	1	9				
Mary Doran	5	0	0	0	2	1	6	9	2	5	0	0	*a*			
Daniel Carty	6	0	0	0	2	6	7	15	0	6	0	0	*a*			
*Rev. Mr. Hempenstall	26	0	0	0	16	3	47	12	6	39	0	0	33	9	3	
Same	14	0	0	0	4	4½	13	13	9	10	10	0				
Daniel Stringer		..		0	0	7½	1	16	6	1	10	0	*a*			
R. Gunn Cunninghame, Esq.	40	0	0	0	0	10	4	1	8	2	0	0	*a*			
*St. George Kundson	100	0	0	2	18	4	165	16	8	140	0	0	84	18	6	
Same		..		1	13	4	87	6	8	80	0	0				
Thomas M'Donnell	7	0	0	0	4	1	12	2	2	9	16	0	*a*			
St. George Kundson	54	0	0	0	9	0	30	10	0	21	12	0	*a*			
Rev. Mr. Hempenstall	7	0	0	0	3	7¾	10	10	3¾	8	15	0	*a*			
Richard Hawkins		..		0	0	7½	1	16	6	1	10	0	*a*			
James Glenn		..		0	0	7½	1	16	6	1	10	0	*a*			
Thomas Hayes		..		0	0	7½	1	16	6	1	10	0	*a*			
William Moreton	0	3	0	0	0	10	2	9	0	2	0	0	*a*			
Andrew Tynam	8	0	0	0	2	6	8	11	0	6	0	0	*a*			
John Coonan		..		0	0	10	2	7	0	2	0	0	*a*			
Richard Walker		..		0	1	0½	2	17	6	2	10	0	*a*			
Patrick Maher		..		0	0	7½	1	16	6	1	10	0	*a*			
*John Armstrong	28	0	0	1	12	8	88	13	4	78	8	0	86	5	0	
*John M'Clement	13	2	0	0	15	9	42	15	0	37	16	0	52	0	0	
James Maguire		..		0	0	7½	1	17	3	1	10	0	*a*			
Patrick Murphy		..		0	0	5	1	6	10	1	0	0	*a*			
Thomas Doyle		..		0	0	7½	1	17	3	1	10	0	*a*			
Robert Carter		..		0	0	7½	1	17	3	1	10	0	*a*			
Margaret Carter		..		0	0	5	1	6	10	1	0	0	*a*			
James Sinnot		..		0	0	7½	1	17	3	1	10	0	*a*			
Thomas Donahoe		..		0	0	7½	1	17	3	1	10	0	*a*			
Elizabeth Short		..		0	0	7½	1	17	3	1	10	0	*a*			
Edward Walsh		..		0	0	10	2	7	8	2	0	0	*a*			
Lady Harriet Daley	44	0	0	2	5	10	125	11	8	110	0	0	*a*95	7	10	
Same		..		1	5	0	65	11	0	60	0	0				
John Smith		..		0	1	8	4	9	4	4	0	0	*a*			
R. G. Cunninghame, Esq.	2	0	0	0	0	5	1	10	10	1	0	0	*a*			
Late Mr. Stamper	38	0	0	1	15	7½	98	11	3	85	10	0	*a*			
Same		..		1	5	0	65	11	0	60	0	0	*a*			
John Alpin	5	0	0	0	4	8¼	13	11	4	11	5	0	*a*			
Patrick Stanley	41	0	0	1	18	5¼	110	16	10½	92	5	0				
Darby Byrne	8	0	0	0	8	4	22	16	8	20	0	0	*a*31	10	0	
Andrew M'Cabe		..		0	0	7½	1	17	3	1	10	0		..		
John Cosgrave	55	0	0	2	11	6¾	148	16	1½	123	15	0	*a*			
R. Gunn Cunninghame, Esq.	33	0	0	1	10	11¼	85	11	10½	74	5	0	*a*			
Same	40	0	0	0	16	8	51	13	4	40	0	0	*a*			
Eliza Short	54	0	0	2	16	3	162	2	6	135	0	0	*a*			
John Sheridan		..		0	0	7½	1	16	6	1	10	0	*a*			
W. W. Ireland	7	2	0	0	3	1½	9	11	3	7	10	0	*a*			
*George Evans	32	0	0	1	16	3	99	13	4	88	0	0	64	0	0	
Same	5	2	0	0	5	8¾	15	13	11½	13	15	0				
William Brereton	1	0	0	0	1	8	4	13	4	4	0	0	*a*			

Rent and Valuation of Occupiers, registered and unregistered—*continued.*

COUNTY WICKLOW. RATHDRUM UNION

Townlands, &c.	Names of Occupiers.	Number of Acres in Holding. A.	R.	P.	Landlord's Rate. £.	s.	d.	Gross Value. £.	s.	d.	Net Valuation. £.	s.	d.	Rent. £.	s.	d.	Observations.
JOHNSTOWN.	Richard Lawler		..		0	0	10	2	7	8	2	0	0	*a*			*Note.—Occupiers*
	John Egan		..		0	0	10	2	7	8	2	0	0	*a*			*names are marked*
	William Leonard		..		0	0	10	2	7	8	2	0	0	*a*			*are stated by the*
	Bridget Kelly	0	1	0	0	1	0½	2	18	1	2	10	0	*a*			*piler of the table*
	Henry Bowen		..		0	1	0½	2	18	1	2	10	0	*a*			*county electors,*
	Thomas Hempenstall		..		0	1	3	3	8	6	3	0	0	*a*			(1841) *entitled to*
	Widow Doyle	0	2	0	0	1	3	3	10	0	3	0	0	*a*			*but whether as* 10*l.,*
	Thomas Kavanagh		..		0	1	3	3	8	6	3	0	0	*a*			*or* 50*l. voters, does*
	James Ryan		..		0	0	5	1	6	10	1	0	0	*a*			*appear.*
	Widow Walker		..		0	0	5	1	6	10	1	0	0	*a*			*Note.—Marked thus*
	John Johnson		..		0	0	5	1	6	10	1	0	0	*a*			*in column of rents,*
	Francis Parry		..		0	1	0½	2	18	1	2	10	0	*a*			*held under Mr.*
	Robert Dack	2	0	0	0	7	6	20	3	0	18	0	0	*a*			*Cunninghame by*
	John Williams		..		0	0	10	2	7	8	2	0	0	*a*			*for lives, renewabl*
	Edward Doyle	0	1	0	0	1	0½	2	18	1	2	10	0	*a*			*ever.*
	Leonard Mates	0	0	20	0	0	11¼	2	12	10½	2	5	0	*a*			
	John Maguire		..		0	0	10	2	7	8	2	0	0	*a*			
	Christopher Connolly	0	1	0	0	1	0½	2	18	1	2	10	0	*a*			
	Thomas Bryan	0	0	20	0	0	11¼	2	12	10½	2	5	0	*a*			
	Edward Harris	0	1	0	0	1	0½	2	18	1	2	10	0	*a*			
	John Barry	27	3	6	1	8	11½	82	16	5	69	9	6	*a*			
	Lady Harriet Daley	10	0	0	0	10	5	28	10	10	25	0	0	*a*			
	R. Gunn Cunninghame, Esq	9	2	0	0	5	7½	16	8	9	13	10	0	*a*			
NEWTOWN MOUNT KENNEDY DEMESNE.	John Ronaldson	161	2	25	7	11	6½	431	3	11	363	13	11	*a*			
	R. Gunn Cunninghame Esq.	71	2	0	2	4	8¼	131	7	4½	107	5	0	*a*			
	Chief Justice Dogherty	1	0	0	2	5	10	120	15	8	110	0	0	*a*			
	Same	10	0	0	0	10	5	29	15	10	25	0	0	*a*			
	John Langrill		..		0	1	3	3	10	6	3	0	0	*a*	3	0	0
	Robert Brown		..		0	0	10	2	7	8	2	0	0	*a*	2	0	0
	John Evans		..		0	0	10	2	7	8	2	0	0	*a*	2	0	0
	John Williams		..		0	0	10	2	7	8	2	0	0	*a*	2	0	0
	Joseph Keenan		..		0	0	10	2	7	8	2	0	0	*a*	2	0	0
	William Brown		..		0	0	5	1	6	10	1	0	0	*a*	1	0	0
	Patrick Byrne		..		0	1	0½	2	18	1	2	10	0	*a*	2	10	0
SEA VIEW.	Mrs. Barry	45	0	0	2	11	6¾	140	3	1½	123	15	0	*a*			
	Same		..		0	12	6	32	16	0	30	0	0	*a*			
	Robert Lesley		..		0	0	7½	1	17	3	1	10	0	*a*			
	Michael Barry		..		0	0	10	2	7	8	2	0	0	*a*			
TRUDDER.	John Mooney	38	0	0	1	14	0½	98	12	1	81	14	0	*a*			
	Daniel M'Cabe		..		0	0	7½	1	17	3	1	10	0	*a*			
	*William Short	25	0	0	1	1	10½	63	8	9	52	10	0		59	13	4
	Rev. Mr. Keough	28	0	0	1	3	4	66	1	8	56	0	0	*a*			
	*Nicholas Mooney	2	0	0	0	1	9	5	2	6	4	4	0	*a*			
	Thomas Mooney		..		0	0	7½	1	17	3	1	10	0	*a*			
	*Samuel Henry		..		0	16	8	43	14	4	40	0	0	*a*			
	Same	56	0	0	2	9	0	136	10	0	117	12	0	*a*			
	Dorothy Laughlin		..		0	0	7½	1	17	3	1	10	0	*a*			
	Patrick Bryan		..		0	0	7½	1	17	3	1	10	0	*a*			
LOWER CALLOW HILL.	Matthew Short	10	0	0	0	7	11	22	5	10	19	0	0	*a*			
	Bernard Cullen	76	0	0	3	0	2	168	16	4	144	8	0	*a*			
	James Short		..		0	0	7½	1	17	3	1	10	0	*a*			
	*James Roark	56	0	0	2	6	8	130	11	4	112	0	0		109	9	5
	Patrick Kinsela		..		0	0	7½	1	17	3	1	10	0	*a*			
	William Short	7	0	0	0	5	6½	14	18	1	13	6	0	*a*			
UPPER CALLOW HILL.	*George Saunders	69	2	0	0	14	5¾	48	12	5½	34	15	0		35	11	7
	John Mahon		..		0	0	7½	1	17	3	1	10	0				
	R. G. Cunninghame, Esq.	33	3	0	0	2	9¾	12	0	7½	6	15	0				
	*John Gafney	47	2	0	0	13	3½	41	16	7	31	17	6		32	10	0
	*Matthew Short	40	0	0	0	3	4	14	6	8	8	0	0		21	0	6
	Same	30	0	0	0	6	3	20	2	6	15	0	0				
	Jane Kavanagh	0	1	0	0	0	7½	1	17	3	1	10	0				
KEELOGUES.	Henry Burnside	30	0	0	0	10	0	31	0	0	24	0	0	*a*			
	Same	44	2	0	0	6	6	27	7	0	15	11	3	*a*			
	John Orpen	35	1	0	0	18	4	56	14	2½	44	1	3	*a*			
	William Mack	10	0	0	0	3	9	12	7	6	9	0	0	*a*			
	*Owen Short	36	0	0	1	1	0	64	0	0	50	8	0	*a*			

Rent and Valuation of Occupiers, registered and unregistered.—*continued.*

COUNTY WICKLOW. RATHDRUM UNION.

Names of Occupiers.	Number of Acres in Holding.	Landlord's Rate.	Gross Value.	Net Valuation.	Rent.	Observations.
	A. R. P.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Owen Short	11 0 0	0 2 3½	8 9 7	5 10 0	*a*	*Note.—Occupiers whose names are marked thus * are stated by the compiler of the table to be county electors, now (1841) entitled to vote; but whether as 10l., 20l., or 50l. voters, does not appear.*
*Joseph Edge	39 3 30	1 0 9¾	64 9 1½	49 18 6	*a*	
Edward Kelly	2 0 0	0 1 10½	5 8 9	4 10 0	*a*	
Peter Dowdall	1 2 0	0 1 8	4 15 10	4 0 0	*a*	
*Rev. Joseph Callwell	..	1 5 0	65 11 0	60 0 0	*a*	
Same	87 0 0	4 3 4½	230 3 9	200 2 0	*a*	
Same	13 0 0	0 2 8½	13 19 6	6 10 0	*a*	
Thomas Edge	7 0 0	0 4 10¼	14 9 8½	11 8 0	*a*	
*Graves Archer, Esq.	51 0 0	2 8 10½	140 18 9	117 6 0	*a*	*Note.—Marked thus (a) in column of rents, are held under Mr. Gunn Cunninghame by leases for lives, renewable for ever.*
Same	House.	1 5 0	65 11 0	60 0 0	*a*	
*John Nuttall, Esq.	100 0 0	2 12 1	161 4 2	125 0 0	*a*	
Same	320 0 0	5 6 8	301 13 4	256 0 0	*a*	
Terence Bryan	..	0 0 7½	1 17 3	1 10 0	*a*	
John Davis	..	0 0 7½	1 17 3	1 10 0	*a*	
Miles Short	..	0 0 7½	1 17 3	1 10 0	*a*	
*Edward Boyd	38 2 0	0 13 7¾	43 8 9¼	32 14 6	38 2 10	
Same	9 0 0	0 1 11½	3 8 3	2 14 0		
*Daniel Cullen	28 0 0	0 9 11	31 11 10	23 16 0	29 12 6	
Same	17 0 0	0 2 1½	6 8 3	5 2 0		
*John Cawlens	22 2 0	0 5 7½	19 4 3	13 10 0	13 16 11	
*Edward Hatton	18 3 0	0 3 11	13 19 3¾	9 7 6	9 14 0	
*James Burton	18 0 0	0 3 4½	12 10 9	8 2 0	9 0 0	
*Joseph Mason	13 0 0	0 4 4	13 18 8	10 8 0	21 6 0	
Same	24 1 0	0 4 6½	13 1 4	10 18 3		
*William Gafney	30 0 0	0 5 7½	20 14 3	13 10 0	39 8 0	
Same	29 0 0	0 10 10½	34 5 9	26 2 0		
*Bryan Byrne	55 0 0	1 0 7½	64 11 3	49 10 0	29 4 6	
*Owen and Charles Byrne	55 0 0	1 0 7½	64 11 3	49 10 0	29 3 10	
*Patrick and James Fleming	36 3 0	0 13 9½	43 9 0¾	33 1 6	19 8 0	
Garrett Mullen	4 0 0	0 1 4	4 5 8	3 4 0	3 0 0	
John Short	15 0 0	0 3 1½	11 3 3	7 10 0	4 10 0	
R. G. Cunninghame, Esq.	110 0 0	0 6 10½	22 9 9	16 10 0	..	
*William Jones	29 2 0	0 14 1¾	42 9 9½	33 18 6		
Michael Jones	14 2 0	0 6 11¼	21 5 4½	16 3 6	40 6 6	
Joseph Mason	6 1 0	0 3 0	9 1 9	7 3 9		
*John and Widow Gaskin	45 0 0	1 3 5¼	70 6 10½	56 5 0	32 6 0	
*Thomas Mason	44 0 0	1 0 10½	63 9 9	50 2 0	31 2 6	
*Michael Rooney	33 2 0	0 18 1¾	54 6 3½	43 11 0	23 18 10	
R. G. Cunninghame, Esq.	4 0 0	0 0 2	1 4 4	0 8 0	..	
*George Mason	11 0 0	0 4 1½	13 0 3	9 18 0	19 6 4	
*Patrick Kelly	15 0 0	0 3 1½	11 6 3	7 10 0	5 11 8	
James Morgan	9 3 0	0 2 5¼	8 6 10½	5 17 0	*a*	
Francis Green	2 2 0	0 0 9½	2 14 1	1 17 6	*a*	
*Patrick Quinn	17 2 0	0 3 7¾	13 2 3½	8 15 0	8 9 10	
Henry Monaghan	1 0 0	0 0 7½	2 1 3	1 10 0	1 0 0	
*Samuel Edge	38 0 0	0 11 1	26 12 2	26 12 0†	22 10 0	† *Sic in MS.*
*Edward Kavanagh	14 0 0	0 4 8	15 1 4	11 4 0	11 10 6	
Ferdinand Byrne	14 2 0	0 4 2¾	13 19 5½	10 3 0	13 6 6	
Mary Murphy	..	0 0 5	1 6 10	1 0 0		
*James Cawlins	22 2 0	0 6 1	20 9 8	14 12 6	14 13 9	
John Cawlins	..	0 0 5	1 6 10	1 0 0		
Terence Byrne	4 3 0	0 1 7	5 3 2	3 16 0	4 2 8	
*Patrick Doyle	41 0 0	0 12 0½	39 16 7	28 17 6	33 12 2	
Hugh Byrne	..	0 0 5	1 6 10	1 0 0		
Andrew White	12 3 0	0 3 8½	12 6 11½	8 18 6	10 12 0	
Edward White	4 1 0	0 1 5	4 12 10	3 8 0		
*Hugh Quin	28 0 0	0 6 5	22 7 10	15 8 0	15 16 10	
*Andrew Doyle	24 1 0	0 6 7	22 0 5	15 15 3	12 15 6	
*Martin Doyle	36 3 0	0 6 4	20 19 2½	15 4 6	22 0 0	
*John Roark	63 2 0	0 17 2½	56 5 11	41 5 6	18 3 0	
*Charles Carroll	18 0 0	0 3 0	11 10 0	37 10 0†	4 5 0	† *Sic in MS. There are evident errors (here) in the copying of the net valuations.*
*Terence Ologhan	75 0 0	0 15 7½	55 18 3	28 1 6†	29 4 10	
*William Doyle	48 0 0	0 11 8½	40 18 10¾	7 9 6†	28 17 4	
*Edward Keenan	11 2 0	0 3 1½	10 11 6¾	15 18 9†	2 16 0	
*Thomas Byrne	18 3 0	0 6 7¾	21 7 0½	15 10 3	15 7 0	
*Stephen Healey	18 1 0	0 6 5¾	20 16 2¼	11 18 0†	15 0 0	

Rent and Valuation of Occupiers, registered and unregistered—*concluded.*

County Wicklow. Rathdrum Union.

Town-lands. &c.	Names of Occupiers.	Number of Acres in Holding. A.	R.	P.	Landlord's Rate. £.	s.	d.	Gross Value. £.	s.	d.	Net Valuation. £.	s.	d.	Rent. £.	s.	d.	Observations.
Knockfadda.	Patrick Ologhan	17	0	0	0	4	11½	16	7	11	18	0	0†	9	15	6	*Note.—Occupiers wh names are marked th are stated by the co piler of the table to county electors, r (1841) entitled to vo but whether as 10l., 2 or 50l. voters, does appear.*
	*Michael Owens	20	0	0	0	7	6	23	3	3	8	5	0†	16	18	6	
	Patrick Reynolds	15	0	0	0	3	5¼	12	1	10½	10	10	0	10	8	2	
	Alexander M'Cabe	15	0	0	0	4	4½	14	8	9	9	16	0	12	8	0	
	Michael Cullen	14	0	0	0	4	1	13	10	2	9	9	0	12	0	6	
	Lawrence Cullen	13	2	0	0	3	11¼	13	0	10½	0	11	0†	8	8	7	
	R. G. Cunningham, Esq.	11	0	0	0	0	2¾	2	15	5½	8	12	0†		..		
	Robert Roark	10	3	0	0	3	7	11	12	2	2	10	0†	5	0	4	
	William Reynolds	1	1	0	0	1	0½	3	2	1	1	0	0				
	Patrick Carty		..		0	0	5	1	6	10	1	0	0		..		*Note.—Marked thus in column of rents, held under Mr. G Cunninghame by le for lives, renewable ever.*
	Edward M'Donnell		..		0	0	5	1	6	10	1	0	0		..		
	Patrick Byrne		..		0	0	5	1	6	10	10	17	6		..		
	John Doyle	15	2	0	0	4	6¼	14	18	9½	1	5	0				
	William Reynolds		..		0	0	6¼	1	12	0½	1	5	0	11	0	0	
	Phelim Neill		..		0	0	6¼	1	12	0½	1	5	0				† *Sic in MS.*
Upper Knockadreet.	*Peter Gafney	40	0	0	0	15	0	49	10	0	36	0	0	29	15	4	
	John Coogan	18	0	0	0	6	9	21	9	6	16	4	0				
	Bridget Waters	21	2	0	0	7	11½	25	4	5	19	2	6	23	17	0	
	Joseph Mason	10	3	0	0	4	0½	12	14	7	9	13	6				
	Mary Coogan	16	0	0	0	5	8	18	1	4	13	12	0	27	8	4	
	Patrick Mason	2	0	0	0	1	3	3	15	6	3	0	0				
	Edward Mason	1	2	0	0	0	10	2	12	8	2	0	0				
	David Doyle	14	1	0	0	5	4	16	18	2	12	16	6				
	William Gaskin	5	0	0	0	1	10½	5	18	9	4	10	0				
	Patrick Gaskin	14	2	0	0	5	5¼	17	3	10½	13	1	0	31	19	0	
	John Doyle	8	0	0	0	2	9¾	9	2	7¼	6	15	0				
	George and Henry Mason	13	1	0	0	4	8¼	15	0	10½	11	5	6				
	R. G. Cunninghame, Esq.	5	0	0	0	0	1¼	1	5	2½	0	5	0		..		
New-town.	*Patrick Kelly	32	2	0	0	18	11½	56	15	5	45	10	0	34	12	8	
	*James Byrne	32	1	0	0	16	8	52	14	4	40	0	0	32	12	9	
Cona-valley.	*Hugh Byrne	600	0	0	0	6	3	16	12	6	15	0	0	15	0	0	
Hawks-town.	*Garrett Byrne	113	2	0	3	17	10½	232	1	3	186	15	0	152	0	0	
	*Michael Doyle	109	1	0	2	0	11⅛	134	14	5¼	98	6	6	95	6	6	
	*Daniel Drolin	43	3	0	1	5	6½	77	14	10	61	5	0	60	12	10	
	Rose Cullen	5	2	0	0	3	2½	9	15	11	7	14	0	0	11	4	
Tubber-ville.	Rose Hayden	40	3	0	1	9	8½	86	8	8	71	6	3	111	7	6	
	*Miles Hayden	25	0	0	0	15	7½	47	4	3	37	10	0				

VALUATION of £10 COUNTY ELECTORS, (registered 1832 to 1840,) so far as ascertained.

COUNTY WICKLOW. Marked thus * registered in 1832, and not since re-registered. SHILLELAGH UNION.*

Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate-Book.	Name or Situation of Property as stated in Rate-Book.	Extent in Statute Measure as in Rate-Book.	Net Annual Value as in Rate-Book.	Observations.
				A. R. P.	£. s. d.	
Barker, Thomas Francis.	January 4, 1839	House and land .	Land in townland of Lugduff; house in village of Tinnehely.	20 1 13	26 2 0	
*Moreton, Henry Francis .	Nov. 6, 1832 .	Ditto	Tinnehely . . .	18 3 2	21 5 0	Now a 50*l.* freeholder.
*Rorke, William . . .	Nov. 6, 1832 .	Ditto	Land in Church-lane, house in village of Tinnehely.	13 1 1	25 0 0	
Rorke, John	June 27, 1839 .	Ditto	Land in townland of Coolrus, house in village of Tinnehely.	22 2 2	39 10 0	
Timmons, Andrew . .	,,	House and yard .	Village of Tinnehely	0 0 38	16 10 0	
Doyle, James	Nov. 15, 1832 and Jan. 2, 1840 .	Ditto	Coolrus . . .	48 2 15	37 10 0	
Dalton, William . . .	January 2, 1840	House and land .	Farnees or Rathenteague.	48 2 15	37 10 0	Mr. Daughton in rate-book, same person.
M'Daniel, Lawrence . .	,,	Ditto	Ditto	142 1 6	50 0 0	Laurence M'Donald in rate-book, same person.
Brownrigg, William . .	January 4, 1839	Ditto	Mullins . . .	184 1 17	112 0 0	
Cooper, Nicholas . . .	Oct. 17, 1832 and Jan. 2, 1840 .	Ditto	Ditto	34 1 27	16 15 0	
Cooper, John	,,	Ditto . . .	Ditto	32 1 17	16 0 0	
Dalton, Garrett . . .	Nov. 6, 1832, and Jan. 2, 1840 .	Ditto	Ditto	48 2 3	20 1 0	James Dalton in rate-book.
Franey, Patrick . . .	Nov. 15, 1832, and Jan. 29, 1840	Ditto	Ditto	159 3 22	40 5 0	Re-registered a 50*l.* freeholder.
*Grant, Richard . . .	Nov. 6, 1832 .	Ditto	Ditto	32 0 28	10 5 0	
Gosling, Patrick . . .	Nov. 22, 1832 and Jan. 2, 1840.	Ditto	Ditto	159 0 30	51 8 0	Patrick and Peter Gosling in rate-book.
Gosling, William. . .	,,	Ditto	Ditto	121 0 9	35 2 0	
Gosling, Peter . . .	,,	Ditto	Ditto	159 0 30	51 8 0	Patrick and Peter Gosling in rate-book, see above.
Kavanagh, Lawrence .	Nov. 26, 1832 and April 6, 1840.	Ditto	Ditto	67 3 7	34 0 0	
Kavanagh, Patrick . .	April 6, 1840 .	Ditto	Ditto	67 3 7	34 0 0	
Murphy, Charles . . .	Jan. 5, 1836 .	Ditto	Ditto	56 1 28	30 0 0	Executors of Charles Murphy in rate-book.
Murphy, Denis . . .	June 29, 1838 .	Ditto	Ditto	93 2 14	25 2 0	
Murphy, Matthew . .	June 27, 1839 .	Ditto	Ditto	52 2 12	22 0 0	
*Neil, Owen	Nov. 22, 1832 .	Ditto	Ditto	24 2 34	10 6 0	
Byrne, Edward . . .	Oct. 17, 1832, and Jan. 2, 1840.	Ditto	Muskeagh . . .	214 1 21	75 10 0	
Byrne, Thomas . . .	Oct. 17, 1832, and Jan. 2, 1840.	Ditto	Ditto	36 2 18	15 4 0	
Byrne, Edward . . .	Jan. 29, 1838 .	Ditto	Ditto	58 2 3	11 8 0	
Giddens, John . . .	Nov. 6, 1832 and Jan. 2, 1840.	Ditto	Ditto	55 1 36	22 6 0	Richard and John Giddens in rate-book.
Griffin, Benjamin . .	April 6, 1840 .	Ditto	Mangans . . .	208 2 5	60 0 0	
Byrne, James	June 29, 1838 .	Ditto	Rosbawn or Rockingham.	8 0 15	8 15 0	
Lawler, Patrick . . .	,,	Ditto	Ditto	35 3 28	22 0 0	
Grange, Edward . . .	Nov. 26, 1832, and Jan. 2, 1840.	Ditto	Gurteen . . .	117 0 5	81 15 0	Elizabeth Grange in rate-book, Mr. Pierson says this is a mistake in the name.
Hopkins, Thomas . .	,,	Land	Ditto	100 1 28	46 10 0	Another Thomas Hoskins in rate-book, a tenant of Earl Fitzwilliam.
Paine, Wentworth . .	January 29, 1838	House and land .	Ditto	122 0 32	66 10 0	
*Hopkins, Edward. . .	Nov. 10, 1832 .	Ditto	Ballysinnouge .	22 2 28	7 15 0	
*Kavanagh, Richard . .	Nov. 15, 1832 .	Ditto	Ditto	35 2 21	29 10 0	
Byrne, Michael . . .	Oct. 13, 1832 and Jan. 2, 1840.	Ditto	Ballyraghine . .	66 0 24	38 0 0	
Tompkins, Walter . .	Nov. 22, 1832 and Jan. 2, 1840.	Ditto	Ditto	31 2 14	10 10 0	
Tompkins, Robert . .	,,	Ditto	Ditto	56 3 10	21 10 0	
Tompkins, Charles . .	January 4, 1839	Ditto	Ditto	49 3 3	42 10 0	
Tompkin, Denis . . .	Jan. 27, 1839 .	Ditto	Ditto	46 1 31	25 10 0	
Grange, Edward . . .	Jan. 4, 1837 .	Ditto	Lugduff . . .	225 3 34	88 4 0	
*Graham, Joseph S. . .	Nov. 22, 1832 .	House and land .	Carnew . . .	15 1 30	47 0 0	Joshua Swan Graham appears in rate-book to have registered a £20 freehold, Jan. 2, 1840. Mr. Pierson says these men are the same.
Gilbert, Daniel . . .	Nov. 22, 1832, and Jan. 2, 1840 .	Land	Ditto	45 1 16	84 0 0	
Goodison, Richard . .	Nov. 22, 1832, and 29 June, 1840	Dwelling - house, land, &c.	Town and townland of Carnew.	45 3 15	137 0 0	
Hope, William . . .	Nov. 22, 1832, and Jan. 2, 1840.	House and ground	Ditto	28 1 27	44 0 0	
Jackson, James . . .	April 5, 1837 .	House and land .	Ditto	18 0 18	54 10 0	
Levingston, John . . .	Nov. 26, 1832, and Jan. 2, 1840 .	Ditto	Ditto	29 3 27	50 10 0	
Murphy, William . .	,,	Ditto	Ditto	27 1 3	60 0 0	
*Murphy, John. . . .	Nov. 26, 1832 .	House and concerns	Ditto	. .	5 0 0	
Newbold, Robert . . .	Nov. 26, 1832 and Jan. 2, 1840.	House and concerns land, &c.	Ditto	10 1 20	34 10 0	
Stone, John	April 6, 1840 .	House and land .	Ditto	28 0 19	34 0 0	
Thackabery, John . .	Nov. 6, 1832, and Jan, 2, 1840 .	Ditto	Ditto	22 0 36	46 0 0	
Walker, William . . .	Nov. 22, 1832, and Jan. 2, 1840.	Ditto	Ditto	22 1 38	39 0 0	
Driver, William . . .	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Cronyhorn. . .	39 0 28	17 10 0	
Ebbs, John	Nov. 15, 1832, and Aug. 2, 1840.	Ditto	Ditto	51 2 29	27 16 0	

* In consequence of the number and extent of the Unions included in the South Leinster district (*vide* Second General Report, *page* xx.), the Commissioners in charge of it were obliged to return to town, to prepare their Local Reports, before the examination of Shillelagh Union could be completed. This list of electors, prepared with a view to further enquiries, is the only document relative to that Union that has been forwarded for publication.

Valuation of £10 County Electors, (registered 1832 to 1840)—*continued.*

COUNTY WICKLOW. SHILLELAGH UNION.

Marked thus * registered in 1832, and not since re-registered.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated; as stated in Rate-Book.	Name or Situation of Property as stated in Rate-Book.	Extent in Statute Measure as in Rate-Book. A. R P.	Net Annual Value as in Rate-Book. £ s. d.	Observations.
CARNEW.	Ebbs, William	June 29, 1838	House and land	Cronyhorn	49 0 4	26 10 0	
	Grandy, John	April 6, 1840	House and ground	Ditto	32 1 24	18 0 0	
	Baine, James	,,	House and land	Ditto	130 1 6	118 15 0	
	Laughlin, James	Nov. 6, 183 2, and Jan. 2, 1840.	House and ground	Umrigar	40 1 29	35 0 0	
	Whitty, Jasper	Nov. 22, 1832, and Jan. 2, 1840.	Ditto	Ditto	41 2 13	33 0 0	
	Free, Thomas	June 29, 1840	House and land	Kilcavan	28 1 0	17 10 0	
	Kenny, Bartholomew	January 2, 1840	Ditto	Ditto	33 3 36	17 0 0	
	*Furlong, Philip	Nov. 22, 1832	Ditto	Tomacork	77 3 18	66 0 0	
	Hopkins, Joseph	Nov. 26, 1832, and Jan. 2, 1840.	Ditto	Ditto	145 0 37	125 0 0	
	Jackson, John	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	41 0 25	44 0 0	
	Ralph, John	,,	Ditto	Ditto	22 2 21	26 8 0	
	Taylor, Edward	January 4, 1837	Ditto	Ditto	131 2 0	124 0 0	
BALLINGATE.	Edwards, William	Nov. 15, 1832 and Jan. 1840	Ditto	Glehyshoke	102 0 9	46 0 0	
	Kenny, Miles	June 29, 1838	Ditto	Ditto	106 3 27	37 15 0	
	Whelan Maurice	October 26, 1840	Ditto	Ditto	101 0 25	46 0 0	
	Thackaberry, Benjamin	October 28, 1839	Ditto	Ditto	104 1 3	38 0 0	
	Watchhorn, James	Nov. 15, 1832, and June 29, 1840	Ditto	Rathengreny	25 0 25	21 10 0	
	Donohue, Michael	Oct. 6, 1832, and Jan. 2, 1840.	Ditto	Coolrus	61 3 15	45 0 0	
	Doyle, Peter	Nov. 15, 1832, and Jan. 2, 1840.	Ditto	Park	62 1 19	40 0 0	
	Murphy, Benjamin	Nov. 26, 1832, and Jan. 2, 1840.	Ditto	Drummin	33 1 29	27 10 0	The townland is calle Drummin or Park i discriminately.
	Murphy, John	April 6, 1840	Ditto	Ditto	33 1 29	27 10 0	
	Walsh, James	Nov. 22, 1832, and Jan. 2, 1840.	Ditto	Ditto	17 2 30	10 15 0	
	Dixon, George	April 6, 1840	Ditto	Ditto	32 3 32	25 10 0	
	Dixon, George	,,	Ditto	Ditto	32 3 32	25 10 0	
	Hopkins, William	April 5, 1837	Ditto	Ditto	110 1 20	91 12 0	
MUNNY.	Reilly, William	Nov. 26, 1832, and Jan. 2, 1840.	Ditto	Lower Munny	39 2 9	30 0 0	
	Byrne, Patrick	Oct. 17, 1832, and Jan. 2, 1840.	Ditto	Ditto	40 1 14	27 10 0	
	*Byrne, William	Oct. 17. 1832	Ditto	Ditto	40 3 14	24 0 0	
	Codd, John	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	34 2 2	25 0 0	
	Codd, Richard	,,	Ditto	Ditto	88 0 30	67 10 0	
	Carroll, James	June 29, 1838	Ditto	Ditto	56 3 37	40 0 0	
	M'Daniel, Peter	June 29, 1840	Ditto	Ballinavorta	198 2 26	150 10 0	
	Whelan, John	Nov. 22, 1832, and Jan. 2, 1840.	Ditto	Ditto	70 3 25	51 0 0	In the rate-book Joh and James Whela are set down as joi owners of the pr perty rated, the whol stated to be 70A. 3 15P.
RATH.	Kennedy, David	October 28, 1839	Ditto	Lascoleman	37 1 1	28 0 0	
	Kennedy, James	June 29, 1838	Ditto	Ditto	69 2 24	39 0 0	
	Kelly, Michael	,,	Ditto	Ditto	93 2 2	44 0 0	
	Smith, Owen	Nov. 22, 1832, and Jan. 2, 1840.	Ditto	Ditto	149 3 10	106 0 0	
	Donohue, Edward	April 6, 1840	Ditto	Ditto	39 1 5	29 10 0	
	Tracey, Michael	Nov. 22, 1832, and Jan. 2, 1840.	Ditto	Ditto	49 1 11	53 0 0	There are two Micha Traceys in clerk peace's list, and the appears but one the rate-book.
	Bryan, Nicholas	January 4, 1839	Ditto	Knockeen	39 1 28	30 0 0	
	Foley, Patrick	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	123 2 15	87 0 0	
	Kinshly, Dudley	,,	Ditto	Ditto	41 3 16	28 10 0	
	*Lofthouse, Richard	November 6, 1832	Ditto	Ditto	20 2 3	10 16 0	
	Byrne, James	Oct. 17, 1832, and Jan. 2, 1840.	Ditto	Ditto	21 1 15	20 0 0	
	M'Grath, Philip	June 29, 1838	Ditto	Ditto	23 2 6	15 0 0	Name in rate-book M chael M'Garth.
	Loftus, Richard	October 26, 1836	Ditto	Ditto	20 2 3	10 16 0	Name Lofthouse i rate-book.
	Loftus, Richard	,,	Ditto	Ditto	20 2 3	10 16 0	Ditto.
	Doyle, Patrick	March 29, 1838	Ditto	Ditto	97 0 13	31 10 0	
	Doyle, Patrick	April 5, 1837	Ditto	Ardoyne, Lower	79 1 30	66 0 0	Patrick and Lauren Doyle are set down rate-book jointly f the quantity of lan mentioned, and bo described as of Low Ardoyne.
	Doyle, Laurence	,,	Ditto	Ditto			
	Toole, Patrick	June 29, 1838	Ditto	Ditto	74 2 2	59 0 0	
	Watchhorne, Thomas	Nov. 10, 1832, and Jan. 2, 1840.	Ditto	Ardoyne	19 1 4	17 10 0	
	Miniar, William	June 29, 1840	Ditto	Ditto	11 2 23	10 10 0	
KILLINURE.	Carrol, James	June 29, 1838	House, land, and mill.	Killinure	69 0 25	75 0 0	
	*Neale, Michael	Nov. 26, 1832	House and lands	Ditto	64 0 9	34 0 0	
	Neale, Patrick	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	20 2 36	12 0 0	

Valuation of £10 County Electors, (registered 1832 to 1840)—*continued.*

COUNTY WICKLOW. SHILLELAGH UNION.

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Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate-Book.	Name or Situation of Property as stated in Rate-Book.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Observations.
KILLINURE	Hughes, Michael	Nov. 10, 1832, and Jan. 2, 1840.	House and lands	Killinure	41 0 38	25 0 0	
	Hughes, Michael	April 6, 1840	Ditto	Ditto	31 0 36	26 11 0	
	Healy, Daniel	Nov. 6, 1832, and Jan 2, 1840.	Ditto	Ditto	23 1 20	15 15 0	
	*Walsh, William	November 6, 1832	Ditto	Ditto	21 0 9	15 0 0	
	Murphy, Lawrence	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	28 1 15	18 10 0	
	Healy, Denis	June 29, 1838	Ditto	Ditto	75 3 35	37 10 0	
	Hughes, Patrick	Nov. 26, 1832, and Jan. 2, 1840.	Ditto	Ballyconnell	30 3 4	35 0 0	
	Hughes, Thomas	January 3, 1838	Ditto	Ditto	61 1 29	45 0 0	
	Cullen, Adam	April 6, 1840	Ditto	Ditto	45 2 7	27 0 0	
	Burke, Michael	January 4, 1837	Ditto	Ditto	19 0 13	13 0 0	
	Moran, David	Nov. 26, 1832, and Jan. 2, 1840	Ditto	Ditto	37 0 31	30 0 0	
	Cavanagh, Andrew	Jan. 2, 1840	Ditto	Ditto	43 3 26	30 15 0	
	*Moran, James	October 17, 1832	Ditto	Ditto	22 0 3	17 0 0	
	Byrne, James	Oct. 17, 1832, and Jan. 2, 1840	Ditto	Ditto	33 2 18	24 0 0	
	Byrne, Peter	,,	Ditto	Ditto	9 3 27	6 0 0	
	Shepherd, Valentine	Nov. 22, 1832, and Jan. 2. 1840.	Ditto	Ditto	43 3 27	34 0 0	
	Byrne, Daniel	Oct. 17, 1832, and Jan. 2, 1840.	Ditto	Ditto	52 3 36	40 0 0	
	Doyle, Lawrence	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	65 3 28	47 0 0	
	Wall, Peter	Nov. 26, 1832, and Jan. 2, 1840.	Ditto	Ditto	26 2 20	21 0 0	
	Fitzpatrick, James	January 5, 1836	Ditto	Ditto	43 0 4	33 8 0	
	Maguire, Denis	Nov. 26, 1832, and Jan. 2, 1840.	Ditto	Killibeg	43 3 6	31 0 0	
	Price, Thomas	Nov. 22, 1832, and Jan. 2, 1840.	Ditto	Ditto	44 3 27	22 10 0	
	Griffin, Owen	Nov. 22, 1832, and April 6, 1840.	Ditto	Ditto	58 0 39	31 0 0	
	*Maguire, John	Nov. 10, 1832	Ditto	Ditto	46 1 4	34 10 0	
	Tompkin, James	Nov. 22, 1832, and Jan. 2, 1840.	Ditto	Tullowclay	43 1 11	35 0 0	
	Tompkin, Thomas	January 2, 1840	Ditto	Ditto	32 0 15	22 10 0	
	Tompkin, John	,,	Ditto	Ditto	19 1 30	17 0 0	
	Tompkin, Peter	Nov. 22, 1832, and Jan. 2, 1840.	Ditto	Ditto	17 1 26	16 10 0	
	James, William	January 4, 1839	Ditto	Ditto	84 2 28	64 0 0	
AGHOLD.	Abraham, Joseph	Oct. 17, 1832, and April 6, 1840.	Ditto	Boley and Monanulla.	36 3 32	18 10 0	
	*Donohoe, Thomas	Nov. 15, 1832	Ditto	Ditto	44 0 34	27 0 0	
	Gahan, John	June, 29, 1838	Ditto	Ditto	82 3 21	53 10 0	
	Kealy, James	Nov. 26, 1832, and Jan. 2, 1840.	Ditto	Ditto	117 0 9	55 0 0	
	Leyburn, John	Nov. 6, 1832, and April 6, 1840.	Ditto	Boley	57 0 24	43 15 0	
	Newland, John	Nov. 26, 1832, and Jan. 2, 1840.	Ditto	Ditto	88 0 22	50 0 0	
	Wilson, Thomas	Nov. 22, 1832, and Jan. 2, 1840.	Ditto	Ditto	56 0 25	23 0 0	
	Burke, James	October 26, 1836	Ditto	Aghold, Upper	52 0 35	17 10 0	
	Coe, James	January 2, 1840	Ditto	Aghold, Lower	31 0 29	24 10 0	
	Dagg, Edward	Nov. 15, 1832, and Jan. 2, 1840.	Ditto	Aghold, Upper	24 0 39	8 0 0	
	Dowling, William	October, 26, 1838	Ditto	Ditto	62 3 24	58 10 0	
	Hughes, Thomas	Nov. 6, 1832, and Jan 2, 1840.	Ditto	Aghold, Lower	45 2 25	14 10 0	
	*Hughes, William	Nov. 22, 1832	Ditto	Ditto	43 1 13	16 10 0	
	Byrne, Richard	April 6, 1840	Ditto	Quigginroe	56 3 32	30 10 0	
	Abraham, John	October 26, 1836	Ditto	Monahullen	53 2 13	27 0 0	
	Chamney, Edward	October 28, 1839	Ditto	Ditto	53 2 11	29 0 0	
	Chamney, Joseph	,,	Ditto	Ditto	44 3 13	23 10 0	
	Dack, Robert	Nov. 15, 1832, and Jan. 2, 1840.	Ditto	Coolkenna	37 1 13	25 0 0	
	Jackson, James	January 2, 1840	Ditto	Ditto	142 3 3	80 0 0	
	Kenny, Thomas	,,	Ditto	Ditto	59 0 10	46 0 0	
	Maguire, James	April 6, 1840	Ditto	Ditto	23 3 21	18 0 0	
	*Baily, Christopher	November 6, 1832	Ditto	Ditto	18 1 35	16 0 0	
	*Hoskins, Abraham	Nov. 22, 1832	Ditto	Ditto	253 0 37	180 0 0	Widow Margaret Hoskins in rate-book.
CRONOLEA.	Fox, John	Oct. 26, 1836, and April 6. 1840.	Ditto	Cronolea	13 0 5	15 0 0	
	Twamley, Zacharia	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	80 3 38	37 10 0	
	Twamley James	,,	Ditto	Ditto	178 0 0	96 10 0	
	Twamley, Thomas	Nov. 22, 1832, and Jan. 2, 1840.	Ditto	Ditto	68 2 22	55 0 0	
	Hopkins, John	Nov. 26, 1832, and Jan. 2, 1840.	Ditto	Strathnakelly	182 0 37	84 14 0	

Valuation of £10 County Electors, (registered 1832 to 1840)—*continued.*

COUNTY WICKLOW. SHILLELAGH UNION.

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CRONOLEA.	Tallon, James	Nov. 22, 1832, and Jan. 2, 1840.	House and lands	Strathnakelly	10 2 4	14 10 0	James Tallant in rate-book; same man.
	Ryan, John	January 4, 1839	Ditto	Ditto	62 0 32	53 10 0	John Royan in rate-book; same man.
	Dowzer, Michael	Nov. 15, 1832, and Jan. 2, 1840.	Ditto	Laragh	226 3 4	105 0 0	
	*Wall, James	Nov. 6, 1832	Ditto	Ditto	59 3 29	24 0 0	
	Byrne, Peter	Oct. 17, 1832, and Jan. 2, 1840.	Land	Sesquin	34 0 2	13 5 0	
	Byrne, Lawrence	,,	Ditto	Ditto	33 1 25	9 4 0	
	Dolan, Peter	Nov. 15, 1832, and Jan. 2, 1840.	Ditto	Ditto	45 0 30	11 16 0	
	Kavanagh, Mathew	Nov. 26, 1832, and Jan. 2, 1840.	Ditto	Ditto	31 2 14	8 15 0	
	Murphy, Philip	,,	Ditto	Ditto	37 1 0	10 16 0	
	Murphy, Patrick	,,	Ditto	Ditto	37 1 0	10 16 0	
	Slator, Mathew	Nov. 22, 1832, and Jan. 2, 1840.	Ditto	Ditto	26 2 36	7 6 0	
	Barker, William	Oct. 13, 1832, and Jan. 2, 1840.	Ditto	Knockadomcoyle	67 3 22	59 18 0	
	Byrne, Hugh	Oct. 17, 1832, and Oct. 26, 1840.	Ditto	Ditto	106 0 15	47 2 0	
	Byrne, James	Oct. 17, 1832, and Jan. 2, 1840.	Ditto	Ditto	55 0 11	23 0 0	James Bynes in rate-book.
	Byrne, William	,,	Ditto	Ditto	54 1 2	24 5 0	
	Blake, Henry	April 6, 1840	Ditto	Ditto	33 2 1	23 15 0	
	Donaghue, Sylvester	Nov. 15, 1832, and Jan. 2, 1840.	Ditto	Ditto	32 3 0	16 15 0	
	Ireland, John	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	90 3 9	59 2 0	
SHILELAGH.	Byrne, Michael	Oct. 17, 1832, and Jan. 2, 1840.	House and land	Ballinulta	95 0 26	30 0 0	
	Carroll, John	June 27, 1839	Ditto	Ditto	35 1 6	16 0 0	
	Doyle, John	Nov. 15, 1832, and Jan. 2, 1840.	Ditto	Ditto	94 1 0	34 0 0	
	Griffin, Joseph	June 27, 1839	Ditto	Ditto	115 1 26	35 0 0	Registered in 1832, but lease expired, and new lease granted on which he is now registered.
	Hatch, Patrick	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	23 0 33	10 5 0	Patrick Hatch in rate-book.
	Ireland, William	April 6, 1840	Ditto	Ditto	192 1 34	101 10 0	
	Loughlin, Patrick	Nov. 6, 1832, and Jan. 2, 1840.	Land	Ditto	29 2 10	12 8 0	
	Singleton, John	April 5, 1836	House and land	Ditto	70 1 34	38 0 0	
	Tallon, James	Jan. 2, 1840	Ditto	Ditto	23 0 33	10 5 0	
	Tallon, Edward	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	23 0 33	10 5 0	James Tallant in rate-book.
	Whelan, Hugh	January 2, 1840	Ditto	Ditto	32 1 23	12 0 0	
	*Hopkins, Richard	Nov. 26, 1832	Ditto	Shilelagh or Balland	156 2 0	59 2 0	
	Hopkins, William	October 28, 1839	Ditto	Ditto	93 1 1	43 6 0	
	Kelly, Michael	Nov. 26, 1832, and Jan. 2, 1840.	Ditto	Village of Shillelagh or Balland.	11 2 16	12 0 0	
	Murphy, James	June 29, 1838	Ditto	Ditto	49 1 25	35 2 0	
	Burke, Henry	Oct. 17, 1832, and Jan. 2, 1840.	Ditto	Minmore	39 2 29	27 0 0	
	Hopkins, William	Nov. 26, 1832, and Jan. 2, 1840.	Ditto	Minnimon or Ballyknocker	77 2 35	65 0 0	
COOLATTIN.	Astleford, Thomas	Oct. 17, 1832, and Jan. 2, 1840.	Ditto	Coolattin	73 2 26	60 0 0	
	Carr, John	,,	Ditto	Ditto	60 2 32	29 0 0	
	Ebbs, Thomas	October 28, 1839	Ditto	Ditto	13 1 18	10 0 0	
	Free, Thomas	Nov. 22, 1832, and Jan 2, 1840.	Ditto	Ditto	72 0 2	38 15 0	
	Lawrenson, Robert	October 26, 1836	Ditto	Ditto	131 0 22	65 0 0	
	Sherwood, Richard Nixon	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	229 0 22	164 12 0	Re-registered Jan. 2, 1840, a 50*l.* freeholder.
	Deegan, Laughlan	April 6, 1840	Ditto	Ballykelly	16 0 6	14 5 0	
COOLBAY.	Doyle, Thomas	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Coobroe	54 1 2	30 0 0	
	Doyle, Michael	Nov. 15, 1832, and Jan. 2, 1840.	Ditto	Ditto	16 0 32	10 0 0	
	Doyle, Terence	,,	Ditto	Ditto	54 1 2	33 0 0	
	*Deegan, James	November 6, 1832	Ditto	Ditto	32 3 14	35 10 0	
	Farrar, John	April 6, 1840	Ditto	Ditto	69 2 25	41 0 0	
	Griffin, John	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	64 3 7	42 0 0	In rate-book, John Griffen, sen.
	Griffin, George	,,	Ditto	Ditto	45 1 16	23 0 0	
	Griffin, William	January 4, 1839	Ditto	Ditto	35 1 3	20 10 0	
	Griffin, Samuel	June 27, 1839	Ditto	Ditto	46 1 16	23 0 0	
	Griffin, John	,,	Ditto	Ditto	33 2 24	27 0 0	
	*Morton, Thomas	Nov. 6, 1332	Ditto	Ditto	25 0 25	12 15 0	
	Twamley, George	Nov. 6, 1832, and Jan. 2, 1840	Ditto	Ditto	49 1 25	21 5 0	

Valuation of £10 County Electors, (registered 1832 to 1840)—*continued.*

COUNTY WICKLOW. SHILLELAGH UNION.

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				A. R. P.	£. s. d.	
Carroll, William . . .	Oct. 17, 1832, and Jan. 2, 1840.	House and land .	Coolfaney . . .	53 0 19	27 0 0	
Farrar, William . . .	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	32 3 13	23 0 0	
Farrar, Joshua . . .	,,	Ditto	Ditto	80 2 33	45 0 0	
Gilbert, Joseph . . .	Nov. 6, 1832, and June 29, 1838.	Ditto	Ditto	134 1 31	48 7 0	
Leggett, Robert . . .	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	60 1 33	51 15 0	
Morris, Thomas . . .	,,	Ditto	Ditto	210 0 28	140 0 0	
*Osbourne, William . .	Nov. 22, 1832 .	Ditto	Ditto	46 3 36	40 0 0	
Laurence, Thomas . .	Nov. 15, 1832, and Jan. 2, 1840.	Ditto	Rashenmore . .	41 2 9	18 7 0	
Laurence, James . . .	June 29, 1840 .	Ditto	Ditto	77 2 2	30 0 0	
*Laurence, Henry . . .	Nov. 15, 1832 .	Ditto	Ditto	14 2 12	7 15 0	
*Laurence, Anthony . .	,,	Ditto	Ditto	43 2 37	15 17 0	One Andrew Laurence.
Darcy, William . . .	Nov. 6, 1832, and June 29, 1840	Ditto	Knocknaboley .	64 3 36	24 15 0	
Darcy, Thomas . . .	Nov. 21, 1832, and Jan. 2, 1840.	Ditto	Ditto	124 2 36	65 15 0	
Darcy, Michael . . .	January 5, 1836	Ditto	Rathbawn . . .	37 1 0	7 12 0	
Nolan, Lawrence . . .	,,	Ditto	Ditto	19 0 21	6 12 0	
Laurence, John . . .	Nov. 26, 1832, and Jan. 2, 1840.	Ditto	Carrickacrow . .	53 0 32	32 5 0	
Laurence, William . .	January 4, 1837	Ditto	Ditto	108 2 4	70 0 0	
*Laurence, Peter . . .	Nov. 26, 1832 .	Ditto	Ditto	3 0 38	3 0 0	Quere as to acreage.
Magee, James . . .	January 4, 1839	Ditto	Askekeagh . .	56 2 31	27 0 0	
Toole, John	January 4, 1837	Ditto	Ditto	58 1 10	20 0 0	
Blake, Robert	Oct. 17, 1832, and Jan. 2, 1840.	Ditto	Ballinglen. . .	98 3 9	33 5 0	Robert and Cuthbert Blake in rate-book.
Byrne, Peter	October 17, 1832	Ditto	Ditto	95 2 1	60 0 0	
Blake, John	Oct. 17, 1832, and Oct. 26, 1838.	Ditto	Ditto	102 0 7	34 0 0	
Blake, William . . .	January 5, 1836	House, land, mills, &c.	Ditto	89 3 23	51 10 0	
Blake, Joseph . . .	January 3, 1838	Ditto	Ditto	15 0 23	18 0 0	
Furlong, John. . . .	October 28, 1839	House and land .	Ditto	57 2 0	40 0 0	
Gilbert, Robert . . .	April 9, 1839 .	House, land, and flour-mills.	Ditto	25 3 27	143 0 0	
Malone, Owen. . . .	January 5, 1836	House and land .	Ditto	34 3 11	18 5 0	
Byrne, James	June 27, 1839 .	Ditto	Drummin . . .	32 3 25	20 0 0	
Byrne, Owen	April 6, 1840 .	Ditto	Ditto	32 1 10	20 0 0	
Byrne, Patrick . . .	Oct. 17, 1832, and Jan. 2, 1840.	Ditto	Kilballyowen . .	63 2 12	40 0 0	
Davis, James	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	63 2 12	40 0 0	
Doyle, James. . . .	Nov. 6, 1832, and Jan. 5, 1836.	Ditto	Ditto	67 0 36	27 14 0	
Graham, William. . .	Nov. 15, 1832, and Jan. 2, 1840.	Ditto	Ditto	34 0 2	14 2 0	
Grealey, John . . .	June 29, 1838 .	Ditto	Ditto	37 2 35	23 0 0	
Graham, George . . .	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	45 1 16	19 7 0	
*Grealy, Samuel . . .	Nov. 22, 1832 .	Ditto	Ditto	37 2 35	23 0 0	
Gilbert, William . . .	Nov. 22, 1832, and Oct. 28, 1839.	Ditto	Ditto	44 0 22	19 7 0	
Gilbert, Thomas . . .	October 28, 1839	Ditto	Ditto	44 0 22	19 7 0	
Gilbert, Thomas . . .	June 9, 1840 .	Ditto	Ditto	24 2 33	10 7 0	
Kavanagh, Thomas . .	Nov. 26, 1832, and April 6, 1840.	Ditto	Ditto	22 2 30	14 0 0	
Kavanagh, Darby . .	Nov. 26, 1832, anp Jan. 2, 1840.	Ditto	Ditto	21 3 24	47 2 0	
M'Donald, John . . .	Nov. 26, 1832, and April 6, 1840.	Ditto	Ditto	43 1 12	15 0 0	
O'Neil, Patrick . . .	Nov. 22, 1832, and Jan. 2, 1840.	Ditto	Ditto	36 0 6	(22 0 0)	
*Greyley. George . . .	Nov. 22, 1832 .	Ditto	Ditto . . .	37 2 35	(23 0 0)	
*Byrne, Michael . . .	October 17, 1832	Ditto	Killaduff . . .	528 3 20	167 15 0	
Byrne, John	January 29, 1838	Ditto	Tubberlonagh. .	154 3 30	52 15 0	
Byrne, Charles . . .	January 4, 1839	Ditto	Muckla . . .	140 2 30	53 15 0	
Cullen, Edward . . .	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	80 3 26	45 0 0	
*Cullen, William . . .	Nov. 15, 1832 .	Ditto	Ditto	25 2 12	16 0 0	
Byrne, Charles . . .	June 28, 1837 .	Ditto	Coolelugg . . .	160 1 18	82 5 0	
Kavanagh, William . .	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ballagh . . .	21 1 34	11 5 0	
Neale, Daniel. . . .	Nov. 22, 1832, and Jan. 2, 1840.	Ditto	Ditto	88 1 0	42 4 0	
Foley, Patrick . . .	Nov. 15, 1832 and Jan. 5, 1836.	Ditto	Kilpipe . . .	50 0 34	34 13 6	

Valuation of £10 County Electors (registered 1832 to 1840)—*continued.*

COUNTY WICKLOW. SHILLELAGH UNION

Marked thus * registered in 1832, and not since re-registered.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate-Book.	Name or Situation of Property, as stated in Rate-Book.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Observations.
KILPIPE.	O'Neil, Edward	Nov. 22, 1832, and Jan. 2, 1840.	House and land	Kilpipe	38 3 20	18 7 0	The name in rate- is Edward Neal.
	*O'Neil, James	Nov. 22, 1832	Ditto	Ditto	103 1 10	58 10 0	The name in rate- is James Neal.
	*O'Neil, Michael	,,	Ditto	Ditto	4 3 17	4 0 0	Michael Neal in book.
	Troy, Michael	Nov. 22, 1832, and Jan. 2, 1840.	Ditto	Ditto	64 0 3	16 0 0	
	Gilbert, Thomas (John)	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	119 3 20	51 10 0	
	Gilbert, Joseph	January 4, 1839	Ditto	Ditto	162 2 11	108 7 0	
	Gilbert, William	Nov. 22, 1832, and Jan. 2, 1840.	Ditto	Ditto	35 2 28	36 10 0	
	Dowzer, Michael	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Killavenny	37 2 17	18 10 0	
	Dowzer, Joseph	April 6, 1840	Ditto	Ditto	61 2 17	30 0 0	
	O'Neil, John	,,	Ditto	Ditto	112 0 27	70 0 0	John Neal in rate-
	Read, John	January 4, 1841	Ditto	Ditto	25 1 8	13 15 0	
	Willoughby, John	Nov. 6, 1832, and Jan 2, 1840.	Ditto	Ditto	29 0 25	16 0 0	
	Willoughby, Charles	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	26 3 29	17 19 0	
	*Byrne, Andrew	November 6, 1832	Ditto	Kilpipe	107 2 10	23 10 0	
	Byrne, Daniel	Oct. 17, 1832, and Jan. 2, 1840.	Ditto	Ditto	69 2 24	31 10 0	
	Byrne, Peter	Oct. 17, 1832, and Jan. 2, 1840.	Ditto	Ditto	63 3 14	16 17 0	
	*Byrne, Andrew	October 17, 1832	Ditto	Ditto	6 1 37	3 5 0	
	Byrne, Patrick	January 5, 1836	Ditto	Ditto	42 0 18	9 1 0	
	Byrne, Denis	June 29, 1838	Ditto	Ditto	68 1 10	41 5 0	
	Carey, Patrick	Oct. 17, 1832, and Jan. 2, 1840.	Ditto	Ditto	64 2 35	45 5 0	
	Carey, Matthew	,,	Ditto	Ditto	97 0 33	44 10 0	
	*Carey, James	October 17, 1832	Ditto	Ditto	55 2 28	30 10 0	
	Doyle, John	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	49 0 0	13 9 0	
	Doyle, Thomas	,,	Ditto	Ditto	49 0 0	11 9 0	
	Darcy, James	Nov. 15, 1832, and Jan, 2, 1840.	Ditto	Ditto	29 0 35	14 10 0	
	Foley, James	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	50 0 34	13 6 0	
	Foley, Matthew	,,	Ditto	Ditto	50 0 34	13 6 0	
	Brownrigg, John	January 2, 1840	Ditto	Tubberpatrick	95 2 12	60 0 0	
	Hobson, Abraham	Nov. 26, 1832, and Jan. 2, 1840.	Ditto	Ditto	164 0 25	85 0 0	
	Bayley, Samuel	Oct. 17, 1832, and Jan. 2, 1840.	Ditto	Rossnastraw	57 2 33	31 0 0	
	O'Neill, Thomas	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	28 2 24	34 0 0	
	Smith, Enoch	,,	Ditto	Ditto	93 2 6	50 5 0	
	Smith, Abraham	,,	Ditto	Ditto	85 0 7	41 10 0	
	Symes, Thomas	October 26, 1836	Ditto	Ditto	60 2 31	31 5 0	
	Smith, George	,,	Ditto	Ditto	54 1 2	19 0 0	
	Twamley, Richard	June 29, 1838	Ditto	Ditto	64 3 7	35 10 0	
	Warren, Edward	April 2, 1833	Ditto	Ditto	29 1 5	19 12 0	
	Grant, Thomas	Nov. 6, 1832, and Jan. 2, 1840.	Ditto	Ditto	33 1 35	14 9 0	
COOLBALLIN-LAGGART.	Shiel, Thomas	January 2, 1840	Ditto	Carrignamuck	85 3 16	26 10 0	

COUNTY CARLOW. SHILLELAGH UNION.

Electoral Divisions.	Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate-Book.	Name or Situation of Property, as stated in Rate-Book.	Extent in Statute Measure as in Rate-Book. A. R. P.	Net Annual Value as in Rate-Book. £. s. d.	Observations.
HACKETSTOWN.	Doyle, Laurence	Nov. 9, 1832, and Jan. 6, 1840.	Ditto	Ballysallagh	21 0 9	16 0 0	
	Duffy, Francis	January 6, 1840	Ditto	Ditto	32 1 24	23 0 0	
	Gibbons, Fergus	April 10, 1839	Ditto	Ditto	6 0 12	4 10 0	
	Gibbons, Alexander	,,	Ditto	Ditto	13 3 3	10 10 0	
	Gibbons, Alexander	January 5, 1836	Ditto	Ditto	9 2 35	8 10 0	
	Toole, Phelim	July 1, 1835	Ditto	Ditto	12 2 29	9 10 0	
	*Dempsey, Michael, jun.	Nov. 20, 1832	Ditto	Ballygalduff	47 3 6	38 0 0	
	Dempsey, Michael, sen.	Nov. 20, 1832, and Jan. 6, 1840.	Ditto	Ditto	51 1 29	42 0 0	
	Dempsey, Patrick	Nov. 8, 1832, and Jan. 4, 1841.	Ditto	Ditto	101 2 23	104 0 0	
	Young, William	January 6, 1840	Ditto	Ditto	115 1 0	108 0 0	
	Cullen, John	Nov. 9, 1832, and Jan. 6, 1841.	Ditto	Ballyedmund	38 3 20	15 10 0	
	Culllen, Denis	Nov. 17, 1832, and Jan. 6, 1840	Ditto	Ditto	38 3 2	15 10 0	
	Kelly, Lawrence	Nov. 19, 1832, and Jan. 6, 1840.	Ditto	Ditto	34 0 3	12 10 0	
	*Brenan, John	November 3, 1832	Ditto	Coolmannagh	34 0 2	24 10 0	
	Byrne, John	January 4, 1841	Ditto	Ditto	33 0 33	23 0 0	
	Conner, Michael	Nov. 9, 1835, and Jan. 6, 1840.	Ditto	Ditto	49 3 11	43 0 0	
	Hawkins, Matthew	January 28, 1836	Ditto	Ditto	38 2 2	33 10 0	

Valuation of £10 County Electors, (registered 1832 to 1840)—*continued.*

COUNTY CARLOW. SHILLELAGH UNION.

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Names of £10 Electors whose Tenements are situate in the above Union.	Date of Registry, as in Clerk of Peace's List.	Description of Property Rated, as stated in Rate-Book.	Name or Situation of Property, as stated in Rate-Book.	Extent in Statute Measure as in Rate-Book.	Net Annual Value as in Rate-Book.	Observations.
				A. R. P.	£. s. d.	
Kennedy, Joseph . . .	Oct. 23, 1832, and July 1, 1840	House and land .	Coolmaunagh .	47 3 13	54 0 0	
Kenny, William . . .	Oct. 25, 1832, and Jan. 6, 1840.	Ditto	Ditto	59 1 20	54 0 0	
Wilson, Edward . . .	January 2. 1839	Ditto	Ditto	57 1 1	33 0 0	
Byrne, John	Nov. 3, 1832, and Jan. 1840.	Ditto	Drumquin . . .	61 0 38	65 0 0	
M'Ardle, John . . .	Oct. 19, 1832, and Jan. 6, 1840.	Ditto	Ditto	37 1 1	32 10 0	
M'Ardle, Patrick . . .	January 6, 1836	Ditto	Ditto	38 3 20	25 10 0	
Hinch, James . . .	Oct. 14, 1832, and Jan. 6, 1840	Ditto	Hacketstown . .	35 2 22	33 0 0	
Ryley, Garrett . . .	July 1, 1840 .	House and common	Walter-lane, Hacketstown.	. .	8 0 0	
Stewart, Robert . . .	Nov. 20, 1832, and Jan. 6, 1840.	House	Ditto	. .	6 0 0	
Vauston, W.	April 11, 1834 .	House and land .	Ditto	. .	10 0 0	
*Kenny, James . . .	October 12, 1832	Ditto	Kilmacart, or Burrow.	130 2 8	130 0 0	
Neblet, Richard . . .	June 26, 1839, and Jan. 6, 1840.	Land	Monastell . . .	16 0 32	21 0 0	Neblet, Richard, in clerk of peace's list up to 1st of February, 1840, is described as of Mount Kelly, 9th April, 1833, and 6th April, 1840; in list up to 1st February, 1841, as of Monastell, 26th June, 1833, and 6th January, 1840.
Young, George . . .	January 2, 1839	House and land .	Rahecudishogue .	119 0 9	92 10 0	
Young, Thomas . . .	Nov. 15, 1832, and Aug. 2. 1839.	Ditto	Ditto	121 0 38	99 0 0	
Connell, Matthew . .	January 7, 1833	Ditto	Rathnagrue . .	31 0 30	12 10 0	
*Condell, William . . .	Nov. 9, 1832 .	Ditto	Ditto	22 1 3	15 10 0	
*Goacher, Thomas . .	Nov. 20, 1832 .	Ditto	Ditto	10 2 5	7 0 0	
Robinson, William . .	Nov. 20, 1833, and Jan. 6, 1840.	Ditto	Rathnafeshogue .	23 2 30	13 10 0	
Whelan, Edward . . .	October 25, 1836	Ditto	Ditto	22 2 29	17 10 0	
Whelan, Patrick . . .	,,	Ditto	Ditto	43 2 37	24 0 0	
Strahan, William. . .	January 6, 1841	Ditto	Scotland, Upper and Lower.	3 0 25	5 0 0	
Nolan, John	January 2, 1839	Land	Tombay . . .	. .	1 0 0	
Neill, John	,,	House and land .	Ditto	61 1 25	42 0 0	
Byrne, James. . . .	Oct. 25, 1834, and April 9, 1840.	Ditto	Old Town, or Clonmore.	52 0 38	45 0 0	
Foley, Thomas . . .	June 26, 1839 .	Ditto	Ditto	1 2 19	6 0 0	
Kelly, Cornelius . . .	Oct. 22, 1832, and Jan. 6, 1840.	Ditto	Big Meadow, or Clonmore.	46 0 26	39 0 0	
Timmins, John . . .	Nov. 14, 1832, and April 9, 1840.	Ditto	Ditto	59 2 5	56 0 0	
Ubank, Francis . . .	April 11, 1840 .	Ditto	Old Town, or Clonmore.	12 3 33	11 10 0	Francis Newbank in rate-book.
Bryan, Timothy . . .	Nov. 17, 1832, and Jan. 6, 1840.	Ditto	Davis-hill . . .	19 1 30	18 0 0	
Foly, Mathew. . . .	Oct. 19, 1832, and Jan. 6, 1840.	Ditto	Ditto	27 2 6	25 0 0	
Byrne, Edward . . .	April 11, 1834 .	Ditto	Belles-hill . . .	66 1 26	40 0 0	
Byrne, Michael . . .	July 1, 1840 .	Ditto	Ditto	27 2 6	20 0 0	
Morris, Andrew . . .	Oct. 22, 1832, and Jan. 6, 1840.	Ditto	Ballyngilkey . .	122 1 8	50 0 0	
Morris, Barker . . .	January 6, 1840	Ditto	Crownaskagher .	53 1 33	41 5 0	
Byrne, James. . . .	Nov. 3, 1832, and January, 1840	Ditto	Balloughaclay. .	39 0 12	31 0 0	
Coady, John	Nov. 9, 1832. and April 9, 1840.	Ditto	Ditto	21 0 9	17 0 0	
Foley, James	January 3, 1838	Ditto	Ditto	42 3 28	38 10 0	
*Walsh, Charles . . .	Nov. 20, 1832 .	Ditto	Ditto	58 3 11	54 0 0	
Walker, William . . .	June 26, 1834 .	Ditto	Ditto	21 0 9	17 0 0	
Walker, George . . .	April 3, 1837 .	Ditto	Ditto	14 2 13	12 0 0	
Carroll, William . . .	June 26, 1836 .	Ditto	Vermount . . .	17 3 11	14 0 0	
Cooke, James. . . .	June 26, 1839 .	Ditto	Ditto	14 2 12	12 0 0	
Kelly, Edward . . .	June 28, 1836 .	Ditto	Ditto	16 0 32	13 0 0	
Young, Thomas . . .	April 9, 1840 .	Ditto	Balladuff . . .	76 3 31	59 0 0	
*Carty, Patrick . . .	Nov. 9. 1832 .	Ditto	Carrowree . . .	98 3 10	80 0 0	
Murphy, Patrick . . .	Oct. 26, 1832, and April 9, 1841.	Ditto	Ditto	40 1 39	29 10 0	
*Dempsy, Charles . . .	Nov. 17, 1832 .	Ditto	Knockballastine .	7 1 39	6 0 0	
Lynnan, John. . . .	Oct. 23, 1832, and July, 1840.	Ditto	Ditto	35 2 22	19 0 0	
Dowling, John . . .	January 4, 1841	Ditto	Killalongford . .	11 1 14	8 10 0	
*Wall, Thomas . . .	Nov. 9, 1832 .	Ditto	Ditto	41 1 9	17 10 0	Widow Bridget Wall in rate-book.
*Whelan Morgan . . .	Nov. 14, 1832 .	Ditto	Ditto	29 0 25	17 10 0	
Bryan, Daniel. . . .	Nov. 10, 1832, and Jan. 6, 1840.	Ditto	Minmaud . . .	20 1 0	16 0 0	
Bryan, Timothy . . .	,,	Ditto	Ditto	20 1 0	14 0 0	
*Bryan, Thomas . . .	Nov. 10, 1832 .	Ditto	Ditto	22 2 28	13 0 0	
Bryan, Patrick . . .	Nov. 10, 1832, and Jan. 6, 1840.	Ditto	Ditto	20 1 0	14 10 0	
Byrne, James	January 6, 1837	Ditto	Ditto	1 2 19	2 0 0	
Carroll, Peter. . . .	January 4, 1841	Ditto	Ballinakill. . .	69 2 24	57 0 0	
Doolan, Luke . . .	Nov. 17, 1832, and April 9. 1840.	Ditto	Ditto	30 3 4	24 10 0	
Ferris, James	October 25. 1836	Ditto	Ditto	20 1 0	16 0 0	
Hughes, James . . .	January 6, 1840	Ditto	Ditto	8 2 1	9 10 0	
*Swaine, James . . .	Nov. 20, 1832 .	Ditto	Ditto	20 1 0	16 0 0	

Valuation of £10 County Electors, (registered 1832 to 1840)—*concluded.*

COUNTY CARLOW. SHILLELAGH UNION

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	Kelly, Richard . . .	Jan. 6, or June 28, 1836.	House and land .	Crecrin . . .	68 5 0	55 0 0	
	M'Norgan.	Oct. 25, 1833, and Jan. 6, 1840.	Ditto	Ditto	16 0 32	12 10 0	Thomas M'Norga rate-book.
CLONEGAL.	*Nolan, James. . . .	Nov. 14, 1832 .	Ditto	Clonegal . . .	1 2 0	25 0 0	
	Durdin, William, M.D. .	October 5, 1834	Ditto	Huntington . .	126 0 20	139 0 0	In the clerk of peace's list for he is entered as freeholder, and date of registry October, 1834.
	Ralph, John	June 26, 1839 .	Ditto	Kilcarry . . .	2 0 4	2 10 0	
	Ralph, Joseph. . . .	January 6, 1840	Ditto	Ditto	137 2 31	112 0 0	
	Donohoe, John . . .	,,	Ditto	Monaughrane. .	3 1 26 18 0 7	3 0 0 13 0 0	Two John Donoho
	Rice. Michael. . . .	,,	Ditto	Ditto	20 1 9	12 5 0	
	Whelan, Thomas . . .	Nov. 22, 1832, and April 9, 1840.	Ditto	Ditto	39 1 12	26 0 0	
	Doyle, Peter	April 9, 1840 .	Ditto	Bally Redmond .	78 0 7	49 0 0	
	Hughes, Patrick . . .	January 4, 1841	Ditto	Ditto	29 0 9	13 10 0	
	Baulk, Robert . . .	Nov. 1, 1832, and Jan. 6, 1840.	Ditto	Orchard . . .	50 3 12	40 1 6	
	*Kavanagh, Andrew . .	October 12. 1832	Ditto	Ditto	56 0 19	35 0 0	
	M'Donald, Augustus . .	Nov. 2, 1832, and Jan. 6, 1840.	Ditto	Ditto	107 3 1	8 6 8¾	
	Baulk, John	Nov. 1, 1832, and Jan. 6, 1840.	Ditto	Coolroe . . .	102 2 12	63 0 0	
	Molloy, Michael . . .	Nov. 12, 1832, and April 9, 1840.	Ditto	Ditto	23 3 39	20 0 0	
	Prendergast, Richard. .	Nov. 15, 1832. and Jan. 6. 1840.	Ditto	Ditto	38 3 21	24 0 0	
	Hickey, Patrick . . .	Nov. 12, 1832. and Feb. 1, 1840.	House and ground	Clongarron . .	35 2 22	23 0 0	
	*Hickey, James . . .	Nov. 12, 1832 .	Ditto	Ditto	25 3 26	13 0 0	
	Neill, John	January 6, 1840	Ditto	Ditto	25 3 26	16 0 0	
	Hickey, James . . .	January 20 or 28, 1836.	House and land .	Clonagan . . .	46 1 10	29 0 0	
	Hopkins, William . .	January 6, 1840	Ditto	Ditto	121 1 17	112 10 0	
	Bayle, William . . .	Nov. 15, 1832, and Jan. 4, 1841.	Ditto	Laney	15 2 24	16 0 0	
	Cummins, James. . .	Nov. 12, 1832, and Jan. 6, 1840.	Ditto	Ditto	8 3 26	8 3 0	
	Cummins, Robert. . .	,,	Ditto	Ditto	19 1 30	17 4 0	
	Cummins, Robert. . .	,,	Ditto	Ditto	10 2 5	9 10 0	
	*Cummins, John . . .	Nov. 12, 1832 .	Ditto	Ditto	12 3 3	12 8 0	
	Doyle, James	January 2, 1833	Ditto	Ditto	12 0 24	9 5 0	
	*Foley, Michael . . .	Nov. 16, 1832 .	Ditto	Ditto	89 0 16	67 10 0	
	*Fitzpatrick, Thomas . .	,,	Ditto	Ditto	9 0 31	9 5 0	
	Groves, John	Nov. 10, 1832, and April 9, 1840.	Ditto	Ditto	107 3 11	85 0 0	
	Groves, Richard . . .	Nov. 10, 1832, and Jan. 6. 1840.	Ditto	Ditto	27 2 6	24 0 0	
	Jackson, Edward . . .	January 4, 1841	Ditto	Ditto	35 2 22	25 0 0	
	Newry, James. . . .	June 28, 1836 .	Ditto	Ditto	13 3 3	11 10 0	
	Murray, Hugh . . .	Nov. 12, 1832. and Jan. 6, 1840.	Ditto	Ditto	30 3 4	20 0 0	
	Rose. Edward	January 6, 1840	Ditto	Ditto	71 1 4	45 0 0	
	Smyth, Richard . . .	Nov. 12, 1832, and Jan. 6, 1840.	House	Ditto	30 3 11	27 14 0	
	*Sharp, Alexander . . .	Nov. 12, 1832 .	Ditto	Ditto	35 2 22	26 0 0	
	Smyth, George . . .	Nov. 12, 1823, and Jan. 6, 1840.	House and land .	Ditto	28 3 0	25 0 0	
	Smyth, John	,,	Ditto	Ditto	40 1 15	33 0 0	
	*Malone, Edward . . .	Nov. 12, 1832 .	Ditto	Kildavin . . .	142 2 7	90 0 0	
	St. George, William . .	January 2, 1839	Ditto	Ditto	51 3 14	65 0 0	
	Byrne, Bryan	January 6, 1840	Ditto	Ballypierce . .	29 3 39	8 0 0	
	Brownrigg, Isaac. . .	,,	Ditto	Ditto	76 3 38	71 0 0	
	Devereux, Thomas . .	October 26, 1840	Ditto	Ditto	17 0 2	12 15 0	
	Kerevan, Peter . . .	,,	Ditto	Ditto	21 2 17	12 10 0	Peter Kervin in book.
	Nowlan, John. . . .	Nov. 12, 1832, and April 9, 1840	Ditto	Ditto	64 3 0	36 0 0	
	Willis, George . . .	April 3, 1837 .	Ditto	Ditto	34 0 2	16 0 0	
	Willis, Samuel . . .	,,	Ditto	Ditto	82 2 18	46 0 0	
	Fenlon, Michael . . .	October 26, 1840	House and ground	Cosgrove . . .	25 3 26	19 0 0	
	Murphy, Thomas. . .	,,	Ditto	Ditto	35 2 22	22 0 0	
	Ryan, James	January 6, 1840	House and land .	Ditto	17 1 0	10 10 0	
	Redmond, John . . .	January 4, 1841	Ditto	Ditto	48 2 15	30 10 0	
	Synnot, Edward . . .	October 26, 1840	House and ground	Ditto	63 0 28	63 0 0	
	*Young, Richard . . .	Nov. 15, 1832 .	Ditto	Ditto	92 1 13	67 16 0	
	Coleman, Lawrence . .	July 1, 1840 .	House and land .	Ballyshacarragh .	32 0 16	34 0 0	
	Malone, John	January 4, 1840	Ditto	Ditto	129 2 14	75 0 0	

END OF APPENDICES TO LOCAL REPORTS.

London: Printed by W. CLOWES and SONS, for Her Majesty's Stationery Office.

THIRD GENERAL

REPORT

RELATIVE TO THE

VALUATIONS FOR POOR RATES,

AND TO THE

REGISTERED ELECTIVE FRANCHISE,

IN IRELAND.

Presented to the House of Commons by Command of Her Majesty.

LONDON:
PRINTED BY WILLIAM CLOWES AND SONS, STAMFORD STREET,
FOR HER MAJESTY'S STATIONERY OFFICE.

1841.

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THIRD GENERAL REPORT.

TO THE VISCOUNT MORPETH.

THIRD REPORT.

Unions visited.

MY LORD,

OUR separate Reports on the State of the Poor Law Valuation and the Elective Franchise in 20 Unions, in addition to those already presented, are now submitted to your Lordship.

The whole number of Unions which have been visited in the progress of the inquiry is 52, which extend into 29 of the counties of Ireland.* Classed according to the provinces in which they are wholly or partly † situate, they are as follows:—

Twelve Unions in Ulster, viz.:—

The Union of	Armagh, -	County	Armagh and Co. Tyrone.
,,	Dungannon, -	,,	Tyrone.
,,	Castlederg, -	,,	Tyrone.
,,	Coleraine, -	,,	Londonderry and Co. Antrim.
,,	Londonderry,	,,	Londonderry and Co. Donegal.
,,	Newtown-Limavady,	,,	Londonderry.
,,	Banbridge, -	,,	Down and Co. Armagh.
,,	Lisburn, -	,,	Antrim and Co. Down.
,,	Belfast, -	,,	Antrim and Co. Down.
,,	Lurgan, -	,,	Armagh, Co. Down, and Co. Antrim.
,,	Kilkeel, -	,,	Down.
,,	Cootehill, -	,,	Cavan and Co. Monaghan.

Seven Unions wholly or partly in Connaught, viz.:—

The Union of	Sligo, -	County	Sligo.
,,	Athlone, -	,,	Roscommon and Co. Westmeath.
,,	Ballinasloe, -	,,	Galway and Co. Roscommon.
,,	Loughrea, -	,,	Galway.
,,	Gort, -	,,	Galway and Co. Clare.
,,	Castlerea, -	,,	Roscommon, Co. Mayo, & Co. Galway.
,,	Scariff, -	,,	Clare and Co. Galway.

Nineteen Unions wholly or partly in Munster, viz.:—

The Union of	Cork, -	County	Cork.
,,	Dunmanway, -	,,	Cork.
,,	Macroom, -	,,	Cork.
,,	Listowel, -	,,	Kerry.
,,	Newcastle -	,,	Limerick.
,,	Rathkeale, -	,,	Limerick.
,,	Kanturk, -	,,	Cork and Co. Kerry.
,,	Kilmallock -	,,	Limerick and Co. Cork.
,,	Limerick, -	,,	Limerick and Co. Clare.
,,	Bandon, -	,,	Cork.
,,	Fermoy, -	,,	Cork.
,,	Waterford, -	,,	Waterford and Co. Kilkenny.
,,	Lismore, -	,,	Waterford.
,,	Thurles, -	,,	Tipperary.
,,	Tipperary, -	,,	Tipperary and Co. Limerick.
,,	Cashel, -	,,	Tipperary.
,,	Clonmel, -	,,	Tipperary and Co. Waterford.
,,	Carrick-on-Suir,	,,	Waterford, Co. Kilkenny, and Co. Tipperary.
,,	Dungarvan, -	,,	Waterford.

* All the Unions, the valuations of which were ascertained to be complete, or nearly so, were visited. See 2d Report, p. xx. The Inquiry commenced at Balrothery Union, County Dublin, on the 15th October, 1840.

† Some of the Unions extend into two counties in different provinces; these have been classed with the Unions to which they seemed most to belong by geographical position.

THIRD REPORT.

Unions visited.

And Fourteen Unions wholly or partly in Leinster:—

The Union of	Gorey, -	County Wexford.
,,	Roscrea, -	King's Co., Queen's Co., and Co. Tipperary.
,,	Shillelagh, -	County Wicklow and Co. Carlow.
,,	Rathdrum, -	,, Wicklow.
,,	Parsonstown,-	King's Co. and Co. Tipperary.
,,	Edenderry, -	King's Co., Co. Kildare, and Co. Meath.
,,	Naas, -	County Kildare, Co. Dublin, & Co. Wicklow.
,,	Longford, -	,, Longford and Co. Roscommon.
,,	Drogheda, -	,, Louth and Co. Meath.
,,	Dundalk, -	,, Louth, Co. Armagh, & Co. Monaghan.
,,	Rathdown, -	,, Dublin and Co. Wicklow.
,,	Balrothery, -	,, Dublin.
,,	North Dublin,	,, Dublin.
,,	South Dublin,	,, Dublin.

Scale of Valuation.

In each Union we endeavoured to ascertain with precision the scale of valuation adopted by the valuators, and the relation which it bears to the letting value. We have taken extracts from the minute-books of the Unions, showing all the proceedings of the Board with reference to the valuation. In almost every case we ascertained from the valuators themselves the plan which they have pursued, and the mode in which they have estimated the value of land and house property for the purpose of the poor rate. And in nearly all the Unions we learned from some of the guardians themselves, the manner in which the valuation proceedings of the Board have been conducted. Their evidence, and that of the valuators and others, was taken down in writing, and is inserted in the Appendix.

Ten-pound Electors.

In the progress of the inquiry we have ascertained the sums at which the tenements of 24,886 ten-pound electors for counties, cities, and boroughs, registered since the Reform Act, have been valued in the rate-books. Of these 12,612 are tenements of county electors, and 12,274 those of electors for cities and boroughs.

Of the 12,612 tenements of county electors, there are 3,417 the occupiers of which registered in 1832, and had not up to the period of the inquiry in each Union renewed their registry: 8,676 are county electors registered during eight years, (the period which registry remains valid under the Reform Act,) from 1833 to 1840, both inclusive;* the areas of the holdings of 8,543 of these, as well as the amounts at which they are rated in the poor law books, have been ascertained. With regard to these, the effect of applying qualifications for the franchise, depending on rating fixed at various amounts from 5*l.* up to 40*l.*, have been considered; the number of those electors whom each qualification would admit or exclude; and the class in respect to the area of their holdings, to which those who would be excluded by each qualification belong. In 2,255 cases the rents of the county electors, registered during the years 1833 to 1840, inclusive, have been also ascertained and compared with the sums at which they are rated. With respect to these, we have had an opportunity of ascertaining the effect of applying a qualification depending on the excess of the sum at which the voter's tenement is valued, over the rent. With this view, the electors whose rents have been ascertained, have been classified with a view to ascertain how many would be admitted, and how many excluded, by a test depending on an excess of rating above rent, fixed at various amounts, from a qualification merely requiring that the valuation should exceed the rent, up to one requiring an excess of 10*l.* And we have shown in tables the class of electors, in respect to the extent of their holdings and their rents, who would be excluded on each supposition. With respect to those electors, we have also considered the effect of applying two alternative qualifications, one depending on a certain amount of rating, the other on a certain excess of rating above rent.

We have inserted in detail, in our separate reports on each Union, or in the Appendix, the information we have obtained on the several objects of the Inquiry. Those details may be considered under the following heads:—

1. The course of proceeding with reference to Valuation which has been usually pursued in Poor Law Unions.

2. The test of value which has been adopted in agricultural Unions, and the comparison of the scale of the Valuations with the letting value.

---

* The remaining 519 County electors are persons registered at various times since the Reform Act, but the particular dates of their registry were not ascertained.

3. The comparison of the Poor Law Valuations with that now in progress under the direction of Mr. Griffith.

Usual course of Valuation proceedings.

4. The comparison of the prices which the tenant's interest in land, held at a rent the same as the Valuation, will sell for in the different Provinces.

5. The practical difficulties of enforcing a Valuation on the scale of the letting price of land in Ireland, and the effect of the application of the "fair rent" as a test of value to large and small farms.

6. The holdings of ten-pound county electors, their average acreable extent, and average valuation: the comparison of those who registered in 1832 and have not renewed their registry, with those registered during eight years from 1833 to 1840 inclusive, and the classification of the latter according to the acreable extent of their several holdings.

7. The effect on the ten-pound county electors, registered during eight years, from 1833 to 1840 inclusive, whose rating was ascertained, of substituting for the present franchise a single qualification depending on a certain amount of *rating* fixed at 5*l.* or other sums; and in cases where the rents of electors were ascertained, the effect of adopting a single qualification depending on a certain *excess* of rating above rent: also the effect of *two* qualifications, with the areas and rents of the holdings of persons who would be excluded by different tests.

8. The number of tenements, whether occupied by electors or others, which it appears have been valued to poor-rate at various amounts, from 5*l.* up to 50*l.*, in the Rate Books of the several Unions in each province, and the proportion of each class of tenements which were ascertained to be now under lease to electors.

City and Borough Electors.

9. The Poor Law Valuations in cities and towns, the scale adopted, and the amounts at which 12,274 ten-pound borough electors appear rated in the existing Valuations.

1.—*Usual course of Valuation Proceedings.*

Valuations the work of the local Poor Law authorities.

The Valuations have been the work of the local Poor Law authorities and of valuators appointed by them.

In two Unions, those of Naas and North Dublin, we found that previous to the valuation being made, the Board of Guardians had expressed a desire that the Poor Law Commissioners should take on themselves the appointment of the valuators of those Unions. In both cases the Commissioners declined making the appointment, and expressed their opinion that the responsibility rested primarily with the Board of Guardians.

Commissioners declined to appoint valuators.

Their letter to the Board of North Dublin Union with reference to the proposal contains the following passage:—"The Commissioners have bestowed their best consideration upon this proposal, and on the circumstances which might possibly have made such a course appear advisable; they are desirous in every arrangement to comply with the express wishes of the Board of Guardians, and they are always ready to afford them such support and assistance in the administration of the law as they may stand in need of; but they do not consider themselves at liberty to supersede, in this instance, the ordinary functions of the Board of Guardians, or relieve them from a responsibility which the law primarily casts upon them, by taking a measure which the Commissioners conceive to be intended by the legislature only as an exception, in very special cases, from the general rule. The Guardians are answerable for the correctness of the rate when made, and it is reasonable and consistent with sound principle, that they should, subject to the sanction of the Commissioners, appoint the valuators, by whose professional assistance it will be their duty hereafter to make and assess the rate."

The Board of Guardians, therefore, in the two Unions we have above referred to, as well as in all the other Unions which we have visited, took the responsibility on themselves, and selected the valuators who have been employed.

Usual course of Valuation proceedings.

Though the Commissioners declined to appoint the valuators, they issued printed instructions on the subject of Valuation, which were made use of in every Union. Copies of the Act of Parliament and field-books were furnished to the Valuators, and constant intercourse appears to have taken place between the Boards of Guardians, the Valuators, and the Assistant Commissioners, on the subject. In cases of difficulty the Boards frequently applied for and obtained advice and instructions from the Poor Law Commissioner in Dublin. The course pursued of permitting the Boards of Guardians to frame their own Valuations, does not appear to have been complained of by any class, whether landlords or tenants, in any of the Unions which we have visited. The Guardians, *ex officio* and elected, took a share, more or less active, in superintending the progress of the Valuation, and adapting it for the purpose of a rate for the relief of the poor.

THIRD REPORT.

Usual course of Valuation proceedings.

Committees to report on existing surveys and Valuations.

The form of proceeding with reference to the Valuation, adopted by the several Boards of Guardians, appears to have been suggested by the Commissioners, and has been very nearly the same in every part of Ireland. Each Board, immediately after its first election under the Act, appointed a committee to inquire into existing surveys and valuations, with a view to ascertain whether any of them were available or sufficient for the purposes of the Poor Relief Act. In all the Unions which we have visited, any former valuations which existed were found inadequate for the purposes of the poor-rate, either in consequence of their having omitted particular classes of property, or from other causes which rendered it necessary to resort to a new Valuation of the rateable property within the Union.

Appointment of valuators.

Each Board of Guardians advertised for valuators, and received tenders for completing the Valuation. The tenders were generally numerous, and the valuators were selected by a vote of the Board. In some cases three valuators were appointed. Sometimes there were two, and in many Unions one person was appointed sole valuator.

Valuation Committees.

The Boards always adopted the step of appointing a committee of Guardians to watch the progress of the Valuation, to assist the valuators with their local knowledge, and to revise the Valuation before its final adoption for the purpose of the poor-rate. In a great many Unions the valuators were directed to lay before the Board, specimen sheets of the Valuation of one division or district, for its approval. In general the Boards approved of the specimen produced, but sometimes considered it too high, and suggested a lower scale of Valuation. However, it was suggested by the Poor Law Commissioners (and it appears to have been a feeling very generally, but not universally, entertained amongst the Boards of Guardians) that as the valuators would have to sustain the Valuation before the magistrates, in case of appeals against it, any interference or alteration without the sanction of his opinion, was to be avoided. In the majority of cases, though alterations were suggested in the progress of the Valuation, they were seldom insisted on by the Guardians without the approbation of the valuators.

Revision by Committees.

When the valuator had completed his draft of the Valuation, the course of proceeding has been for the Board to form committees to revise it. In many Unions the Valuation was revised division by division, as the valuator proceeded with his task. In preparing the Valuation of a district so extensive as a Poor Law Union, containing an area sometimes exceeding 200,000 acres, and often containing upwards of 10,000 tenements, some errors are necessarily committed by the valuator which the local knowledge of the Guardians may enable them to correct. No actual survey of the tenements is made by the valuator. The area of each farm must be ascertained from information obtained from individuals or from former surveys or Valuations. The applotment to county-cess, or the tithe-composition, have been in general resorted to for this purpose. Errors unavoidably occur both in respect to areas and value, and the Guardians of each electoral division are frequently minutely acquainted both with the holdings of the occupiers and the value of the land.

Course of proceeding to revise Valuation.

The course pursued for the purpose of revision has usually been to constitute the elected Guardians for each electoral division, and the *ex-officio* Guardians residing within it, a committee for the purpose of revising the Valuation of that division of the Union. In some Unions these local committees called meetings of the rate-payers, for the purpose of obtaining the requisite information to revise the Valuation. The Valuation-books of all the divisions, having been thus revised by the Guardians of each division, were returned for the final approval of the whole Board. The valuator, in the progress of the revision, generally amended errors complained of, or sometimes declined to adopt alterations proposed. Public notices were issued, calling on all rate-payers who might have reason to complain of the quantity of land for which they were rated, or the value set on it, to send in written objections. The Board appointed days for hearing those objections, and frequently sat from day to day for the purpose. In most of the Unions, though differences of opinion occurred, they were generally adjusted. The Valuations having been thus revised, have, in the majority of cases, been delivered in by the valuators with a declaration that they were correct to the best of their skill and knowledge, and were then adopted by the Board as the Valuation of the Union.

The Unions of Balrothery and Scariff, referred to in the first Report on the present inquiry, and those of Naas and Dundalk, are exceptions in this respect. In the Union of Naas the Board rejected the Valuation as prepared by the valuator, and adopted one founded on it with reductions to which the valuator did not accede. Nevertheless, it is stated by Guardians, both *ex-officio* and elected, that the Valua-

Usual course of Valuation proceedings.

tion, even as reduced, is still on a higher scale, and nearer the rents than the Valuations of other Unions. (See Appendix, Naas Report.) In the Union of Dundalk there were two valuators appointed, one for the town and the other for the rural districts. The Valuation of the latter was rejected by the Board, who resolved that a new one should be framed, founded on Griffith's Valuation. (See Appendix, Dundalk Report.)

Valuators and Boards generally concurred.

With these exceptions the Boards and their valuators appear to have finally concurred in the adoption of the Valuations.

The Valuations must be looked on as the work of the Boards of Guardians and their valuators. The Commissioners, as already observed, expressed an opinion that the law cast the responsibility of making the Valuation primarily upon the Boards of Guardians, and that it was only in excepted cases that it was the duty of the Commissioners to take the valuation out of their hands. The course thus pursued has been attended with some marked consequences.

Guardians and rate-payers generally satisfied with the Valuations.

On the one hand the work of the valuation has proceeded in all parts of Ireland with the greatest cordiality and zeal on the part of the Boards. They have found an interest in a work which they have felt to be their own. In the majority of the Unions great good will appears to have prevailed on the subject, amongst the members of the Boards *ex-officio* and elected. With few exceptions the valuation proceedings have been carried on and brought to a conclusion to the general satisfaction of all. *Ex-officio* Guardians, elected Guardians, and rate-payers, are generally satisfied with their valuations.

Tendency to a low valuation.

On the other hand, the tendency to a low valuation has been in full operation. The valuations to poor rate having been looked on as the probable foundation on which other taxes will be eventually levied, both the landlords and the tenants of every Union were, in this respect, interested that their valuation should be at least as low as any other. The operation of the 74th section of the Poor Relief Act, regulating the distribution of the tax between landlord and tenant according to the relation which the valuation bears to the rent, has also had its influence in promoting, among those who are tenants, a wish for a low valuation; and, independently of any immediate interest to tenants, an impression seems to prevail among the latter, that the valuation will in some manner influence the letting of land, and this has had some weight with the majority of the Guardians and rate-payers.

The plan of revision, by which the Guardians of each electoral division, sometimes assisted by the attendance and advice of the rate-payers, became the Committee for revising the valuation of the division, has had an important effect. There has been a degree of competition between the electoral divisions for a low valuation. The rents of the proprietor in the Union who lets at the lowest rate have sometimes become a mark, above which it was considered that the valuation of the electoral division in which his property was situate, ought not to be raised, and to that level all the other electoral divisions felt themselves entitled to be reduced.

2. *Test of Value adopted, and Comparison with Letting Value.*

Test of value and comparison with letting value.

Comparing the evidence received in all the agricultural districts which have been visited in the progress of the inquiry, it appears that the principle of making the "fair rent" the test by which the valuation of land was to be regulated, has been almost universally adopted in every part of the country. The "rack-rent," which can be obtained in Ireland by exposing a farm to competition, has been invariably repudiated as a test of value. Though there exist differences of opinion as to what is a *fair* rent, yet all classes, landlords as well as tenants, appear to concur in opinion that the rack-rent is not to be thought of as a test. "Not the utmost that a solvent tenant can be got to pay, but the fair rent," is a common phrase in expressing the criterion to which the valuators and the Guardians are desirous to adhere.

The "fair rent.

In Ireland the letting price of land has been raised by the great competition that prevails, so much beyond the amount which would leave the tenant reasonable remuneration, that it is not looked on as any criterion of its *reasonable* value, which is the test that the whole public appear to have adopted with one consent as the basis of the Poor Law Valuation.

The letting price an uncertain test in Ireland.

The evidence which we have received in the several Unions exhibits in a strong point of view the circumstances in the condition of property in Ireland, which render any test of value, depending on the letting price of land, subject to so much uncertainty.

THIRD REPORT.

Test of value and comparison with letting value.

There is not in any part of Ireland any fixed letting price of land. If the rent at which the landlord who lets at the lowest rate in a Union be ascertained, the rents of other landlords in the same Union are found to exceed it by such various per centages that it is impossible to determine what is the letting price in the district. The highest of those rack-rents is considered too extravagant to be a test of value. Competition among tenants has made many of them submit to pay rents which nothing but the sacrifice of nearly the whole produce of the soil to the landlord can enable them to pay. By contenting themselves with a bare subsistence on potatoes, and devoting the whole residue of the produce to the payment of the landlord, tenants pay such rents; and if the letting value is to be measured by the letting price, these rents are evidence of the price that will be charged by landlords and paid by tenants.

The rent which will be thus paid for land in Ireland by tenants who submit to those privations, is limited only by their capacity to obtain it from the soil. That capacity to pay is itself uncertain; it depends on the energy and skill of the particular tenant, on the contingency of favourable or unfavourable seasons, and on the watchfulness with which the agent of the landlord collects from him at fairs and markets the price of his produce as he sells it: the "reasonable expectation" of the payment of the rent depending on these circumstances, makes the application of the test in the Poor Relief Act extremely difficult in its literal sense. The Guardians and valuators have, as we have stated, interpreted that test to mean the "fair rent;" and they probably would have found it very difficult to frame valuations by so uncertain a criterion as the letting price of land. "The landlord can get whatever he chooses to put on the land," is the statement of a Guardian in a northern Union.—(Appendix; Coleraine, Mr. Orr, E. G.) "The people are satisfied to live on dry potatoes, and pay double the value," is the observation of a valuator in the south.—(Appendix First Report, Fermoy, p. 84.) "The rent is 1*l.* on one side of a fence and 2*l.* on the other," are the statements of valuators and Guardians in Connaught.—(Appendix, Ballinasloe, Mr. Cooper; Athlone, Mr. King.) The rents which men pay, and continue to pay, are "no criterion," is the opinion delivered by the Board of one of the midland Unions of Leinster.—(Appendix, Edenderry, Answers of Board.) "There are exorbitant rents paid far beyond what could be set on the land, attending to a fair valuation between man and man," is the statement of the valuator of Rathdown.—(Taylor, Appendix, Rathdown.)

"Solvent tenant."

If the rent at which the tenement may be let to a solvent tenant be inquired into, different interpretations are given to the words "solvent tenant," some considering the phrase to apply to a "man of capital" who can pay his rent whether he derives it from the land or not; (see Appendix to First Report, Bandon, evidence of valuator; and Appendix, Kilmallock, evidence of valuators); while others apply that phrase to every tenant who continues to pay his rent, from whatever source he derives the means of doing so. In the latter sense, the rents which will be paid by solvent tenants are rack-rents. Some from their previous habits or present necessities, are content with mere subsistence as a return for their labour in the cultivation of the soil, and pay any rent that leaves them such a return; others expect a larger share of the produce, and consequently will not undertake or pay so high a rent as their more humble competitors. The estimate of what rent a solvent tenant can afford to pay varies according to the class whom the person making the estimate has in view. The tenants of different proprietors pay rents differing widely in amount. If they pay their rents they are all solvent tenants, in one sense. Whose estate is to be taken as the evidence of what a solvent tenant can afford to pay? If the *highest* rent at which the tenement can be let to a tenant who will pay the rent, and continue to pay it, be suggested as the criterion, it is rejected as unjust for the purpose of taxation.

The fair rent.

In applying the "fair rent" as a standard, the rents of the proprietor in the district, *whose rents are the lowest*, often appear to have been looked to as the level to which the valuation should be reduced. This necessarily brings it below the general letting price of the district. Sometimes it has been reduced still lower than the letting rents even of the landlord who lets at the lowest rate; in some Unions the valuators have valued the land on his estate at the same acreable rate as the rent, and added a small sum for the value of the farm-house. This makes it, in such cases, above his rents, though below the rents of other proprietors. When this is done it creates dissatisfaction amongst those tenants who find that they have been valued above their rent, which they consider a "fair" one. In cases where the rents of a proprietor and the valuation are on a level, we

Test of value and comparison with letting value.

have found that the tenant's interest will sell for a considerable sum, varying from 7*l.* an acre to 20*l.* an acre. (Appendix, Gorey, Clarke; Ballinasloe, Cooper; Kilkeel, Wilson; Cootehill, Cornelius; Thurles, Maher; Lurgan, Appendix, 1st Report.)

Unions in Ulster.

Twelve of the Unions which have been visited in the progress of the inquiry, lie in the province of Ulster. The valuations there are always below the rack rents, but appear to be nearly on a level with rents charged by those proprietors who allow such an interest to their tenants as enables them to maintain a certain degree of comfort and respectability. The tenant-right of farms held under these proprietors may be disposed of at 10*l.* to 20*l.* an acre.

Londonderry Union.

Thus in Londonderry Union it was stated that the valuation is near the rents charged on the estate of one of the London Companies. (Sir Robert Ferguson, Chairman, Appendix, Londonderry.) But it is lower than Lord Templemore's rents. (Lithgow and Thompson, valuators, *ibid.*) "Knows an estate about five miles from Londonderry, in the county of Donegal, which has been let on lease for about 1550*l.*, and the valuation is about 6 or 7 per cent. under the rent."—(Sir R. Ferguson, Chairman, *ibid.*)

Newtown Limavady Union.

In the Newtown Limavady Union, which occupies parts of the counties of Londonderry and Antrim, it was stated that the valuation is on a level with the rents on the estate of one of the London Companies (the Fishmongers' Company.) It was also stated that those rents are lower than those of other proprietors. (Cather, *ex-officio* Guardian, Appendix, Newtown Limavady.) But a large proprietor, the Marquis of Waterford, lets at rents which are below the valuation. The difference being caused by the valuator having added a small sum for the value of the house on each farm. (Mr. Given, *ex-officio* Guardian, *ibid.*)

Coleraine Union.

In Coleraine Union the valuator states that "in a *high letting* neighbourhood he found it easy to satisfy the tenants with his valuation, because the valuation is below the rent, but in a low letting neighbourhood found it difficult, because it is above the rents." (Cathcart, valuator, Appendix, Coleraine.) "Where tenants live on potatoes and buttermilk, the valuation is one-third to one-fourth below the rent paid;" he "could not consider the rents paid by them as the fair value of the land," (Same witness.) But speaking of the rents paid on the Richardson estate "where the tenants, except those who have very small spots of land, can live very respectably, make a respectable appearance as to clothing, ride to market, and pay their rents with ease;" he considers those rents "one criterion of letting value." (Same witness, *ibid.*)

Dungannon Union.

In Dungannon Union some large proprietors were mentioned whose rents "are about the same as the valuation. Those proprietors let their land fairly." (Wilson, valuator, Appendix, Dungannon.) Another considerable proprietor was mentioned whose rents are above the valuation, and "small proprietors let higher." (Mr. Wilson, valuator, *ibid.*) "A farm let at the valuation would bring 10*l.* to 12*l.* for the tenant-right." (Same witness.)

Castlederg Union.

In Castlederg Union, which lies entirely within the county of Tyrone, it was stated that "the valuation is almost a balance on the letting rents on Lord Abercorn's property." (Montgomery, valuator; Appendix, Castlederg.) But it "is one-fourth or one-fifth under the rents on recent lettings on small properties." (Same witness, *ibid.*) "On the townland of Scavaghan the rents are 314*l.*; his valuation of those lands is on the same scale as on Lord Abercorn's property, and amounts to 262*l.*" (Same witness, *ibid.*)

Kilkeel Union.

In Kilkeel Union, which lies entirely within the county of Down, the valuator states that his valuation is perhaps "5 per cent. higher than the rents on Lord Kilmorey's estate," and "from 10 to 15, and in some instances, 20 per cent below the rents on other estates in the Union," and is "in general below the rents paid on late lettings." (Wilson, valuator; Appendix, Kilkeel.) Another witness states that "in general, except on some parts of the Kilmorey estate, the rents are higher than the valuation." (Boyd, *ibid.*) Such is the competition for land among tenants that "land let at the same rate as the valuation would bring 20*l.* an acre for the tenant-right." (Wilson, valuator, *ibid.*)

Lurgan Union.

In Lurgan Union, which is partly in the county Armagh, partly in Down, and partly in Antrim, land let at the valuation will bring from 10*l.* to 15*l.* an acre for the tenant-right. (Whiteside, valuator, Appendix to First Report.)

Banbridge Union.

In Banbridge Union, county of Down and county of Armagh, the valuator drew a distinction between the rents at which "noblemen and large landed proprietors" let their estates, and those charged by other landlords. He states, that his Valua-

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Lisburn Union.

tion coincided in many cases with the rents actually paid to the former, but in every instance is less than the rack-rent. (Wilson, valuator; Appendix, Banbridge.)

In Lisburn Union, county of Down and county of Antrim, the valuators made a similar distinction between the rents charged by landlords whose estates are not extensive, and those of large proprietors. He states that his Valuation is below the former, and about the same as the latter. He "did not put on such a rent as could be obtained on competition for the land." (M'Arthur, valuator; Appendix, Lisburn.)

Armagh Union.

In Armagh Union the valuator spoke of three distinct rates of rent, with which he compared his Valuation. He states, that although there are some small proprietors who let their land reasonably, yet he considers that the large proprietors let at a more reasonable rate; and the rent charged when lands are sub-let is still higher than the rate which small proprietors require. He states, that where land was sub-let at 2*l.* an acre, he valued it at 1*l.*; where a "small proprietor" let land at 30*s.* an acre, he valued it at 1*l.*; and he states, that large proprietors (and some small proprietors who let reasonably) let at rents which are nearly the same as his valuation.

Belfast Union.

In the rural districts of Belfast Union, one portion of which is in the county of Down, the other in the county of Antrim, the valuators considered the rent paid in the townland where one of them resided, a "fair" one, and valued according to that standard throughout. (Orr, valuator; Appendix to First Report, p. 52.) It appeared that whenever the rent and the valuation coincided, the tenant-right would sell for 10*l.* an acre. (*Ibid.*) The Valuation is, in some parts of the Union, 30 per cent. below the rack-rent. (*Ibid.*)

Cootehill Union.

Cootehill Union is situated partly in the county of Cavan and partly in Monaghan. The valuator of the Union succeeded in ascertaining the rents and made a valuation in many instances very near the amount of them. There are a considerable number of proprietors in this Union who are stated to let at "fair rents," but where a townland was described to be let at a "rack rent," it was found to be about one half more than the valuation. (Cornelius, Appendix, Cootehill.) There appears to be a very general correspondence between the rents charged by a great many of the proprietors in this Union and the valuation. (See Comparison of Rents and Valuation, Report, Cootehill.)

Unions in Connaught.

Seven of the Unions visited are chiefly situate in the province of Connaught, and the adjoining county of Clare.

Sligo Union.

In Sligo Union the valuator stated "that the valuation is from 15 to 25 per cent. under the rents."—(Hughes, valuator; Appendix, Sligo.) The Chairman of the Board states "that the valuation is about 15 per cent. under what he considers 'the fair letting-value,' and from 15 to 25 per cent. under the actual rent.—(Mr. O'Hara, Chairman of Board, Appendix, Sligo.)

Ballinasloe Union.

In Ballinasloe Union, which occupies parts of the counties of Galway and Roscommon, the valuator states that "the valuation and the rents paid by Lord Clancarty's tenants are nearly equal; believes the most of his tenants are registered electors; knows land under one landlord let for 1*l.* per acre, and land of the same value at the other side of the fence let at from 30*s.* to 40*s.*" The valuation is in general 10 to 12½ per cent. below the average actual rents.—(Cooper, valuator; Appendix, Ballinasloe.) Land let at the same rate as the valuation will bring 8*l.* to 10*l.* an acre for the tenant's interest.—(Same Witness, *ibid.*)

Athlone Union (partly in Connaught).

In Athlone the valuator states the valuation "to be about 10 per cent. under the actual rent."—(Mr. Hughes, valuator; Appendix, Athlone.) The Vice-Chairman of the Board states "that the valuation of Taghmaconnell electoral division is to the rent as 70 or 75 to 100."—(Mr. Gaynor, Vice-Chairman; Appendix, Athlone.) Another Guardian states that "the net annual value is fully 25 per cent. under the actual rent, but that he sees some holdings valued nearly 35 per cent. under the actual rent. The lettings to which he refers are from year to year.—(Mr. Grey, *ex-officio* Guardian, Appendix, Athlone.) Another Guardian "thinks that the valuation is 30 per cent. under the fair letting value.—(Mr. Hudson, elected Guardian, Appendix, Athlone.)

Loughrea Union.

In Loughrea Union, in the county of Galway, it was stated by the agent of considerable estates in the county, that he "is well acquainted with the value of land in the Union, that he considers the valuation is high, and in some instances higher than the rent at which a landlord, looking to his own interest, the comfort of his tenantry, and the permanent improvement and security of his property, would let his land." —(Mr. Birmingham, Appendix, Loughrea.) An *ex-officio* Guardian of the Union

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concurred in that opinion. (Mr. Farrell, *ibid.*) Nevertheless, in the greater number of instances the valuation is lower than the actual rent. (Walsh, *ibid.*) And "some few landlords do not exact as high rents as they might obtain." (Smith, *ibid.*)

Unions in Connaught.

Gort Union (partly in Connaught.)

In Gort Union, county of Galway and county of Clare, the valuator states "that only in a few instances was the valuation higher than the rent; those were cases of old leases. The average of the valuation is considerably lower than the actual rent." (Bell, valuator; Appendix, Gort.) One of the Guardians is of opinion that the valuation bears the same proportion to the average of the actual rents that 1*l.* bears to 25*s.*, or nearly so." (Mr. Lahiff, elected Guardian, *ibid.*) Another Guardian "thinks the valuation is much below the actual rents, in many cases 25 per cent. below the rents." (Mr. Rosengrave, elected Guardian; Appendix, Gort.)

Castlerea Union.

In Castlerea Union, the valuator states that the valuation, generally speaking, on the large estates in the Union, is fully up to the actual rents; but the rents of small proprietors and middlemen exceed the valuation, the latter being about 30 per cent. lower than their rents. (Gaffney, Valuator; Appendix, Castlerea.) And one of the Guardians "considers that the valuation is about 13 per cent. below what the land would bring if it were set up to competition. (Irwin, elected Guardian; Appendix, Castlerea.)

Scariff Union (partly in Connaught.)

In Scariff Union, county Clare and county Galway, the valuation was below the rent in almost every instance. One large proprietor however was mentioned, whose rents were nearly the same as the Valuation. (Sampson, valuator; Appendix to 1st Report, p. 65.) The Chairman of the Board stated, that in general the original Valuation was considerably lower than the rent (Mr. Purdon, *ibid.*, p. 69.) And it was afterwards reduced. (Report, Scariff, *ibid.*, p. 62.)

Unions in Munster.

Nineteen of the Unions visited are situated wholly or in part in the province of Munster.

Kilmallock Union.

In Kilmallock Union, the greater part of which lies within the county of Limerick, the Board appears to have suggested a test of value to the valuators. When two electoral divisions had been valued, the Board took them into consideration, and passed a resolution that "the standard of value was too high, and that the rule generally adopted of taking a *third* from the gross produce, including all charges, use of capital, &c., had been found to give much satisfaction."—(Minute Book, 19th October, 1839, Appendix, Kilmallock.) The valuators were therefore requested to revise and modify the valuation of the two electoral divisions then valued, and they promised "to pay attention to the wishes of the Board, as their only object was to make a fair and *bonâ fide* valuation." (*Ibid.*) The valuator, when examined in the progress of our inquiry, stated that he lowered a part of the valuation then completed, upon re-considering it, but that he did not lower or alter the standard of his valuation, in consequence of the resolution of 19th October. He stated that in valuing the land he "considered what it ought in fairness to be let for from year to year to a person paying, in addition to the rent, all taxes, except tithe, and the expense of keeping the land as he found it."—(Roche, valuator; Appendix, Kilmallock.) "He thinks that the rent to be fair, as he understands the word, ought to be such as would leave the tenant *one-third* of what would be a rack-rent for the same land." (*Ibid.* p. 5.) He means by a rack-rent such a rent as the tenant cannot pay out of the produce of the land, without confining himself to bare subsistence, and depriving himself of every comfort and convenience." (*Ibid.*) He added "that some tenants within the Union, holding only two or three acres, and paying between 3*l.* and 4*l.* an acre, contrive to pay the rent and live, but they live very poorly, indeed quite miserably." (*Ibid.*) "Such a rent, therefore, was not his test, but he thought that the fair rent for a tenant, without capital, is about the utmost that can be got from a tenant with capital." (*Ibid.*) Comparing the rents paid in this Union with the valuation, it appears that his valuation is, in the majority of instances, lower. The valuator thinks "that the effect of his valuation, taking one part of the Union with another, is to throw three-fifths, or very nearly three-fifths, of the poor-rate on the landlord, leaving the other two-fifths, or a little more, to be borne by the tenant."—(*Ibid.*)

Kanturk Union.

Kanturk Union is partly in the county of Cork and partly in Kerry. Three valuators were appointed who made a joint valuation. Two of them are extensive farmers; they stated that "the test of value which they adopted was without any reference to the rent actually paid, or which might be obtained; but after forming an estimate of the value of the produce of a farm, they took the average of the

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prices for the last three years, and struck the value from such average allowing a reasonable remuneration to the tenant for his labour and expenditure." (Murphy and Sheehan, valuators; Appendix, Kanturk). With regard to the rents actually obtained by landlords, they stated that they had made a comparison of their valuation with the rent actually paid, wherever they could obtain it, and they found, "that the rent was in some cases one-half, and always a great deal higher than the valuation, except on the estate of Lord Arden and that of Lord Lismore." They state that "there are some other owners in fee whose rents are not much higher than the value, but that the greatest portion of the Union is in the hands of middlemen who set their lands far beyond the value." (Murphy and Sheehan, valuators; Appendix, Kanturk).

Macroom Union.

In Macroom Union, in the county of Cork, three valuators were appointed, who made a joint valuation. With regard to the relation which the actual rents are found to bear to the valuation, they stated that "competition has raised the market price at least 30 per cent. above what a solvent tenant can afford to pay, reserving reasonable remuneration for his time, labour, and capital (O'Leary, Good, and Sullivan, valuators; Appendix, Macroom); and the valuation is at least 20 per cent. under the rent of small farms, and 10 per cent. under the rent of large farms." (*Ibid.*)

Cork Union (rural districts.)

The valuators of the rural districts of the Cork Union stated that the competition for land had "raised the market price of land above what a solvent tenant could afford to pay, reserving a reasonable remuneration for his time, capital, and labour;" the latter was the test which they adopted. (Halanan and Ahern, valuators; Appendix, Cork.)

Listowel Union.

The valuator of Listowel Union, which occupies parts of the counties of Cork and Kerry, was the same person who had valued the Cashel Union. He stated that his standard of value was "not the rack-rent, nor the utmost that could be got from a solvent tenant, but a fair and reasonable rent, calculated on the average rents for the last 10 or 20 years, paid by tenants able to meet the demands upon them." (O'Brien, valuator; Appendix, Listowel.) He stated that in every instance he instituted a comparison between his valuation and the rents paid, and that "it differed very little from the rent obtained even on recent settings from the occupying tenant to the owner in fee, but that it was occasionally one-third under, one-half, and even less than one-half of the rent obtained by middlemen from their under-tenants." (O'Brien, valuator; Appendix, Listowel.)

Dunmanway Union.

In Dunmanway Union, the whole of which lies within the county of Cork, the valuation was compared with the rents which landlords receive in that district, and the result of that comparison was thus stated:—"In a very few instances, and those principally where tenants held under old leases, the valuation is as high as the rent; but in by far the greater portion the valuation is below the rent, in some cases nearly one-third, when the lands were held under middlemen." (Pattison, valuator; Appendix, Dunmanway.)

Cashel Union.

Comparing the rents received by the landlords in the Union of Cashel, with the valuation, it appears that the letting rents of different proprietors exceed it by various per centages. The difference between the rents and valuation of small holdings is stated to be 25 per cent. (Mr. Long, *ex-officio* Guardian; Appendix, Cashel.) The "valuation is as high as the rent ought to be, but not any thing like as high as the rent charged to the tenants." (Mr. Keating, *ex-officio* Guardian, *ibid.*)

Thurles Union.

In Thurles Union the letting rents on different estates appear also to vary considerably, and the valuation is stated by the valuator to differ from the rent by various per centages. He gives one instance of a landed proprietor whose rental amounts to 5000*l.* or 6000*l.* a year, and whose rents exceed the valuation by about 7 or 8 per cent. He gives another instance of a landlord whose rental amounts to 300*l.* a year, whose rents exceed the valuation by 15 per cent. (Leahy, valuator; Appendix, Thurles.) The Chairman of the Board, an *ex-officio* Guardian of the Union, states, "that in the part of the Union that he is acquainted with, the valuation is 25 per cent. under the fair letting value." Another Guardian states, "that the valuation is 15 to 20 per cent. under the value, and 20 to 25 per cent. under the rents. (Mr. Maher; Appendix, Thurles.)

Tipperary Union.

Comparing the valuation with the rents in the Union of Tipperary, it is stated by the agent of a landed proprietor to be 25 per cent. below the rents at which landlords, who are not considered to exact very exorbitant rents, would let. (Mr. Bolton; Appendix, Tipperary.)

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Lismore Union.

In Lismore Union, in the county of Waterford, two valuators were appointed, one of whom had previously been employed upon the local valuation of the county of Waterford. They adopted, to a certain extent, the system which had been used in that valuation. They fixed a value of 45*s.* an acre on certain lands near Lismore, and 50*s.* for certain lands near Tallow. This being agreed on as the maximum, they valued other lands by comparison with those, using a graduated scale downwards. (Waters, valuator; Appendix, Lismore.) Comparing the rents paid to proprietors in this Union with the valuation, they appear to be in general considerably above it. The valuator states that "his valuation, generally speaking, is 20 per cent. under the rents on recent lettings," except where the Duke of Devonshire is the landlord. (Waters, valuator; Appendix, Lismore.) The Chairman of the Board of Guardians states "the valuation to be 25 per cent. under the rent which he usually gets." (Sir R. Musgrave, Appendix, Lismore.) "He thinks that, generally speaking, the same proportion has been observed throughout the valuation, and that it is lower than the rents in all cases, save in old takes, and where the Duke of Devonshire has let." (*Ibid.*) Another *ex-officio* Guardian stated the relation which the rents generally bear to the Valuation, at the same per centage as the chairman. (Mr. Gumbleton; Appendix, Lismore.)

Dungarvan Union.

The whole of Dungarvan Union lies in the county of Waterford. Comparing the rents which landlords receive in this Union with the Valuation, it was stated by the valuator that "he found a great variety of rents in the Union. Some he considered rack-rents, and very high rack-rents." And "the valuation is 20 per cent. under the rents." (Langley, valuator; Appendix, Dungarvan.) (*Ibid.*) But "in very few cases under the rents paid to the Duke of Devonshire." (*Ibid.*)

Waterford Union (rural districts).

In Waterford Union the valuator states that "the rents throughout the Union are high, and some of them enormously high, particularly in the neighbourhood of Tramore;" and, "generally speaking, the valuation in high takes is 20 per cent. under the rents." (Lymberry, valuator; Appendix, Waterford.) The difference between the letting value and the Valuation is stated by one Guardian to be 15 per cent. (Mr. Morris; Appendix, Waterford, p. 6); by other Guardians, 10 per cent. (Mr. Dobyn, Mr. Bogan, *Ibid.*) "From 15 to 20 per cent. under the letting rents." (Mr. Gamble, *Ibid.*)

Carrick-on-Suir Union.

In Carrick-on-Suir Union, parts of which lie in the counties of Tipperary, Waterford, and Kilkenny, the valuator stated that "the lands are generally overlet on account of the competition. He was never guided by the rent in forming his estimate." (Walsh, valuator; Appendix, Carrick-on-Suir.) The Valuation is "under the rents, except on the estates of Lord Waterford and Lord Ormonde." He thinks "it would be more for the interest of the landlord, as well as the tenant, if the lands were let more near his Valuation." (Same witness, *Ibid.*) "The Valuation is generally below the rents paid." (Mr. Anthony, elected Guardian; Appendix, Carrick-on-Suir.)

Clonmel (rural districts).

The valuators of the rural districts of Clonmel Union stated, that in consequence of the various rates at which different landlords let, it would be impossible to make a valuation which would agree with the rents. They mentioned three landlords in the Union with whose rents the valuation nearly agrees, but the valuation of other estates is 30 per cent. lower than the rents. (Egan and Keatinge, valuators; Appendix, Clonmel.)

Newcastle Union.

The valuator of Newcastle Union, county of Limerick, stated the relation between his Valuation and the rents paid in each electoral division of the Union; from which it appears, according to his statement *, that the actual rents, including those paid under old leases, vary from 25 per cent. under the Valuation (these are rents paid under very old leases) to a rate considerably above it. In the electoral division of Killagholehane, where there are late lettings, "the net value is much lower than the new lettings." (Wilson, valuator; Appendix, Newcastle.)

Rathkeale Union.

In Rathkeale Union, in the same county, the valuator states, that "the net annual value" fixed by him is not the utmost that could be got from a solvent tenant, the competition for land is so great that, generally speaking, 10*s.* an acre more than the value fixed by him can be got for land in the Union. In one instance land valued by him at 35*s.* was let a few days afterwards for 50*s.*" (Potter, valuator; Appendix, Rathkeale.)

* The answers of this valuator were given to written queries, which were sent to him. There was no opportunity of examining him in person.

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Limerick Union.

In Limerick Union, county of Limerick and county of Clare, the same person valued both the city and the rural districts. Speaking of the latter he says, that it "frequently happens that where the land in two adjoining farms is of the same intrinsic value, a high rent per acre is paid for one, and a low, or comparatively a low, one for the other." He was never guided by the amount of rent paid by the tenant, but took what was a "fair rent for him to pay." (Creaghe, valuator; Appendix, Limerick.) A Guardian of the Union, who is agent for a landed proprietor, states, with regard to the rents received by him, that "he receives upon the whole about 3*s*. per English acre more than the net annual value of the tenements as fixed by the valuator." (Mr. Allan; Appendix, Limerick.

Bandon Union.

In Bandon Union, county of Cork, as in other places, "there is a great difference between the rents of large and small holdings, the rents of small holdings being 25 per cent. and upwards over those of large." (Sealy, valuator; Appendix to First Report, p. 77.) The valuators valued the whole as if let in large farms. (*Ibid.*) One of the valuators, himself a very extensive farmer, stated that the ordinary class of tenants give rents very much above the value. (*Ibid.*) "In some parts of the Union there is a large class of such tenants who, by living in a less comfortable manner, pay rents that they, the valuators, would not pay; those rents are from 2*s*. to 3*s*., or 4*s*., an acre over the valuation." (Gash, valuator; *Ibid.* p. 76.)

Fermoy Union.

In Fermoy Union, county of Cork, it was stated, that "from the way in which the people generally live, they pay rents much higher than what they, the valuators, considered the value. In some instances they pay one-third more than the value, and in some instances they pay double the value." (O'Brien, valuator; Appendix to First Report, p. 84.) "There are a great many more rents over the valuation than under." (*Ibid.*) The rents of a large portion of this Union had been ascertained by the valuators, and taken down in their field books. On referring to the return of all the rents so ascertained, it will be found that they are almost universally above the valuation, exceeding it by various per centages on the estates of different proprietors." (Appendix to First Report, p. 86 to 132.)

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Gorey Union.

Fourteen of the Unions visited are situated wholly or in part in the province of Leinster. In the Union of Gorey, in the county of Wexford, comparing the Valuation with the rents, a distinction is drawn by the valuator between the "usual letting value with good landlords and the rate at which lands are let when *proposals* for letting are taken." The difference between the latter class of rents and the Valuation being 25 per cent., while that between the Valuation and the rents of "good landlords" is only 10 per cent. (*Ibid*). He thinks that if a farm were let on lease at the Valuation, the tenant's interest would sell for from 5*l*. to 7*l*. per acre. (*Ibid.*)

Roscrea Union (partly in Leinster).

In the Union of Roscrea, which occupies parts of the King's County, the Queen's County, and Tipperary, the valuator states the difference between his Valuation and the rack-rent at 25 per cent., and he knows instances in which a rack-rent of 50 per cent. over the Valuation is charged (Scroope, valuator; Appendix, Roscrea.) One of the Guardians represents it as being from 15 to 20 per cent. below the fair letting value, and adds that his idea of the fair letting value is this, "that if a man had a lease at what he conceives to be the fair letting value he would get 8*l*. and 10*l*. an acre for his bargain." (Captain Smith; Appendix, Roscrea.)

Edenderry Union.

Edenderry Union is partly in the King's County, partly in Kildare, and partly in Meath. Comparing the Valuation with the rents in this Union, it was stated, with reference to the case of large farms, that a holding of an extent between 200 and 300 acres, the rent of which was 3*l*. an acre, was valued at about the same amount, although a large fine was offered and refused for it, held at that rent. It is stated, that a solvent tenant would on an average give 10*s*. an acre more for the lands than they are valued at. (Mr. Wolstenholme; Appendix, Edenderry.)

Rathdrum Union.

In Rathdrum Union, in the county of Wicklow, the valuator states his Valuation to be 10 per cent. below the rents reserved generally on recent lettings. This estimate of the valuator is confirmed by the Chairman of the Board, and by two other Guardians. (Appendix, Rathdrum.)

Naas Union.

In Naas Union, which occupies portions of the counties of Kildare, Dublin, and Wicklow, there was but one valuator, a surveyor by profession, whose principal occupation was the valuation of property. "He endeavoured to make his valuation as nearly as possible what a landlord ought to take from his tenant; he valued as if he had been employed by a landlord. The rent which a landlord ought to take is one-fifth less than the rack-rent, or, as he defined it, the highest rent that will be offered

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by any one intending to pay it. (Vaughan, valuator; Appendix, Naas.) Comparing the Valuation with the actual rent, the valuator states that "the rents vary so much that the rent is sometimes above and sometimes below the Valuation; but when tenants hold under middlemen, the rents are much higher." If the value of the houses were taken off, the Valuation would in general be below the rents charged upon late lettings; it would be about the rents charged on the Duke of Leinster's estate. On small holdings, the rents paid are so high that even the value of the house does not bring the Valuation up to the rent." (Vaughan, valuator; Appendix, Naas.) The valuator of this Union was complained of for having valued too high, and his Valuation was to some extent reduced by the Board. (See Appendix; Naas Report.) One landed proprietor "thinks that the Union is valued fully up to the rents; it is up to the rent on his own property." (Mr. Carter, Appendix, Naas.) One of the Guardians states that, "On his own property the Valuation is as high as the rent he receives, and, in many instances, above it. Mr. Vaughan's Valuation was 10 per cent. and the revised Valuation is 5 per cent. above the rents paid on his estate. In one instance, where the rent was 200*l.*, the Valuation was 250*l.* and the revised Valuation 225*l.*" (Mr. Mansfield, Guardian; Appendix, Naas.)

Rathdown Union.

In Rathdown Union, which occupies parts of the counties of Dublin and Wicklow, a great portion of the land is occupied by a class of residences which the valuators denominate "villa property." The valuator, who is a civil engineer by profession, stated that he valued "villa property" according to the sum expended, allowing the proprietor an interest of 10 per cent. for his capital laid out on the house, and valued the land about it according to the acreable scale of value which he had adopted in that locality." Comparing the valuation with the actual rents of proprietors, he stated that his valuation is above Lord Powercourt's rent. "But it is not a full valuation, or anything like a full valuation, according to the rents to be obtained from tenants who will pay, and continue to pay." "He knows there are exorbitant rents paid, far beyond what could be put on the land, according to a fair valuation between man and man." (Taylor, valuator; Appendix, Rathdown.) He "never heard of any Union valued up to the letting value." (*Id.*) He thinks that "if the Legislature insisted on the Guardians and the valuators valuing land according to the utmost rent that people could be got to pay, it would create great dissatisfaction." (*Id.*) He is of opinion, "that the valuation of Rathdown is 30 per cent. nearer the real value, *i. e.*, the value at which it ought to be let by a fair man for grazing cattle, or any other agricultural purpose, than any other Union he is acquainted with." (Taylor, valuator; Appendix, Rathdown.)

Dundalk Union.

In Dundalk Union, county of Louth and county of Armagh, "the valuation is low compared with the rents." (M'Cann, valuator; Appendix, Dundalk.) The rate of letting in the several electoral divisions of this Union are stated by the valuator in his evidence, and compared with the rents, which in general appear to vary from one-half to one-third above it. Nevertheless the valuator mentions an instance where land had been lately let by a large landed proprietor at about the same rate as his valuation. In this case the land had been formerly held by lease, and sublet at 45*s.* and 50*s.* an acre: the lease having expired, the owner in fee let it to the occupying tenants at 30*s.* This was about the same rate as the Valuation. (M'Cann, valuator; Appendix, Dundalk.)

Balrothery Union.

In Balrothery Union, County Dublin, there was a difference of opinion as to whether the Valuation was below the rent in a part of the Union, but it appeared to be the opinion of most of the Guardians, that throughout the Union the rent was above the Valuation. (Mr. Corbally, Chairman; Mr. Dillon, Guardian; Appendix to First Report, p. 11.)

Parsonstown (partly in Munster) Union.

In Parsonstown Union, King's County and County Tipperary, where the valuators had compared the Valuation with the rents of an estate, over which one of them had been receiver, they found the rents one-third higher than the Valuation. (Abbott and Mitchell, valuators; Appendix, First Report, p. 28.)

Longford Union.

In Longford Union the valuator considered his Valuation "a fourth or a fifth lower than what the tenements would let for." (Wallace, valuator; Appendix to First Report, p. 18.)

Drogheda Union (rural districts).

In Drogheda Union, which occupies parts of the counties of Louth and Meath, the valuation of the rural districts is stated by one of the elected Guardians "to be a fair one, and something below" what a solvent tenant would give, by about 4*s.* an acre. In no case is the valuation up to the rack-rent. In some instances the valuation is higher than the rent; in such cases the land is held under old leases. Some lands in the Union, valued at 35*s.* 6*d.* under the Poor Law, would, if in the

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North Dublin Union (rural districts.)

the market, bring 50*s.* the acre." (Mr. Markey, elected Guardian; Appendix, Drogheda.)

The valuator of the rural districts of North Dublin Union also valued those of South Dublin. With reference to the former, he states that in proceeding with the valuation, he "put the same acreable value on small farms as he had already put on large. Thinks it a bad plan to value small farms higher, on the ground that they will fetch a higher rent; therefore valued small farms at the same acreable rent as the large farms. Is aware that small farms bring a much higher rent, and that is the reason why the small farmers did not object to the valuation, the small farms being valued much more under their rent than the large farms. Intended that it should be lower than the actual rent which a solvent tenant could pay. Is now speaking of the rent paid for large farms; but the objections to the valuations of those large farms were so numerous, that he is bound to think that he was nearer the rack-rent than he intended." (Vaughan, valuator; Appendix, North Dublin.) "Confining himself to the highest rent that is constantly paid, thinks that his valuation is about one-fifth under that." (*Id.*) With regard to the valuation of the class of property, called by valuators "villa property," he states that the letting of such houses is so uncertain, that no one can fix a value on them which can be considered as certain. "The safest way is to be decidedly under the mark, so as to avoid objections." (*Id.*)

South Dublin Union. (Rural Districts.)

With respect to the valuation of the rural districts of South Dublin Union, the same witness considers it higher than that of North Dublin by the acre, but not so near the rents. He had found so much opposition to his valuation in North Dublin, in consequence of its being high, that he reduced his scale 10 per cent. in valuing the rural districts of South Dublin. (Vaughan, valuator; Appendix, South Dublin.)

Several lists of rents and valuations will be found annexed to our separate Reports; but from the difficulty of distinguishing the rents paid under old leases from late lettings, we found them an uncertain guide as to the relation of the valuation to the letting value. The proportion which the rental of a district bears to its letting value is necessarily dependent on the proportion of leases of old date, and leases for which fines were given, which are outstanding It is found in many Unions that the average valuation of the tenements in a district does not amount to the average rent, even when tenements held under old leases are included with the rest in the calculation. (See Appendix; Coleraine, Sligo, Athlone, Castlerea, Dungarvan, Kilmallock, Newcastle, Rathkeale, Fermoy.)

3. *Comparison of the Poor Law Valuations with Griffith's Valuation.*

Comparison with Griffith's valuation.

Comparison cannot be made directly.

6 & 7 Will. IV. c. 84.

Having stated the relation which the poor law valuations in different parts of Ireland are stated to bear to the letting value, we proceed to state the relation which they appear to bear to the general valuation of Ireland for the purposes of the county cess, now in progress, commonly called "Griffith's Valuation" in those counties where the comparison could be made. An outline of the system pursued in framing that Valuation by Mr. Griffith will be found in the Appendix to this Report, Part II. No direct comparison can be made between the two valuations, several classes of property being omitted in Griffith's Valuation which are included in the valuation to poor-rate. Griffith's Valuation is not intended to be in accordance with the actual letting value of the tenements, but is founded on an assumed scale of prices introduced into the Act 6 and 7 Will. IV. c. 84. the object being to obtain a relative valuation of all the Townlands in Ireland.

A class of property, which is omitted in Griffith's Valuation, are houses under the value of 5*l.* each. In this class is comprised nearly the whole of the ordinary class of farmers' houses. In many townlands no houses appear valued in Griffith's schedules. The omission of this class of houses makes a great difference in the total valuation of a Union in districts, where, as in the North, small farms prevail, and the number of such houses is very great. This omission also makes it difficult to institute a comparison between Griffith's Valuation and that under the Poor Law.

The houses exceeding the value of 5*l.* are not inserted in Griffith's Valuation at their full value, the Act having directed that one-third should be deducted for the purposes of the general Valuation.

There was a disposition to compile their Valuations from that of Griffith in many of the Poor Law Unions in those counties where it existed; it appeared to

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Comparison with Griffith's Valuation.

supply a ready mode of making an estimate of the value of the Union, without the expense of making a new Valuation. It was considered that this could be done by taking Griffith's valuation of the land and the houses in a townland, and applying three corrections: one, to make the scale of Valuation of land correspond with the actual prices of agricultural produce; a second, by adding 50 per cent. to the value of those houses which appear in Griffith's schedules; and a third, by making a new Valuation of all houses not valued by him, viz., those under the value of 5*l.* each. But it was eventually found necessary in all the Unions to resort to a new Valuation.

Relation between Griffith's valuation and the letting value.

Cootehill Union.

In the Appendix to Cootehill Union will be found a return showing the relation which the letting price charged by different landlords bears to Griffith's Valuation. The following seven townlands will show the relation between Griffith's Valuation and rents which are considered to belong to the class of rack rents.

COMPARISON OF RENT WITH VALUATION OF SEVEN TOWNLANDS.—COOTEHILL UNION.

Names of Townlands.	Area in statute Acres.	Griffith's Valuation (excluding houses under the value of 5*l.* each, &c.)	Poor Law Valuation (including all classes of houses.)	Rent paid.	Relation of Griffith's Valuation to the rent of these townlands.
	A. R. P.	£. s. d.	£. s. d.	£. s. d.	
Cavaharainy .	184 1 2	77 8 4	129 0 0	166 10 0	100 to 213¾
Nutfield . .	109 1 14	72 4 6	101 0 0	129 10 0	100 to 179¼
Lisegney . .	135 2 25	109 10 5	140 0 0	179 10 0	100 to 164
Killaliss . .	219 0 0	116 10 0	141 10 0	212 10 0	100 to 182½
Derryroosk . .	141 0 38	84 12 9	129 0 0	162 0 0	100 to 191½
Kenoghbane .	139 3 16	89 10 2	137 0 0	229 10 0	100 to 256¼
Crappagh . .	174 3 16	88 13 7	122 0 0	147 0 0	100 to 165¾
	1104 0 31	638 9 9	899 10 0	1226 10 0	100 to 192

Second Appendix to Local Reports; Cootehill, p. 167 *b.*

Griffith's Valuation appearing in the printed schedules by townlands, there is no opportunity of comparing it with the rack rents paid for particular holdings. The above are cases of whole townlands, portions of which are probably let at a higher rate than the rest. If the rack rents were compared with Griffith's Valuation, by taking the highest rate in each townland, the per centage of excess over Griffith's Valuation would be found to be greater. The principal landlords in this Union do not let at so high a rate. They are spoken of favourably as landlords, who let at low rents, and there is a remarkable correspondence, which is not generally found in other places, between the valuation and the rents of a large portion of this Union.

The following cases of townlands, held at rents which the valuator considered fair, afford an opportunity of comparing Griffith's Valuation with the rents of those proprietors, on whose estates the tenant-right will bring from 10*l.* to 20*l.* an acre:—

COMPARISON of RENT with GRIFFITH'S VALUATION OF FIVE TOWNLANDS.—COOTEHILL UNION.

Names of Townlands.	Area in Statute Acres.	Griffith's Valuation (excluding houses under the value of 5*l.* each, &c.)	Poor Law Valuation, (including all classes of houses.)	Rent paid.	Relation of Griffith's Valuation to the Rent of these Townlands.
	A. R. P.	£. s. d.	£. s. d.	£. s. d.	
Cortobber	397 1 11	253 1 10	370 0 0	378 6 0	100 to 149½
Labbinlee	175 0 20	95 18 2	125 0 0	122 0 0	100 to 127
Cornalraher	192 2 2	131 0 1	191 10 0	192 0 0	100 to 146½
Lisgallon	295 0 16	187 8 6	245 0 0	276 0 0	100 to 147¼
Corrinany	188 3 6	115 0 2	164 0 0	164 0 0	100 to 142½
Total	1248 3 15	782 8 9	1095 10 0	1132 6 0	100 to 144¾

Second Appendix to Local Reports; Cootehill, p. 168 *b.*

Armagh Union.

The committee appointed to inquire into existing surveys and valuations in Armagh Union, which occupies parts of the counties of Tyrone and Armagh, reported that "they had ascertained from Mr. Griffith that by adding one-third to the value of the townlands, and one-half to the value of the houses, the fair and liberal value of the property valued by him was at once obtained" (Appendix; Extracts Minute Book, Armagh). And the committee reported that, having fully considered the subject, they were of opinion that Griffith's Valuation afforded the

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Comparison with Griffith's Valuation.

best basis for a Valuation to poor-rate. (*Ibid.*) This Report was adopted by the Board, who subsequently resolved that the valuator should adhere to Mr. Griffith's Valuation, and that it should be for the ultimate consideration of the Board whether any and what addition should be made to it to bring it to the "net annual value." (Appendix; Extracts Minute Book, Armagh.) But it is stated that the Board afterwards "changed their system." The landlords thought that Griffith's Valuation would be too low, there was a difference of opinion between landlords and tenants on the subject, and the valuator was ordered to value the Union on his own responsibility, taking Griffith's Valuation as a basis. (Morton, valuator; Appendix, Armagh.) The valuator being left to his own discretion, added nothing to Griffith's Valuation, except in the towns where he states that he found it necessary to add a third. (*Ibid.*)

Lurgan Union.

In the Appendix to the Report on Lurgan Union (Appendix to First Report, p. 58), will be found a comparison between Griffith's Valuation with that of the Poor Law, but both Valuations not applying to the same classes of property, it is necessary to make some additions to Griffith's Valuation, in order to perceive the relation which they bear to each other. If we apply the rule supplied by Mr. Griffith to the Board of Armagh Union, as above stated, of adding one-third to the value of the townlands, and one-half to the value of the houses above the value of 5*l.*, and if we then add an estimated value for the houses under the value of 5*l.* each, the comparison will be as follows:—

		£.	s.
Printed Schedules, Griffith's Valuation of the land, as reduced according to Act prices	£26,763		
Add one-third as suggested by Mr. Griffith to the Board at Armagh (see *supra*)	8,921		
		35,684	0
Printed Schedules, Griffith's Valuation of houses of a value exceeding 5*l.* each, reduced, as directed by the Act	6,703 0		
Add one-half to find Griffith's original estimate of their value .	3,351 10		
		10,054	10
Total Valuation, exclusive of houses under the value of 5*l.* each, and other property not valued by Griffith		£45,738	10

To this amount is to be added the value of the houses under the value of 5*l.* each, which, from the returns obtained, may be estimated to amount in number to upwards of 9000;* adding, therefore, the value of 9000 houses, under the value of 5*l.* each, not included in Griffith's estimate, at 1*l.* 10*s.* each:—

	£.	s.
The addition for houses valued to poor-rate, and not included in Griffith's estimate, would be	13,500	0
Total estimated value of Union, founded on Griffith's Valuation, and an estimate of the value of property not valued by him . .	59,238	10
Valuation by Poor law valuator	48,495	0

Relation of Poor Law Valuation to estimate founded on Griffith's, as 82 to 100

Londonderry, Castlederg, Dungannon, Banbridge, Cootehill, Kilkeel, and Lurgan Unions.

Comparisons of the Poor Law Valuations of the Unions of Londonderry, Castlederg, Dungannon, Banbridge, Kilkeel, Cootehill, and Lurgan with Griffith's schedules, will be found in the local Reports. Using Griffith's Valuation as a standard, the greatest amount of difference between any two of those Unions appears to be about 15 per cent. This is the result where the whole Valuation of one Union is compared with that of another, but comparing particular townlands or electoral divisions together, they frequently appear to bear a very different proportion to Griffith's Valuation. (See Appendix, Cootehill, comparison with Griffith's Valuation.) The difference in Lisburn Union appears to be somewhat greater.

Coleraine Union.

The valuator of the Coleraine Union, which occupies portions of the counties of Londonderry and Antrim, states that "he compared his Valuation with Griffith's; that in the good land he was almost always above Griffith; in the poor soils was but a

* It appears from a return furnished by the clerk of the Union to the Poor Law Commissioners, that there are 8928 tenements in the Union, rated to the poor at sums under 5*l.* each. (Table S, Appendix, Part I. p. 55 *a.*) The houses, therefore, standing on those tenements, must be taken to be each under that value, and there are few tenements separately valued on which there is not a house. It appears that there are also in the Union 2046 farms, which are valued to Poor-rate at sums of 5*l.* and upwards, but the extent of which is under 10 acres each. (Table Z, Appendix, Part II. p. 75 *c.*) The houses on farms of that extent, in general, belong to the class under the value of 5*l.* each. These two items would make the probable number of houses under the value of 5*l.* each in the Union 10,974. The calculation in the text assumes the number to be 9000, and the average letting-value of them to be 1*l.* 10*s.*, which is probably an under estimate.

shade above him, sometimes not at all." (Cathcart, valuator; Appendix, Coleraine.) This refers to Griffith's Valuation reduced to the scale in the Act.

Comparison with Griffith's valuation.

The valuator of Lisburn Union, situate in the counties of Down and Antrim, stated that he "kept the valuation uniform by making it 25 per cent. above Griffith's (reduced Valuation)." He added that "the time within which he was to complete the valuation was so short that he was unable to take any other means for securing uniformity." (M'Arthur, valuator; Appendix, Lisburn.)

Lisburn Union.

The valuator of Kilkeel Union, which is entirely within the county of Down, stated that there are 32,000 acres of mountain in the Union, which he "left at Griffith's valuation," being merely a "nominal value, not more than 2*d.* or 3*d.* an acre." (Wilson, valuator; Appendix, Kilkeel.) The same valuator stated that he had found that by adding about 30 per cent. to Griffith's (reduced) Valuation of every townland for houses, improvements, &c., he brings it to what he considers a "fair rent between landlord and tenant." (*Ibid.*)

Kilkeel Union.

In Dundalk Union, the greater part of which is within the county of Louth, but which extends into Armagh, a Guardian stated that Griffith's Valuation had been critically examined, and found to be uniform. (Mr. Barrett; Appendix, Dundalk.) The valuator stated that "Griffith's Valuation, on the whole, is uniform;" but adds, that there are some inaccuracies, and that he knows of two townlands where land is, in the estimation of the people, worth 1*l.* an acre more than the others, and is valued 10*s.* less. (Mr. M'Cann, Valuator; Appendix, Dundalk.)

Dundalk Union.

Drogheda Union is partly in the county of Louth and partly in Meath. The valuators state that their Valuation pretty nearly corresponds with Griffith's, where the land is good; but that in the Valuation of inferior soils, Griffith's differs very much from theirs. Where a bad sub-soil lies under a rich surface, Mr. Griffith's Valuation is stated by them to be low as compared with theirs. (Mr. Shiel, Valuator; Appendix, Drogheda.)

Drogheda Union.

A valuator, who has valued several Unions, stated that Griffith's Valuation, wherever he has met with it, is about two-thirds of the fair rent. He considers that "in many cases it does not amount to half the rack-rent, and in other cases comes to within one-fourth of the rack-rent." In his opinion there would be more appeals against it than against the poor-law Valuations, were it not for the circumstance that it is on so low a scale that it is below every body's rent, and therefore no individual has a case which appears to be sustainable when the Valuation of his tenement is to be compared with the letting value." (Vaughan, valuator; Appendix, North Dublin.)

4.—*Comparison of Prices paid for Tenant's Interest.*

Prices paid for tenant's interest.

Unions in Ulster.

The evidence from several Unions furnishes an opportunity of comparing the valuations by a reference to the price which will be paid by an incoming tenant for a farm held on lease at a rent on the same level as the valuation. It appears that in the Northern Unions a farm held at the valuation may be sold to an incoming tenant for sums varying from 10*l.* to 20*l.* an acre.

Thus in Kilkeel Union, in the county of Down, the valuator, though his Valuation was "a little more than what he considered the reasonable rent," he stated that he was sure "20*l.* per acre would be given for the goodwill of land let at his Valuation." (Wilson, valuator; Appendix, Kilkeel.)

In Cootehill Union, partly in the county Cavan and partly in Monaghan, a Guardian stated that "competition has raised the price of land very high:—believes that 10*l.* to 20*l.* an acre would be given for the goodwill of land let at the Valuation." (Mr. M'Intosh; Appendix, Cootehill.)

In Dungannon Union the valuator stated that "if a man were to become tenant to a farm at the value he (the valuator) put on it, he would get from 10*l.* to 12*l.* an acre for his tenant-right." (Robert Wilson, valuator; Appendix, Dungannon.)

In Londonderry Union the Chairman stated that "the electoral division of Burt has been rated by the valuators considerably below the sum at which it was let on lease a few years ago. The farms in that division are large, and sell at a premium, usually of from 8 to 10 years' purchase." (Sir R. Ferguson; Appendix, Londonderry.)

In Lurgan Union, which occupies parts of the counties of Armagh, Down, and Antrim, the tenant's interest in a farm held at the Valuation would bring 10*l.* an English acre or upwards. (Whiteside, valuator; Appendix, First Report, p. 43.)

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Prices paid for tenant's interest.

Unions in Connaught.

The Valuations of the other Unions in the north are similar in this respect. It will be observed that in all the cases above referred to, the tenant-right is spoken of as the subject of sale, whether the tenant has a lease or not. This is a well-established customary right in the north.

There is similar evidence given by some of the witnesses respecting the Valuations in the Unions in Connaught. The valuator of the Ballinasloe Union, which is partly in Galway and partly in Roscommon, states that he has known from 8*l.* to 10*l.* an acre paid for land subject to at least 1*l.* an acre, and not held on lease, although the same land is valued at not more than 1*l.* in the Valuation. (Cooper, valuator; Appendix, Ballinasloe.)

One of the Guardians of Gort Union, which is partly in the county of Galway and partly in the county of Clare, stated that "for the possession of small farms of about five acres, held at a fair rent, but not on lease, as much as 10*l.* is often given." (Mr. M'Nevin; Appendix, Gort.)

Unions in Leinster.

In the south the tenure of land is more uncertain, and the tenant's interest does not in general appear to be saleable, unless he has a lease. But if a tenant holds by lease, at a rent as low as the valuation, he may sell his interest for a considerable sum. Taking the case of a Union in South Leinster, it is stated by the valuator of Gorey, in the county of Wexford, that, as a general rule, he thinks the different holdings would sell for from 5*l.* to 7*l.* per acre if let on lease at the Poor Law Valuation. (Clarke, valuator; Appendix, Gorey.)

Unions in Munster.

In one of the Unions in Munster it was stated that no such practice as selling the goodwill, where the tenant has no lease, exists. (Appendix to First Report, Bandon, p. 78.); but in the Union of Thurles, in the county of Tipperary, a landed proprietor is mentioned in the evidence, with regard to whose property it was stated that a tenant, so long as he pays the rent and conducts himself properly, is never removed, and farms out of lease on his property will sell for as much as if there was a lease; they generally sell for 10*l.* to 12*l*, an acre, (Mr. Maher, guardian; Appendix Thurles.) The Poor Law Valuation is in some instances lower than the rents of that proprietor, (*Ibid.*) A farm held *on lease* at the Valuation would sell, in the Union of Cashel, for 10*l.* an acre. (Mr. Cooper, *ex-officio* Guardian; Mr. Laffan, *ex-officio* Guardian; Appendix, Cashel.)

5. *Effect upon Large and Small Farms of the Application of the "Fair Rent" as a test.*

Application of the test to large and small farms.

The condition of property in Ireland, with regard to the letting price of land, is such, that if a valuation assuming the letting price to be the value, were enforced, the poor-rate would fall with greater severity on the occupiers of small tenements than on those of large.

Valuation according to the letting price would press unequally on small tenements.

Large farms bring a lower acreable rent than small holdings. The latter, if exposed to competition, will often bring a rent of 2*l.* and 3*l.* an acre in a district where large farms of the same quality are not let for more than two-thirds of that rent. A valuation, therefore, according to the letting price of the tenements, would be subject to this objection, that the humbler class of occupiers would be charged with an unequal proportion of the rate.

Having rejected the letting price as a test, and assumed the fair rent as a criterion, the guardians and valuators have adjusted the burden with more equality. In a great many Unions the valuators fixed a fair acreable value for land of a certain quality, and then applied it to large and small tenements alike. The consequence has been, that when the valuation is compared with the rents at which small tenements will let, it is found to be only one-half, and sometimes less, while the valuation of large tenements in the same Union approaches much more nearly to the actual rent.

Gorey Union.

Thus in Gorey Union, County of Wexford, the valuator stated, that there was a greater difference between the valuation and the rent of small holdings, than between those of large. (Clarke, valuator; Appendix, Gorey.)

Rathdown Union.

In Rathdown Union, county of Dublin, and county Wicklow, the valuation of which is stated to be on a high scale compared with other Unions, the valuator adopted "the same acreable value for large and small holdings: "the effect of this has been, that though the valuation is near the rent in the case of large holdings, the rents of small holdings are about half as much more than the valuation, and the rents of still smaller holdings are double the valuation. (Mr. Taylor, valuator; Appendix, Rathdown.)

Difficulty of enforcing a valuation at the letting price.

In like manner in Dundalk the valuator stated, that "the rents increase as the tenements decrease." (M'Cann, valuator; Appendix, Dundalk.)

The same peculiarity was observable in the Unions in Munster. The valuation of Macroom Union in the county of Cork was stated to be 20 per cent. under the rent of small holdings, and 10 per cent. under the rent of large farms. (Evidence of valuator; Appendix, Macroom.)

Dundalk, Macroom and Fermoy Unions.

In Fermoy Union in the county of Cork, the valuation of 2,368 tenements subject to rents of 5*l.* and upwards, was 71,829*l.* The total rental of the same tenements was 85,035*l.* showing the relation of the total valuation to the rental of those tenements to be as 100 to 118½. But the total valuation of 1122 small tenements subject to rents not exceeding 5*l.* was 1,088*l.*; their total rental was 2,064*l*, the proportion being as 100 to 190. (Appendix to First Report, p. 136.)

Cashel Union.

In Cashel Union the valuation appears to be 25 per cent. below the letting value of small holdings, (Mr. Long, *ex-officio* Guardian; Appendix, Cashel) though the difference is not so great in the case of large holdings. (Mr. Heany, elected Guardian, *ibid.*)

Unions in Connaught.

In the Unions in Connaught the same fact appears. In Athlone Union a Guardian, speaking of certain lands in the county of Roscommon, stated that it was valued at 23*s.* an acre; and added, "it is worth 25*s.* to a solvent tenant to hold in a *large* farm; if let in *small* farms tenants could afford to pay from 35*s.* to 40*s.* for it." (Mr. Gilligan; Appendix, Loughrea.)

In some Unions it is stated that having applied the same acreable valuation to large and small holdings, a small sum was added for the value of the house, which frequently had the effect of raising the valuation of small holdings, when computed by the acre, higher than that of large; but, notwithstanding this circumstance, the rents of small holdings were found to differ from the valuation by a larger per centage than that of large farms.

Valuation according to the "fair rent" graduates the tax in favour of small holdings.

Thus the application of the "fair-rent" as a test has had the effect of a graduation of the rate in favour of the occupiers of small holdings. Looking to the valuation as the basis of the franchise, it may also have deprived them of a privilege; but viewing them with reference only to taxation, the evidence is conclusive to show that to enforce a valuation in legal strictness at the letting price of land, would in the present condition of property in Ireland be unjust to the humbler classes of occupiers.

The proceedings in Coleraine Union indicate the difficulty of enforcing the adoption of a principle of valuation which the persons who are to apply it consider an unjust one for the purpose of taxation. In that Union the valuation of one division being completed, was submitted to the Assistant Commissioner, Mr. Clements. It was below the rent, and the Assistant Commissioner remonstrated in a letter which was entered on the Minutes of the Board, and contains the following passage:—

"They (the valuators) are bound to give a fair and correct valuation of each hereditament according to the net annual value as explained by the Poor Relief Act. Now what is that value? It is clearly laid down in section 64 of the Act to be an estimate of the rent, at which one year with another the hereditament might in its actual state be reasonably expected to let from year to year. It is not what Messrs. Cathcart and Arthur, or any other valuator conceive to be the fair letting value, but the rent which, from the general letting throughout the Union, may be reasonably expected." * * * *

"I think it for the interest of all, and especially the valuators, that the error into which they have fallen should be remedied as soon as possible. I can easily imagine its having occurred, because it has hitherto been the custom to make all public valuations in a certain proportion of the net value, and Messrs. Cathcart and Arthur may have been influenced by this. I would suggest that the Guardians should examine the valuation as far as they have hitherto gone, with a view to ascertain whether the error to be apprehended by the comparison contained in the two summaries which I herewith return exists, in order that the valuators may be warned of the consequence to be apprehended by continuing the valuation on what appears to be too low a scale." (Extracts Minute Book; Appendix, Coleraine.)

When the valuator was examined in the progress of our Inquiry, he was found to have put a construction upon Mr. Clements' letter, such as to permit him to apply what he considered an equitable principle of Valuation. One of the valuators stated in his evidence, given in the progress of this Inquiry, that "after the division of Somerset was finished, Mr Clements' letter was sent to them. It had been alleged before the Valuation Committee that they had valued too low. The person

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Ten-Pound County Electors.

who made that objection was agent to a landlord. Mr. Clements' letter was to the effect that they should not put an ideal value, but ascertain the letting value of land in each neighbourhood as far as possible, and to take that into consideration. If the land was more valuable in one neighbourhood than another, they were of course to look to that. Did not understand by that letter that they were to be guided by the letting value altogether; but that if land in one neighbourhood would let for more than in another, they were to put a higher value on it. Did not understand that they were to take the rent that would be paid for land as a criterion of value. Understood that they were to take the reasonable letting value as their standard throughout." (Evidence of James Arthur; Appendix, Coleraine.)

The same tendency has been found in operation in every Union. Valuators and Guardians concur in refusing to confound the yearly price which tenants can be found to pay for land, with the value of it. Whatever be the legal construction of the 64th section of the Poor Relief Act in this respect, this is the sense of all classes of the public. An intelligent witness stated it as his opinion that "if the Legislature insisted on the Guardians and valuators valuing the land according to the utmost rent that people could be got to pay it would create great dissatisfaction. There would be a constant tendency to evade putting down the maximum. He thinks there would be that tendency on the part of the valuators, the Guardians, and the people." (Taylor, valuator, Appendix, Rathdown.)

6. *Holdings of Ten-Pound County Electors whose Rating has been ascertained. Average Area and Valuation. Classification according to extent and value of holdings.*

Ten-Pound electors.

Area and Valuation of Holdings.

Eight years being the period prescribed by the Reform Act, 2 and 3 Will. IV., c. 88, during which the registry of an elector remains valid, the portion of the Ten Pound Electors traced in the Rate-books, who were registered in the years 1833 to 1840 inclusive, may be considered as representing the ordinary class of Ten Pound County Electors now entitled to vote.

Classification of Ten-Pound County Electors, according to the area of their holdings and the amount of their rating.

Of 8543 Ten-Pound County Electors registered during eight years from 1833 to 1840 inclusive, in 47 Unions, we have ascertained from the Rate-books the acreable extent of the holdings for which they are rated, as well the amount at which they have been valued for the purpose of the poor-rate. Detailed lists of the entire will be found in the Appendices to the several Local Reports.

The Rate-books of the Unions usually contain an estimate of the acreable extent of the land in the holding of each occupier, as well as an estimate of the value of the whole tenement. As we already observed, the estimate of the extent of holdings is not founded on an actual survey made by the valuator, but on previous surveys or valuations, and, in their absence, on information obtained from such sources as are available to the valuators. And the estimate of the value of each holding is necessarily founded on this previous estimate of area, combined with the acreable value at which the valuator estimates the land.

The Ordnance Survey, where complete, renders the duty of the valuator in ascertaining the areas of holdings comparatively an easy one. The area of each townland being given, the valuator has merely to applot it on the occupiers. In those Unions where the areas of the townlands had never been ascertained by actual survey, the difficulties which the valuators have had to overcome have been very great, all former public applotments being very imperfect.

Ten Unions in Ulster.

In 10 Unions, situate in the province of Ulster, the number of Ten-Pound Electors registered during eight years, from 1833 to 1840 inclusive, who were traced in the Rate-books, was 2411. The following Table* shows the area and valuation of their holdings:—

* This and the three following tables are necessarily confined to those Unions where the dates of registry, the Valuation to poor-rate, and also the areas of holdings, were ascertained; all these *data* being necessary to determine the average area and the average Valuation of electors registered during eight years, from 1833 to 1840 inclusive. On referring to the lists of electors in the Appendix to the separate Reports on each Union, it will be found that instances occur of electors stated to be rated "jointly with another." Where this occurs, the area and Valuation of the holding of the elector has been assumed to be one half, and where stated to be rated jointly with *two* others or *three* others, one-third or one-fourth, according to the number of persons jointly rated. In the 15 instances where the area was not ascertained, the Valuation of the holding was of course also rejected for the purpose of ascertaining the average. Electors who are registered in respect of tenements consisting of a house only have been included, as it was impossible to draw a distinction between them and those to whose houses a small portion of land or a garden is attached. The resulting average of the acreable extent of the holdings is of course lower than if none but the tenements comprising land had been included in the calculation. This has also raised the apparent valuation per acre higher than the rate at which agricultural tenements have, in fact, been valued. It is to be observed that the land, the tenements of which are registered, sometimes appears to be of a better quality, and is valued at a higher rate per acre than the average of the Union. See Report, Cootehill.

Ten-Pound County Electors.

Average Area and Valuation. Registries 1833 to 1840, areas and Valuations.

TABLE of TEN-POUND ELECTORS in TEN UNIONS in ULSTER.—TOTAL AREA and VALUATION of their HOLDINGS.—REGISTRIES 1833 to 1840 both inclusive.

Names of Unions.	Number of £10 County Electors traced. Registries 1833 to 1840.	Areas not returned.	Number whose Acreage and Valuation were both ascertained.	Total Area of their Holdings.			Total Valuation to Poor Rate.		
				A.	R.	P.	£.	s.	d.
Union of Armagh . . .	253	5	248	5,496	2	7	5,520	2	0
,, Dungannon . .	224	.	224	5,952	1	33	4,705	0	7
,, Castlederg . . .	143	.	143	6,217	0	23	2,939	0	0
,, Coleraine . . .	132	.	132	5,513	1	39	2,866	6	10
,, Londonderry . .	136	.	136	7,560	1	12	4,774	10	3
,, Newtown Limavady	364	3	361	19,238	2	7	8,608	4	0
,, Banbridge . . .	358	.	358	8,304	1	0	7,719	0	3
,, Lisburn . . .	452	.	452	13,880	0	18	13,144	5	0
,, Kilkeel	44	.	44	864	3	11	858	4	0
,, Cootehill . . .	305	.	305	7,096	1	18	6,001	10	0
Total . . .	2,411	8	2,403	80,124	0	8	57,136	2	11

Appendix to this Report, Table B, p. 2 *a*.

For the 2403, the areas of whose whole holdings were ascertained, this gives an average area of 33A. 1R. 15P. and an average valuation to poor-rate, of 23*l*. 15*s*. 6½*d*. And it appears that the average amount at which the holdings of these Electors have been valued, is 14*s*. 3*d*. per acre.

Seven Unions in Connaught (wholly or partly.)

Seven of the Unions visited are situated wholly or in part in the province of Connaught. The number of Ten-Pound Electors registered during eight years, from 1833 to 1840 inclusive, who were traced in the Rate-books of those Unions, were 1149. The following Table shews the total area and valuation of their holdings:—

TABLE of TEN-POUND ELECTORS in SEVEN UNIONS in or PARTLY in CONNAUGHT.—TOTAL AREA and VALUATION of HOLDINGS.—REGISTRIES 1833 to 1840, both inclusive.

Registries 1833 to 1840, Areas and Valuation.

Names of Unions.	Number of £10 County Electors traced. Registries 1833 to 1840.	Areas not returned.	Number whose acreage and Valuation were both ascertained.	Total Area of their Holdings.			Total Valuation to Poor Rate.		
				A.	R	P.	£.	s.	d.
Union of Sligo	234	.	234	5,368	3	13	4,353	2	2
,, Castlerea	321	.	321	5,224	2	6	3,250	2	0
,, Athlone	79	1	78	4,059	2	8	3,145	15	0
,, Ballinasloe . . .	236	1	235	7,223	3	26	5,114	19	0
,, Loughrea	184	.	184	4,754	3	15	3,214	8	1
,, Gort	30	.	30	356	3	11	689	2	6
,, Scariff	65	3	62	1,661	3	0	739	13	9
Total	1,149	5	1,144	28,649	0	29	20,507	2	6

Appendix to this Report, Table B, p. 2 *a*.

Average Area and Valuation.

For the 1144 Ten-Pound Electors, therefore, traced in these seven Unions, and registered during eight years from 1833 to 1840, this gives an average area of 25A. 0R. 7P. and an average valuation to poor-rate of 17*l*. 18*s*. 6*d*. And it appears that the average amount at which their holdings have been valued by the acre is 14*s*. 3*d*.

Nineteen Unions in Munster (wholly or partly.)

In 17 Unions, situate wholly or partly in the province of Munster, the number of Ten-Pound Electors whose rating in the Poor Law books was ascertained, was 2589. The following Table has been compiled to ascertain the average area and valuation of their holdings:

THIRD REPORT.

en-Pound County lectors.

egistries 1833 to 840, Area and aluation.

TABLE of TEN-POUND ELECTORS in SEVENTEEN UNIONS in or partly in MUNSTER.—TOTAL AREA and VALUATION of HOLDINGS.—REGISTRIES 1832 to 1840 both inclusive.

Names of Unions.	Number of £10 County Electors traced. Registries, 1833 to 1840.	Areas n ot returned.	Number whose Acreage and Valuation were both ascertained.	Total Area of Holdings of which extent ascertained.			Total Valuation of the same to Poor Rate.		
				A.	R.	P.	£.	s.	d.
Union of Cork	75	..	75	3,864	1	0	4,009	19	8
,, Limerick	140	..	140	5,421	0	22	3,835	11	0
,, Dunmanway	72	..	72	4,359	2	1	2,356	13	8
,, Macroom	76	..	76	5,606	2	12	3,504	10	0
,, Listowel	217	..	217	10,926	2	12	4,732	3	9
,, Newcastle	128	..	128	7,853	3	21	3,888	0	0
,, Rathkeale	197	..	197	7,080	2	5	5,681	11	8
,, Kanturk	250	..	250	15,888	0	5	9,438	8	8
,, Kilmallock	243	..	243	8,919	2	25	8,978	7	9
,, Bandon	153	..	153	9,205	3	8	7,157	16	10
,, Waterford	255	1	254	11,128	2	4	9,330	1	6
,, Lismore	125	1	124	5,068	2	0	4,598	0	0
,, Tipperary	104	..	104	4,642	3	29	4,154	17	0
,, Cashel	142	..	142	7,766	1	17	4,524	5	8
,, Clonmel	39	..	39	2,926	3	2	2,461	10	11
,, Carrick-on-Suir	100	..	100	6,303	0	21¾	4,106	7	1
,, Dungarvan	273	..	273	12,024	0	22	7,275	9	0
Total	2,589	2	2,587	128,986	1	6¾	90,033	14	2

Appendix to this Report, Table B, p. 2*a*.

verage Area and aluation.

For the 2587 Ten Pound Electors registered from 1833 to 1840, and traced in the above 17 Unions, the areas of whose tenements were ascertained, this gives an average area of 49A. 3R. 17P., and an average valuation to poor-rate of 34*l*. 16*s*. 0*d*. And it appears that the average amount at which the holdings of these Electors have been valued to poor-rate, is 13*s*. 11½*d*. per acre.

irteen Unions Leinster (wholly partly.)

In 13 Unions, situated wholly or in part in the Province of Leinster, the number of 10*l*. county electors, whose rating was ascertained, was 2409. The area and valuation of their holdings were as follows:—

TABLE of TEN-POUND ELECTORS in THIRTEEN UNIONS in or partly in LEINSTER.—TOTAL AREA and VALUATION OF HOLDINGS.—REGISTRIES 1833 to 1840 both inclusive.

egistries 1833 to 840, Area and aluation.

Names of Unions.	Number of £10 County Electors traced. Registries, 1833 to 1840.	Areas not returned.	Number whose acreage and Valuation were both ascertained.	Total Area of Holdings of which extent ascertained.			Total Valuation of the same to Poor Rate.		
				A.	R.	P.	£.	s.	d.
Union of Gorey	184	..	184	10,797	0	33	7,188	10	5
,, Roscrea	215	..	215	7,215	3	25	4,844	6	0
,, Shillelagh	390	..	390	21,794	3	1	13,693	15	9
,, Rathdrum	288	..	288	17,682	2	8	14,287	12	11
,, Parsonstown	235	..	235	5,394	3	38	5,024	13	4
,, Edenderry	74	..	74	6,553	1	33	5,452	10	2
,, Naas	201	..	201	12,381	1	21	11,835	11	7
,, Longford	164	..	164	4,624	2	21	3,663	14	7
,, Drogheda	133	..	133	6,396	3	9	5,921	10	4
,, Dundalk	113	..	113	3,164	3	31	3,351	15	10
,, Rathdown	251	..	251	5,568	3	6	9,893	1	6
,, North Dublin	61	..	61	981	1	36	2,476	1	1
,, South Dublin	100	..	100	1,413	2	4	3,846	2	8
Total	2409	..	2,409	103,970	1	26	91,479	6	2

Appendix to this Report, Table B, p. 2*a*.

This gives an average area of 43A. 0R. 25P., and an average Valuation to poor rate of 37*l*. 19*s*. 5½*d*. And it appears that the average amount at which the holdings of these electors have been valued is 17*s*. 7*d*. per acre.

Viewing together the Ten-Pound County electors registered during a period of 8 years, who have been traced in 47 Unions situate in all the Provinces, and the

areas of whose holdings and their valuations have both been ascertained, the result is as follows:— THIRD REPORT. *Ten-Pound County Electors.*

10*l.* County Electors registered 1833 to 1840 inclusive, whose areas and valuations were both ascertained.	Total Area of the Holdings for which they are rated.			Total Valuation of their holdings to Poor Rate.		
	A.	R.	P.	£	*s.*	*d.*
8,543	341,729	3	29¾	259,156	5	9

Appendix to this Report, Table B, p. 2 *a*.

For the Ten-Pound Electors registered during eight years from 1833 to 1840, whose areas and valuations were both ascertained, this gives an average area of 40A. 0R. 0P. and an average valuation to poor-rate of 30*l.* 6*s.* 8½*d.* The average rate per acre amount at which the holdings of these 8543 electors in all the provinces have been valued is, therefore, 15*s.* 2*d.*

The number of Ten-Pound electors registered in 1832 and not since re-registered, both the area and valuation of whose tenements have been ascertained is 3356. The following Table shews the total area and total valuation of the tenements for which they are rated to the poor.

TABLE of ELECTORS REGISTERED in 1832, and not since RE-REGISTERED.—AREAS and VALUATION.

Ten-Pound County Electors Registered in 1832, and not since Re-registered, the area and valuation of whose Tenements were both ascertained.	Total Area of the Holdings for which they are rated.			Total Valuation of their Holdings to Poor Rate.		
	A.	R.	P.	£.	*s.*	*d.*
3356	130,860	2	3¾	95,229	9	7¾

Appendix to this Report, Table C, p. 3 *a*.

The average area of their holdings is therefore 38 acres, 3 roods, 39 perches, and their average valuation to Poor Rate 28*l.* 7*s.* 6*d.* The average valuation per acre, at which their holdings appear to have been valued, is 14*s.* 6¾*d.* A table dividing them according to Provinces is annexed to this Report, *post*, p. 3 *a*.

Classification of Ten-Pound county electors according to areas of holdings.

We have divided the Ten-Pound electors registered during a period of eight years, and traced in the rate-books of 47 Unions, into classes, according to the number of acres which the holding of each elector appears to amount to or exceed.

Of the 2411 Ten-Pound electors traced in ten Unions visited in Ulster, and registered in the years 1833 to 1840 inclusive, it appears that the number of those who hold 10 acres and upwards, amounts to 2206. The entire number of those who occupy tenements of 5 acres and upwards in extent, is 2308. Of the whole it appears that 95 are rated for tenements consisting of a house only, or a house and land under 5 acres.

Ten Unions in Ulster.

The following Table classifies the electors traced in these ten Unions, and registered during 8 years according to the areas of the holdings for which they are rated:

TABLE of £10 COUNTY ELECTORS in TEN UNIONS in ULSTER*.—Registries 1833 to 1840 both inclusive. AREAS OF HOLDINGS.

Number of £10 County Electors traced in Rate Books.	Number of the preceding who appear rated to the Poor, for Tenements consisting of a House, or House and Land, or Land only, the Land being of the following extent.								Extent not returned.
	100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land, under 5 Acres.	
2,411	81	357	570	973	1,565	2,206	2,308	95	8

Appendix to this Report, Table E, p. 5 *a*.

Seven Unions in Connaught (wholly or partly.)

Referring to the areas of the holdings of Ten-Pound electors traced in seven Unions, which are situated wholly or partly in Connaught, we find that of the 1149 traced, 933 occupy tenements of 10 acres or upwards in extent. The number

* See the names of these Unions *ante*, p. xlvii.

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Ten-Pound County Electors.

who hold tenements of 5 acres and upwards are 1035, and 109 are rated for holdings consisting of a house only, or a house and land not amounting to 5 acres.

The following Table classifies the whole number traced in these seven Unions, and registered during a period of 8 years, according to the areas of the holdings for which they are rated:—

TABLE of TEN-POUND COUNTY ELECTORS in SEVEN UNIONS* in or partly in CONNAUGHT.—REGISTRIES 1833 to 1840.—AREAS of HOLDINGS.

Classification according to areas of holdings.

Number of £10 County Electors traced in Rate Books.	Number of the preceding who appear rated to the Poor for Tenements consisting of a House, or House and Land, or Land only, the Land being of the following extent.								Extent not returned.
	100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land, under 5 Acres	
1,149	25	100	157	272	541	933	1,035	109	5

Appendix to this Report, Table E, p. 5 *a*.

Seventeen Unions in Munster (wholly or partly.)

The number of Ten Pound electors traced in the Rate Books of seventeen Unions in the province of Munster, was 2589, of whom the number of those who occupy tenements of 10 acres or upwards, is 2218, and 369 are rated for tenements, of which the land is less than 10 acres. The whole number occupying tenements of 5 acres and upwards in extent, is 2290, and those who are rated for a house only, or a house and land not amounting to 5 acres in extent, are 297.

The following Table classifies the whole number traced in these seventeen Unions, according to the areas of the holdings for which they are rated to the poor:—

TEN POUND ELECTORS in SEVENTEEN UNIONS,* in or partly in MUNSTER. Registries, 1833 to 1840 inclusive.

AREAS OF HOLDINGS.

Number of £10 County Electors traced in Rate-Books.	Number of the preceding, who appear rated to the Poor for Tenements consisting of a House, or House and Land, or Land only, the Land being of the following extent:								Extent not returned.
	100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land, under 5 Acres.	
2589	292	906	1,187	1,538	1,922	2,218	2,290	297	2

Appendix to this Report, Table E, p. 5 *a*.

Fourteen Unions in Leinster (wholly or partly.)

Of the 2409 traced in 14 Unions, situated wholly or partly in the province of Leinster, the number who occupy tenements, of which the land amounts to 10 acres and upwards, are 1869. The number who occupy tenements of 5 acres and upwards in extent, are 1990, and 419 are rated for a house only, or house and land not amounting to 5 acres.

The following table classifies the whole number traced in these Unions, according to the areas of the holdings for which they are rated to the poor.

TABLE of TEN-POUND ELECTORS in THIRTEEN UNIONS,* wholly or partly in LEINSTER. Registries, 1833 to 1840 inclusive.

AREAS OF HOLDINGS.

Number of £10 County Electors traced in Rate Books.	Number of the preceding who appear rated to the Poor for Tenements, consisting of a House, or House and Land, or Land only, the Land being of the following extent.								Extent not returned.
	100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land, under 5 Acres.	
2,409	257	719	903	1,183	1,514	1,869	1,990	419	..

Appendix to this Report, Table E, p. 5 *a*.

* For the names of these Unions, see *ante*, p. xlvii and xlviii.

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Ten Pound County Electors.

Forty-seven Unions in all the Provinces.

Classifying the whole 8558 Ten Pound electors, registered in 8 years, and traced in the Rate Books of 47 Unions in all the Provinces, according to the acreable extent of the land comprised in their tenements, it appears that 5542, being a considerable majority of the whole number, occupy tenements of 20 acres and upwards in extent. The whole number of those occupying tenements of 5 acres and upwards is 7623; and 920 are rated for tenements consisting of a house only, or house and land not amounting to 5 acres.

The following table classifies these electors according to the acreable extent of the land comprised in the holdings for which they are rated to the poor :—

TABLE of TEN-POUND ELECTORS in 47 UNIONS, situate in all the PROVINCES.—AREAS OF HOLDINGS.—Registries, 1833 to 1840, both inclusive.

Number of £10 Electors traced in Rate Books.	Number of the preceding who appear rated to Poor Rate for Tenements consisting of a House, or House and Land, the Land being of the following extent.								Extent not returned.
	100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	Under 5 Acres.	
8558	655	2082	2817	3966	5542	7226	7623	920	15

Appendix to this Report, Table E, p. 5*a*.

Classification according to *amount of rating.*

We proceed to the consideration of the holdings of these 8558 Ten Pound electors in regard to the amounts at which their tenements have been valued for the purpose of the poor-rate.

Ulster.

Of the 2411 Ten Pound Electors, traced in the Ten Unions in Ulster, and registered during 8 years, it appears that 1259, being more than one-half, are rated to the poor at sums of 20*l.* and upwards. 2371 are rated at sums of 5*l.* and upwards, leaving 40 who are rated below that amount. The acreable extent of the holdings of those who are rated at small sums, and their rents, in all cases in which they have been ascertained, will be referred to hereafter.

The following Table classifies the whole number traced in these Ten Unions in Ulster, who were registered during 8 years, according to the amounts at and above which they are rated to the poor.

TABLE of TEN POUND ELECTORS in TEN UNIONS in ULSTER.—Registries 1833 to 1840. VALUATION to POOR RATE.

Number of £10 County Electors traced in Rate Books.	Number of the preceding who are Rated at the following Sums.								
	£40 and upwards.	£30 and upwards.	£25 and upwards.	£20 and upwards.	£15 and upwards.	£10 and upwards.	£8 and upwards.	£5 and upwards.	Under £5.
2411	279	576	844	1259	1680	2163	2278	2371	40

Appendix to this Report, Table F, No. 2, p. 7*a*.

Connaught.

Referring to the amounts of rating, of the Ten-Pound electors registered during 8 years, who were traced in the Rate Books of Seven Unions, situate wholly or partly in Connaught, it appears that 743, being considerably more than one half, are rated at sums of 10*l.* and upwards. The whole number of those rated at sums of 5*l.* and upwards, is 1061, and 88 are rated under that amount. Some of the latter are in the occupation of tenements of 40 and 50 acres in extent. A classification of their holdings will be found in a subsequent page.

The following Table classifies the whole number traced in the Rate Books of these Seven Unions, and registered during 8 years, according to the amounts at and above which they are rated to the poor :—

THIRD REPORT.

Ten-Pound County Electors.

Classification according to amount of rating.

TABLE of TEN POUND ELECTORS in SEVEN UNIONS situate wholly or partly in CONNAUGHT.—Registries 1833 to 1840, both inclusive.

VALUATION TO POOR RATE.

Number of £10 Electors traced in Rate Books.	Number of the preceding who are rated to the Poor at the following Sums.								
	£40 and upwards.	£30 and upwards.	£25 and upwards.	£20 and upwards.	£15 and upwards.	£10 and upwards.	£8 and upwards.	£5 and upwards.	Under £5.
1149	84	145	195	300	442	743	883	1061	88

Appendix to this Report, Table F, No. 2, p. 7*a*.

Munster.

In the 17 Unions, situated wholly or partly in Munster, out of 2589 Ten Pound Electors, traced in the Rate Books, who had been registered during 8 years, 1331, being a majority of the whole, are rated at sums of 25*l*. and upwards. The number of those rated at sums of 8*l*. and upwards, is 2296; and 135 are rated below 5*l*. The holdings of these persons, in some cases, amount to 40 or 50 acres. Their rents in all cases, when ascertained, and the areas of the holdings for which they are rated, will be referred to in a subsequent part of our Report.

The following Table classifies the whole number traced in the Rate Books of these Seventeen Unions, and registered during 8 years, according to the amounts at or above which their holdings are rated to the poor :—

TABLE of TEN-POUND ELECTORS in SEVENTEEN UNIONS, in or partly in MUNSTER.—Registries, 1833 to 1840 inclusive.

VALUATION TO POOR RATE.

Number of £10 County Electors traced in Rate Books.	Number of the preceding who are rated to the Poor at the following Sums :—								
	£40 and upwards.	£30 and upwards.	£25 and upwards.	£20 and upwards.	£15 and upwards.	£10 and upwards.	£8 and upwards.	£5 and upwards.	Under £5.
2589	711	1108	1331	1639	1897	2190	2296	2454	135

Appendix to this Report, Table F, No. 2, p. 7*a*.

Leinster.

In the 13 Unions wholly or partly in Leinster, out of 2409 Ten Pound Electors, traced, who were registered during eight years, 1220, being a majority of the whole, are rated at sums of 25*l*. and upwards. The number of those rated at 5*l*. and upwards is 2316, and 93 are rated under that amount.

The following Table classifies the whole number registered during 8 years, who were traced in the Rate Books of these 13 Unions, according to the amount at or above which, they are rated to the poor.

TABLE of TEN-POUND ELECTORS in THIRTEEN UNIONS, wholly or partly in LEINSTER.—Registries 1833 to 1840 inclusive.

VALUATION TO POOR RATE.

Number traced in Rate Book.	Number of the preceding who are rated to the Poor at the following Sums.								
	£40 and upwards.	£30 and upwards.	£25 and upwards.	£20 and upwards.	£15 and upwards.	£10 and upwards.	£8 and upwards.	£5 and upwards.	Under £5.
2,409	732	1016	1220	1468	1743	2069	2186	2316	93

Appendix to this Report, Table F, No. 2, p. 7*a*.

Forty-seven Unions in all the provinces.

Of the 8558 Ten-pound Electors, registered during 8 years, and traced in the Rate Books of 47 Unions in all the provinces, 4666, being a majority of the whole, are rated to the poor at sums of 20*l*. and upwards. The number of those who occupy tenements rated at 5*l*. and upwards is 8202, and the number rated under that amount 356.

The following table classifies them according to the amounts at which they appear rated to poor rate.

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Ten-Pound County Electors.

Effect of a single qualification depending on rating.

TABLE of TEN-POUND ELECTORS, in 47 UNIONS, in all the Provinces.—Registries 1833 to 1840, both inclusive.

VALUATION TO POOR RATE.

Number of £10 Electors traced in Rate Books	Number of the preceding who are rated to Poor Rate as follows:—								
	£40 and upwards.	£30 and upwards.	£25 and upwards.	£20 and upwards.	£15 and upwards.	£10 and upwards.	£8 and upwards.	£5 and upwards.	Under £5.
8558	1806	2845	3590	4666	5762	7165	7643	8202	356

Table F, No. 2, p. 7*a*.

Tables containing a more minute classification, and showing the numbers rated above 9*l*., 7*l*., 6*l*., and other sums, are annexed to this Report. Table F. Nos. 1, 2, 3, &c.

7.—*Effect on the existing Ten-Pound Electors, of a single Qualification depending on Amount of Valuation to Poor Rate—Of a single Qualification depending on excess of Rating above Rent—Of two Qualifications.*

Qualification depending on amount of rating.

In most of the Unions visited, the areas of the holdings of the Ten-pound electors, as well as the sums at which they are rated, were ascertained. In 47 Unions, some of which are situate in each of the provinces, we had an opportunity of observing the extent of the holdings of Ten-pound electors, and in these Unions the effect of adopting in lieu of the present franchise, a single qualification depending on being rated to the poor at a certain amount, may be perceived, so far as the areas of the holdings of persons whom particular qualifications would exclude, enableu s to judge. We shall refer more particularly to the effect on the electors in these Unions, of adopting one of the following propositions:—

1. The substitution for the present franchise of a qualification depending on being rated to the poor at 5*l*.
2. The substitution of a like qualification fixed at 8*l*.
3. „ „ fixed at 10*l*.
4. „ „ fixed at 20*l*.

Unions in Ulster.

In the 10 Unions situate in the province of Ulster, already referred to,* it appears that of the whole 2411 Ten Pound Electors traced in the Rate Books, and registered during 8 years from 1830 to 1840 inclusive, the number who would be excluded, by substituting for the existing franchise a qualification depending on being rated to poor-rate at 5*l*. would be 40; at 8*l*. would be 133; at 10*l*. would be 248; at 20*l*. would be 1152. On referring to the holdings of the 133, who would be excluded by a qualification depending on being rated at 8*l*., it appears that 2 of them hold 100 acres and upwards, 12 hold 30 acres and upwards, and the number who occupy tenements, of which the land amounts to or exceeds 5 acres, is 89. Referring to the holdings of the 1152 electors, who would be excluded by substituting, for the present franchise, a qualification depending on being rated to the poor at 20*l*., it appears that 17 of those persons occupy tenements of 100 acres and upwards, and the number occupying tenements of 10 acres and upwards is 980.

The following Table shows the number excluded by substituting, for the present franchise, a qualification depending on being rated to the poor, the amount being fixed at 20*l*., 10*l*., 8*l*., or 5*l*.; and the classes in respect of the extent of their holdings to which they belong:—

* *Ante*, p. xlvii.

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Ten-Pound County Electors.

Unions in Ulster.

Effect of a single qualification depending on rating.

TABLE of TEN-POUND COUNTY ELECTORS in TEN UNIONS in ULSTER.—Registries 1833 to 1840, both inclusive.

EFFECT OF A SINGLE QUALIFICATION DEPENDING ON RATING.

Number of £10 County Electors traced in RateBooks	Number of the preceding who would be excluded by a Qualification depending on Rating at the following Sums.		Number of the Excluded who are rated to the Poor for Tenements consisting of a House, or House and Land, or Land only, the Land being of the following extent.								Extent not returned.
			100 Acres & upwards.	50 Acres & upwards.	40 Acres & upwards.	30 Acres & upwards.	20 Acres & upwards.	10 Acres & upwards.	5 Acres & upwards.	House, or House and Land under 5 Acres	
2411	£ 5	40	..	2	3	4	7	14	15	24	1
	£ 8	133	2	6	9	12	24	48	89	43	1
	£10	248	4	11	17	24	49	129	198	49	1
	£20	1,152	17	67	101	171	411	980	1,076	72	4

Appendix to this Report, Table G, No. 2, p. 10*a*.

Tables showing the result for various other sums will be found annexed to this Report, pp. 9*a*, &c. It will be found, when we come to the consideration of that portion of the electors whose rents have been ascertained, that many of those who appear rated for a house or house and land under five acres, are persons subject to rents exceeding 10*l*. In some cases they appear to be owners of these small holdings, being subject to no rent, and in other cases they appear to be subject to low rents not amounting to the sums at which they are valued to poor rate.

Connaught.

In the Seven Unions, wholly or partly in Connaught, it appears that of the 1149 Ten-pound Electors traced in the Rate Books, and registered during 8 years, the number who would be excluded, by substituting for the present franchise a qualification depending on being rated in the Poor Law books at 5*l*. would be 88; at 8*l*. would be 266; at 10*l*. would be 406; at 20*l*. would be 849. The adoption of a single qualification depending on rating to the poor, fixed at 8*l*. would exclude three electors who hold tenements of 50 acres and upwards. The number holding 10 acres and upwards, who would be excluded, would be 131.

The following table classifies the electors in these Seven Unions, who would be excluded by adopting a single qualification depending on being rated to the poor at 20*l*., 10*l*., 8*l*., or 5*l*., according to the acreable extent of the land comprised in their holdings:—

TABLE of TEN-POUND ELECTORS in SEVEN UNIONS wholly or partly in CONNAUGHT.—Registries 1833 to 1840.

EFFECT OF A SINGLE QUALIFICATION DEPENDING ON RATING.

Number of £10 County Electors traced in RateBooks.	Number of the preceding who would be excluded by a Qualification depending on Rating at the following Sums.		Number of the Excluded who are rated to the Poor for Tenements consisting of a House, or House and Land, or Land only, the Land being of the following extent.								Extent not returned
			100 Acres & upwards.	50 Acres & upwards.	40 Acres & upwards.	30 Acres & upwards.	20 Acres & upwards.	10 Acres & upwards.	5 Acres & upwards.	House, or House and Land under 5 Acres	
1,149	£ 5	88	..	3	3	9	9	19	60	27	1
	£ 8	266	..	3	3	9	12	131	218	46	2
	£10	406	..	3	3	10	20	243	340	64	2
	£20	849	..	4	4	40	276	649	751	93	5

Appendix to this Report, Table G, No. 3, p. 10*a*.

Tables showing the extent of the holdings of those who would be excluded on the supposition of the qualification being fixed at various other amounts are appended to this Report, pp. 9*a*, &c.

On investigating, in the same way, the holdings of the persons, who, in the 17 Unions, situated wholly or partly in Munster, would be excluded by substituting for the present franchise a qualification depending on rating, similar results ap-

Ten-Pound County Electors.

Unions in Munster.

Single qualification depending on rating.

pear. 135 persons in these Unions appear rated under 5*l.*; of those there are three who hold 50 acres and upwards; 37 hold 20 acres and upwards. The number of those rated under 5*l.*, and who appear to occupy tenements consisting of a house only, or house and land not amounting to five acres, is 63. It will be found in a subsequent part of this Report, relating to the rents of the ten pound electors, where ascertained, that some of these persons are owners of their holdings, being subject to no rent, and others being subject to low rents, in comparison with the sums at which they are valued to poor rate, appear to have substantial interests in their tenements.

The following Table classifies, according to the acreable extent of their holdings, the electors who, in these Unions, would be excluded by a single qualification depending on rating fixed at 20*l.*, 10*l.*, 8*l.*, or 5*l.* :—

TABLE of TEN-POUND ELECTORS in SEVENTEEN UNIONS, wholly or partly in MUNSTER. Registries, 1833 to 1840.

EFFECT OF A SINGLE QUALIFICATION DEPENDING ON RATING.

Number of £10. County Electors traced in Rate Books.	Number of the preceding who would be excluded by a Qualification depending on Rating at the following Amounts.		Number of the Excluded who are rated to the Poor for Tenements, consisting of a House, or House and Land, or Land only, the Land being of the following extent.								Extent not returned.
			100 Acres & upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres	
2,589	£ 5	135	..	3	6	16	37	62	72	63	..
	£ 8	293	..	9	25	43	88	135	171	122	..
	£10	399	..	12	36	65	119	205	252	147	..
	£20	950	18	74	130	217	417	648	717	232	1

Appendix to this Report, Table G, No. 4, p. 11 *a*.

The extent of the holdings of persons who would be excluded if the qualification were fixed at various other amounts, will be found in the Tables annexed to this Report, pp. 9 *a*, &c.

Leinster.

Applying the same investigation to the holdings of the Ten-pound Electors in 13 Unions, wholly or partly in the province of Leinster, it appears that of the 2409 traced, who had been registered during 8 years, 93 would be excluded, if for the present franchise a qualification were substituted, depending on being rated at 5*l.*; if the qualification were fixed at 8*l.*, the number excluded would be 223; if fixed at 10*l.*, 340; and if fixed at 20*l.*, it would be 941.

On referring to the extent of the holdings of those who would be excluded by the adoption of a qualification depending on being rated at 8*l.*, it appears that there is one of them who occupies a tenement of the extent of 100 acres and upwards; and the number of those who each occupy tenements of 10 acres and upwards is 41.

The following table classifies according to the areas of their holdings those electors whom qualifications depending on rating fixed at various amounts would exclude :—

TEN-POUND COUNTY ELECTORS in THIRTEEN UNIONS, wholly or in part in LEINSTER.—Registries, 1833 to 1840 inclusive.

EFFECT OF A SINGLE QUALIFICATION DEPENDING ON RATING.

Number of Ten-Pound County Electors traced in Rate Books.	Number of the preceding who would be excluded by a Qualification depending on being rated at thefollowing Amoun s.		Number of excluded who are rated to the Poor for holdings of the following extent.								Extent not returned.
			100 Acres & upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land, under 5 Acres.	
2409	£ 5	93	..	..	..	..	1	2	20	73	..
	£ 8	223	1	1	1	2	5	41	102	121	..
	£10	340	2	2	3	8	16	100	177	163	..
	£20	941	3	17	33	106	268	567	668	273	..

Appendix to this Report, Table G, No. 5, p. 11*a*.

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Ten-Pound County Electors.

Single qualification depending on rating.

Tables, showing the areas of the holdings of those who would be excluded if the qualification was fixed at various other amounts, will be found annexed to this Report, pp. 9 *a*, &c.

Viewing together the whole 8558 Ten-pound county electors in the above 47 Unions, situate in all the provinces, who have been registered during eight years and traced in the rate-books, it appears that the number who would be excluded by a qualification depending on being rated at 5*l.*, is 356; if the qualification were fixed at 8*l.*, the number excluded would be 915; at 10*l.*, the number would be 1393; and at 20*l.*, there would be 3892 electors disfranchised.

Of those excluded by a qualification depending on rating fixed at 8*l.*, it appears that there are three who each hold tenements of 100 acres and upwards in extent, and 355 each hold tenements of ten acres and upwards in extent.

The following table classifies those excluded by such a qualification, fixed at various amounts, according to the areas of the holdings for which they are rated to the poor.

TABLE of TEN-POUND ELECTORS in FORTY-SEVEN UNIONS, situate in all the Provinces.—Registries, 1833 to 1840.

EFFECT OF A SINGLE QUALIFICATION DEPENDING ON RATING.

Number traced in RateBooks.	Number of the preceding who would be excluded by a Qualification depending on being rated at the following Amounts.		Number of the preceding who are rated to Poor Rate for Tenements consisting of a House, or House and Land, or Land only, the Land, being of the following extent.								Extent not returned.
			100 Acres & upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres	
8558	£ 5	356	..	8	12	29	54	97	167	187	2
	£ 8	915	3	19	38	66	129	355	580	332	3
	£10	1393	6	28	59	107	204	677	967	423	3
	£20	3892	38	162	268	534	1372	2844	3212	670	10

Appendix to this Report, Table G, No. 1, p. 9*a*.

Tables showing the extent of the holdings of the electors who would be excluded by a qualification depending on rating if fixed at various other amounts, are annexed to this Report, pp. 9*a*, &c.

Effect of a single Qualification depending on Excess of Rating above Rent.

Effect of Two Qualifications.

Of the Unions visited there are twenty where the rents of many Ten-pound Electors were ascertained. These have been compared with the sums at which they are rated, with a view to ascertain the effect which would be produced on them by the adoption of a qualification requiring that their valuation to poor rate should exceed their rent by a certain amount. We succeeded in ascertaining the rents of a portion of the electors in some Unions in all the provinces; and in Munster, where the valuators were more frequently found to have taken down the rents of the occupiers in their field books, the rents of a large proportion of the electors were ascertained.

The Unions in Munster, or chiefly in that province, in which the rents of Ten-pound Electors were ascertained were the following:—Rathkeale, Kilmallock, Limerick, Kanturk, Macroom, Bandon, Fermoy, Listowel, Cashel, Tipperary, Waterford, Lismore, Dungarvan.

In Leinster, rents were ascertained in the Union of Longford and the Union of Roscrea, the greater portion of which is in that province.

In Connaught, the rents of a portion of the electors were ascertained in the Unions of Loughrea and Sligo.

In Ulster, rents were ascertained in the Unions of Cootehill, Armagh, and Londonderry.

In the foregoing Unions the effect of substituting for the present franchise, a qualification depending on the excess of the valuation of the occupier's holding above the rent, will be perceived. The effect on the existing Ten-pound Electors, of substituting for the present franchise *two alternative* qualifications, one depending on a certain amount of rating, and the second on a certain excess of rating above rent, may also be perceived in these Unions by comparing the rents and valuations. We think it material to refer in detail to the effect which the adoption of qualifica-

Ten-Pound County Electors.

tions of that nature would have in these Unions, where having the Rent, the Areas of the holdings, and their Valuations, the classes of electors excluded by various qualifications may be more easily perceived. We shall refer more particularly to the effect in these 20 Unions of adopting one of the three following propositions:

Effect of a Qualification depending on Excess of Rating above Rent.

1. The substitution for the present franchise, of a single qualification requiring the valuation to *exceed* the rent by 5*l.*

Effect of Two alternative Qualifications.

2. The substitution for the present franchise of two alternative qualifications, one depending on being *rated* at 20*l.*, the other on an *excess* of rating above rent fixed at 5*l.*

3. The substitution for the present franchise of two such qualifications, the first being fixed at 8*l.*, the second at 5*l.*

We find that any of these propositions, if carried into effect, would exclude *bona fide* electors.

Rathkeale Union.

In Rathkeale Union, in the county of Limerick, the rents of 197 present 10*l.* electors were ascertained. If a single qualification, depending on excess of rating above rent, fixed at 5*l.*, were substituted for the present franchise, the number of existing electors excluded would be 169; and on referring to the tables showing their rents, it appears that there are five of the 169 who each pay rents of 100*l.* and upwards, and 18 who pay rents between 50*l.* and 100*l.* each. (Appendix, Table LL, p. 33*a*), and referring to the extent of their holdings, it appears that five hold 100 acres and upwards, and 33 hold 50 to 100 acres. (Appendix, *ibid.*) The effect of two alternative qualifications in this Union, as regards the numbers excluded, will be perceived from the following table.

RATHKEALE UNION, COUNTY OF LIMERICK.—EFFECT OF TWO ALTERNATIVE QUALIFICATIONS.

Number of £10. Electors, registered 1833 to 1840, whose rents, rating, and areas of their holdings were ascertained. 197.				Number of the preceding who would be excluded by adopting a single qualification depending on being *rated* at the following amounts.			
				£8.	£10.	£15.	£20.
				18	35	73	94
				Of whom there would remain excluded, notwithstanding an alternative qualification fixed as in margin.*			
Number of the preceding who would be excluded by adopting a single qualification depending on *excess of rating above rent*, fixed at the following amounts viz.:—	£1.	136	Of whom there would remain excluded, notwithstanding an alternative qualification fixed as above.	11	26	47	63
	£3.	156		17	34	61	80
	£5.	169		18	35	67	88
	£8.	182		18	35	73	94
	£10.	185		18	35	73	94

Appendix, Table NN, No. 16, p. 46*a*.

* Thus, if two new qualifications were substituted for the present one, the first depending on the occupier being rated at £20, the alternative qualification irrespective of the amount of rating, provided the latter exceeds the rent by £5, the number excluded would be 88. A qualification depending on being rated at £20, if adopted singly, would exclude 94; a qualification depending on an excess of rating above rent fixed at £5, and adopted as the only qualification, would exclude 169.

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Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualifications.

8*l.* rating and 5*l* excess.

Referring to the rents and the areas of the holdings of the 18 who would remain excluded if two qualifications were adopted, one a rating at 8*l.* and the other an excess of rating over rent at 5*l.* appears to us as follows :—

6 of the 18 pay rents between 5*l.* and 10*l.*
And of these one holds from 40 to 50 acres.
two hold from 10 to 20 acres.
three hold under five acres.
12 of the 18 pay rents under 5*l.*
Of these one holds from 30 to 40 acres.
six hold from 20 to 30 acres.
two hold from 5 to 10 acres.
three hold under 5 acres,

Total 18 (Table X, p. 46*c*, and Second Appendix to Local Reports; Rathkeale, p. 516*b*.)

20*l.* rating and 5*l.* excess.

The rents and areas of the holdings of the 88 who would remain excluded if the first qualification were fixed at 20*l.* and the second at 5*l.* are as follows :—

4 of the 88 pay rents between 20*l.* and 30*l.*
Of these one holds between 20 and 30 acres.
one holds between 10 and 20 acres.
one holds between 5 and 10 acres.
one holds under 5 acres.*
45 of the 88 pay rents between 10*l.* and 20*l.*
Of these, eight hold from 50 to 100 acres.
one holds from 40 to 50 acres.
fourteen hold from 20 to 30 acres.
eighteen hold from 10 to 20 acres.
two hold from 5 to 10 acres.
two hold under 5 acres.
27 of the 88 pay rents between 5*l.* and 10*l.*
Of these one holds between 50 and 100 acres.
two hold between 40 and 50 acres.
three hold between 20 and 30 acres.
eleven hold between 10 and 20 acres.
three hold between 5 and 10 acres.
seven hold under 5 acres.
12 of the 88 pay rents under 5*l.*
Of these one holds between 30 and 40 acres.
six hold between 20 and 30 acres.
two hold between 5 and 10 acres.
three hold under 5 acres.

88 (Table X, p. 47*c*, and Appendix, Rathkeale.)

Kilmallock Union.

In the Union of Kilmallock, County of Limerick and County of Cork, the rents of 243 of the 10*l.* electors were ascertained.

The effect of adopting a single qualification depending on amount of rating fixed at 8*l.* would exclude 23. A single test depending on excess of rating above rent fixed at 5*l.* would exclude 208.

A test depending on amount of rating fixed at 20*l.* would exclude 69. Of these 7 would be admitted by an auxiliary qualification depending on an excess of rating above rent fixed at 5*l.* The following Table shows the result of adopting several tests.

* In the classification of the holdings according to extent, the tenements consisting of a house only, have been included with those consisting of a house and garden or small portion of land, if not amounting to five acres.

Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualifications

Unions in Munster.

KILMALLOCK UNION, COUNTIES OF LIMERICK AND CORK.—EFFECT OF TWO QUALIFICATIONS.

Number of £10. Electors, registered 1833 to 1840, whose rents, rating, and areas of their holdings were ascertained. 243.				Number of the preceding who would be excluded by adopting a single qualification depending on being *rated* at the following amounts.			
				£8.	£10.	£15.	£20.
				23	30	51	69
				Of whom there would remain excluded, notwithstanding an alternative qualification fixed as in margin.			
Number of the preceding who would be excluded by adopting a single qualification depending on *excess of rating above rent* fixed at the following amounts viz.:—	£1.	172	Of whom there would remain excluded, notwithstanding an alternative qualification fixed as above.	17	22	34	44
	£3.	191		20	26	42	53
	£5.	208		22	28	48	62
	£8.	217		23	29	49	64
	£10.	223		23	30	51	66

Appendix, Table (NN), No. 8, p 42 *a*.

Of the 208 who would be excluded by adopting a single test depending on an excess of 5*l*. rating over rent, it will appear on referring to the tables that nine* hold 100 acres and upwards, and 38* hold between 50 and 100 acres. (Appendix, Table LL, p. 32 *a*.) And referring to their rents it appears that 15 pay 100*l*. and upwards each, and 45 pay between 50*l*. and 100*l*. each. (Appendix, *ibid*.) 5*l*. excess.

The rents and areas of the holdings of the 22 who would be excluded if the first qualification was fixed at 8*l*., and the second at 5*l*., will be perceived by the following analysis :— 8*l*. rating and 5*l*. excess.

1 of the 22 pays rent between 10*l*. and 20*l*., and holds between 5 and 10 acres.
8* of the 22 pay rents from 5*l*. to 10*l*.
Of these, three hold from 5 to 10 acres.
five hold under 5 acres.
13 of the 22 pay under 5*l*. rent.
Of these, there are two who hold from 10 to 20 acres.
two who hold from 5 to 10 acres.
nine hold under 5 acres.

Total 22 (Table X, p. 22 *c*; and Appendix to Local Reports, p. 469 *b*.)

Referring to the rents and the holdings of the 62 excluded if the first qualification were fixed at 20*l*., and the auxiliary qualification at 5*l*., it appears that :— 20*l*. rating and 5*l*. excess.

2 of the 62 pay rent between 30*l*. and 40*l*., and hold between 10 and 20 acres.
6* of the 62 pay rent of from 20*l*. to 30*l*. each.
And of these, one holds from 20 to 30 acres.
four hold from 10 to 20 acres.
one holds under 5 acres.
27* of the 62 pay rents of from 10*l*. to 20*l*. each.
Of these, one holds from 50 to 100 acres.
one holds from 40 to 50 acres.
six hold from 20 to 30 acres.

* These numbers, except where they indicate the highest or lowest amounts, are the successive differences of the adjacent columns in the tables referred to. The same is to be kept in mind throughout.

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Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualifications.

Unions in Munster.

ten hold from 10 to 20 acres.
six hold from 5 to 10 acres.
three under 5 acres.

14 of the 62 pay rents of from 5*l.* to 10*l.*
Of these, four hold from 20 to 30 acres.
one holds from 10 to 20 acres.
four hold from 5 to 10 acres.
five hold under 5 acres.

13 of the 62 pay rents under 5*l.*
Of these, two hold between 10 and 20 acres.
two hold between 5 and 10 acres.
nine hold under 5 acres.

Total 62 (Table X, p. 23 *c*; and Appendix, Kilmallock.)

Limerick Union.

In the rural districts of the Union of Limerick the rents of 139 Ten-Pound County electors were ascertained. If for the present franchise were substituted a qualification depending on an excess of rating above rent, and fixed as high as 5*l.*, it would exclude 131 out of the 139.

The effect of adopting a single qualification, depending either on amount of rating or on excess of rating above rent, and that of adopting two such qualifications will be seen from the following table :—

LIMERICK UNION.—COUNTIES OF LIMERICK AND CLARE.—EFFECT OF TWO QUALIFICATIONS.

Number of £10 Electors, registered 1833 to 1840, whose rents, rating, and areas of their holdings were ascertained.				Number of the preceding who would be excluded by adopting a single qualification depending on being *rated* at the following amounts.			
				£8.	£10.	£15.	£20.
139				13	26	48	66
				Of whom there would remain excluded, notwithstanding an alternative qualification fixed as in margin.			
Number of the preceding who would be excluded by adopting a single qualification depending on *excess of rating above rent* fixed at the following amounts viz.:—	£1.	117	Of whom there would remain excluded, notwithstanding an alternative qualification fixed as above.	11	23	42	57
	£3.	127		13	25	47	64
	£5.	131		13	26	48	65
	£8.	133		13	26	48	65
	£10.	135		13	26	48	66

Appendix, Table (NN), No. 9, p. 43 *a*.

5*l.* excess.

On referring to the tables for the rents and the areas of the holdings of the 131 electors who would be excluded by the adoption of a single test depending on a 5*l.* excess of rating above rent, it appears that 5 of the 131 hold upwards of 100 acres, and 23 hold from 50 to 100 acres.—(See Appendix, Table LL, p. 32 *a*.) Referring to their rents it will be found that 7 of them pay upwards of 100*l.* each, and 16 pay from 50*l.* to 100*l.* each.—(*Ibid.*)

8*l.* rating and 5*l.* excess.

Referring to the rents and the areas of the holdings of the 13 who would be excluded by the adoption of two qualifications, one depending on a rating at 8*l.*, the other on an excess of 5*l.* rating over rent, it will be found that :—

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Ten-Pound County Electors.

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Effect of Two alternative Qualifications.

Unions in Munster.

2 of the 13 pay rents between 10*l.* and 20*l.* each, and hold between 20 and 30 acres.
7 of the 13 pay rents between 5*l.* and 10*l.*
And of these, one holds between 50 and 100 acres.
two hold between 20 and 30 acres.
one holds between 10 and 20 acres.
three hold between 5 and 10 acres.
4 of the 13 pay rent under 5*l.*
And of these, one holds between 10 and 20 acres.
three hold under 5 acres.

Total 13 (Table X, p. 25 *c*, and Appendix to Local Reports, p. 418 *b*.)

20*l.* rating and 5*l.* excess.

Referring to the rents and areas of the holdings of the 65 who would be excluded by the adoption of two tests, one depending on a rating fixed at 20*l.*, the other on an excess of rating above rent fixed at 5*l.*, it will be found that:—

1 of the 65 pays rent between 30*l.* and 40*l.*, and holds between 30 and 40 acres.
14 of the 65 pay rents between 20*l.* and 30*l.*
And of these, two hold between 40 and 50 acres.
four hold between 30 and 40 acres.
four hold between 20 and 30 acres.
four hold between 10 and 20 acres.
30 of the 65 pay rent between 10*l.* and 20*l.*
And of these, one holds between 40 and 50 acres.
one holds between 30 and 40 acres.
fourteen hold between 20 and 30 acres.
twelve hold between 10 and 20 acres.
two hold between 5 and 10 acres.
15 of the 65 pay rent between 5*l.* and 10*l.*
And of these, three hold between 50 and 100 acres.
five hold between 30 and 40 acres.
two hold between 20 and 30 acres.
two hold between 10 and 20 acres.
three hold between 5 and 10 acres.
5 pay rent under 5*l.*
Of these, one holds between 10 and 20 acres.
one holds between 5 and 10 acres.
three are rated for tenements of which the land, if any, is under 5 acres.

Total 65 (Table X, p. 26 *c*, and Appendix, Limerick.)

Kanturk Union.

In Kanturk Union, in the county of Cork and county of Kerry, the rents of 30 county electors were ascertained; of these, a single qualification depending on being rated at 8*l.* would exclude 1; a single qualification depending on a 5*l.* excess of rating above rent would exclude 26.

The effect of two such qualifications, fixed at other amounts adopted singly or as auxiliary to each other, will be seen by the following table:—

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Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualifications.

Unions in Munster.

KANTURK UNION, COUNTIES OF CORK AND KERRY.—EFFECT OF TWO QUALIFICATIONS.

Number of £10 Electors, registered 1833 to 1840, whose rents, rating, and areas of their holdings were ascertained.				Number of the preceding who would be excluded by adopting a single qualification depending on being *rated* at the following amounts.			
				£8.	£10.	£15.	£20.
30				1	1	2	8
				Of whom there would remain excluded, notwithstanding an alternative qualification fixed as in margin.			
Number of the preceding who would be excluded by adopting a single qualification depending on *excess of rating above rent* fixed at the following amounts, viz.:—	£1.	19	Of whom there would remain excluded, notwithstanding an alternative qualification fixed as above.	1	1	2	4
	£3.	26		1	1	2	7
	£5.	26		1	1	2	7
	£8.	26		1	1	2	7
	£10.	26		1	1	2	7

Appendix, Table (NN), No. 7, p. 42 *a*.

5l. excess.

Referring to the tables for the rents and holdings of the 26 who would be excluded by adopting a qualification depending on an excess of 5*l.* rating above rent, it appears that 10 of them hold 100 acres and upwards, 5 hold between 50 and 100, and referring to their rents, it appears that 1 pays upwards of 100*l.*, and 6 pay from 50*l.* to 100*l.* (Appendix, Table LL, p. 32 *a*.)

8l. rating and *5l.* excess.

Only 1 out of the 30 whose rents were ascertained in the Union would be excluded if two qualifications were adopted, the first being fixed at 8*l.* and the second at 5*l.* That elector pays a rent between 5*l.* and 10*l.*, and holds between 5 and 10 acres. Seven would be excluded if the first qualification were fixed at 20*l.*

20l. rating and *5l.* excess.

and the second at 5*l.* Of those 7,

1 pays a rent between 30*l.* and 40*l.* and holds between 40 and 50, acres.

5 pay rents between 10*l.* and 20*l.*, and hold between 30 and 40 acres.

1 pays a rent between 5*l.* and 10*l.* and holds between 5 and 10 acres.

Total 7 (Table X, pp. 19 *c*, 20 *c*, and Appendix to Local Reports, p. 533 *b*.)

Macroom Union.

In Macroom Union, in the county of Cork, the number of 10*l.* electors, of whom the rents, the areas of their holdings, and the valuations were ascertained, were 60. Of them, 2 would be excluded by a single qualification depending on a rating at 8*l.*, 35 would be excluded by a single qualification depending on a 5*l.* excess of rating above rent, 2 would be excluded by adopting those two tests as auxiliary qualifications. The following table gives the result for other amounts:—

Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualifications.

Unions in Munster.

MACROOM UNION, COUNTY OF CORK.—EFFECT OF TWO QUALIFICATIONS.

Number of £10 Electors, registered 1833 to 1840, whose rents, rating, and areas of their holdings were ascertained. 60.				Number of the preceding who would be excluded by adopting a single qualification depending on being *rated* at the following amounts.			
				£8.	£10.	£15.	£20.
				2	4	11	15
				Of whom there would remain excluded, notwithstanding an alternative qualification fixed as in margin.			
Number of the preceding who would be excluded by adopting a single qualification depending on *excess of rating above rent* fixed at the following amounts viz.—	£1.	19	Of whom there would remain excluded, notwithstanding an alternative qualification fixed as above.	1	1	3	4
	£3.	27		2	2	6	9
	£5.	35		2	4	10	13
	£8.	40		2	4	11	14
	£10.	44		2	4	11	15

Appendix, Table (NN), No. 15, p. 46 *a*.

Referring to the tables for the rents and holdings of the 35 who would be excluded by adopting a single qualification depending on excess of rating above rent fixed at 5*l*., it will be found that 8 of the 35 hold 100 acres and upwards each, and 11 hold between 50 and 100 acres; and, referring to their rents, it appears that 3 pay rents of 100*l*. and upwards, and 6 pay between 50*l*. and 100*l*. (Appendix, Table LL, p. 33 *a*.) 5*l*. excess.

Of the 2 who would be excluded if two qualifications were adopted, the first being fixed at 8*l*., and the second at 5*l*., it appears that— 8*l*. rating and 5*l*. excess.

1 pays rent between 5*l*. and 10*l*., and holds under five acres.
1 pays under 5*l*. rent, and is rated for a tenement of which the land is under 5 acres.

Total 2 (Table X, p. 43 *c*, and Appendix to Local Reports, p. 528 *b*.)

Of the 13 who would be excluded if the first qualification was fixed at 20*l*., and the second at 5*l*.— 20*l*. rating and 5*l*. excess.

7 pay rent between 10*l*. and 20*l*.
Of these, three hold between 50 and 100 acres.
two hold between 30 and 40 acres.
one holds between 20 and 30 acres.
one holds between 10 and 20 acres.
4 of the 13 pay rent between 5*l*. and 10*l*.
Of these, one holds between 5 and 10 acres.
three hold tenements, of which the land is under 5 acres.
2 of the 13 pay rents under 5*l*., and hold tenements of which the land is under 5 acres.

Total 13 (Table X, p. 44 *c*, and Appendix, Macroom.)

THIRD REPORT.

Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualifications.

Unions in Munster.

In Bandon Union, the rents and rating of 153 Ten-Pound electors were ascertained. Of these, 6 would be excluded by an 8*l.* rating adopted singly; 79 would be excluded by a 5*l.* excess of rating over rent, if adopted singly; 5 would be excluded if those tests were adopted as auxiliary qualifications. The following table gives the result of adopting other qualifications.

BANDON UNION, COUNTY OF CORK.—EFFECT OF TWO QUALIFICATIONS.

Number of £10 Electors, registered 1833 to 1840, whose rents, rating, and areas of their holdings were ascertained. 153.				Number of the preceding who would be excluded by adopting a single qualification, depending on being *rated* at the following amounts.			
				£8.	£10.	£15.	£20.
				6	6	16	30
				Of whom there would remain excluded, notwithstanding an alternative qualification fixed as in margin.			
Number of the preceding who would be excluded by adopting a single qualification, depending on *excess of rating above rent* fixed at the following amounts viz.—	£1.	55	Of whom there would remain excluded, notwithstanding an alternative qualification fixed as above.	2	2	3	11
	£3.	60		3	3	4	12
	£5.	79		5	5	12	24
	£8.	93		6	6	13	27
	£10.	99		6	6	13	27

Appendix, Table (NN), No. 2, p. 39 *a*.

5*l.* excess.

Of the 79 who would be excluded by a qualification depending on an excess of rating above rent, there are 4 who hold 100 acres and upwards, and 27 who hold from 50 to 100 acres; 7 hold from 40 to 50 acres. (Appendix, Table LL, p. 31 *a*.)

8*l.* rating and 5*l.* excess.

Tracing the holdings and the rents of the 5 who would be excluded if the first franchise were fixed at 8*l.*, and the second at 5*l.* it appears that—

2 of the 5 pay rents between 5*l.* and 10*l.*
Of these, one holds between 5 and 10 acres.
one holds under 5 acres.
2 of the 5 pay rents under 5*l.*, and hold tenements of which the land is under 5 acres.
1 of the 5 pays no rent, and holds between 10 and 20 acres.

Total 5 (Table X, p. 4 *c*, and Local Reports, Appendix, p. 80.)

20*l.* rating and 5*l.* excess.

Referring to the rents and holdings of the 24 who are rated under 20*l.*, and who would not be admitted by a franchise depending on a 5*l.* excess of rating over rent, it appears that—

3 pay rents between 20*l.* and 30*l.*
And of these, one holds between 40 and 50 acres.
two hold between 20 and 30 acres.
10 of the 24 pay rents between 10*l.* and 20*l.*
And of these, one holds between 40 and 50 acres.
one holds between 30 and 40 acres.
two hold between 20 and 30 acres.
five hold between 10 and 20 acres.
one is rated for a tenement, of which the land is under 5 acres.
8 of the 24 pay rents from 5*l.* to 10*l.*

Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualifications.

Unions in Munster.

And of these, one holds between 40 and 50 acres.
two hold between 20 and 30 acres.
one holds between 10 and 20 acres.
two hold between 5 and 10 acres.
two are rated for tenements, of which the land is under 5 acres.

2 of the 24 pay rents under 5*l.*, and are rated for tenements, of which the land is under 5 acres.

1 of the 24 pays no rent, and holds between 10 and 20 acres.

Total 24 (Table X, p. 5 *c*, and Appendix, Bandon.)

Fermoy Union.

In Fermoy Union the rents of 118 10*l.* electors were ascertained. Of these it appears that a qualification depending on an 8*l.* rating would not exclude any. A qualification depending on a 5*l.* excess of rating above rent would exclude 95. The following table gives the result of adopting tests at other amounts :—

FERMOY UNION, COUNTY OF CORK.—EFFECT OF TWO QUALIFICATIONS.

				Number of the preceding who would be excluded by adopting a single qualification, depending on being *rated* at the following amounts.			
Number of £10 Electors, registered 1833 to 1840, whose rents and rating were ascertained. 118.				£8.	£10.	£15.	£20.
				..	4	17	27
				Of whom there would remain excluded, notwithstanding an alternative qualification, as fixed in margin.			
Number of the preceding who would be excluded by adopting a single qualification, depending on *excess of rating above rent* fixed at the following amounts, viz.:—	£1.	78	Of whom there would remain excluded, notwithstanding an alternative qualification fixed as above.	..	3	13	20
	£3.	85		..	3	14	22
	£5.	95		..	4	16	25
	£8.	105		..	4	17	27
	£10.	108		..	4	17	27

Appendix, Table (NN), No. 6, p. 41 *a*.

5*l.* excess.

8*l.* rating and 5*l.* excess.

Of the 95 who would be excluded by a qualification depending on a 5*l.* excess of rating over rent, there are 12 who pay rents of 100*l.* or upwards ; 29 who pay rents from 50*l.* to 100*l.* ; 5 who pay rents from 40*l.* to 50*l.* ; 11 who pay rents from 30*l.* to 40*l.*—(Appendix, Table LL, p. 31 *a*.)

Of the 4 in this Union who are rated at sums under 10*l.*, and who would not be admitted by a qualification depending on a 5*l.* excess of rating above rent, it appears that,—

1 pays rent between 10*l.* and 20*l.*
3 pay rents between 5*l.* and 10*l.*

Total 4 (Table X, p. 16 *c* ; and Local Reports, Appendix, p. 133.)

20*l.* rating and 5*l* excess.

Referring to the rents of the 25 who are rated at sums under 20*l.*, and who would not be admitted by the second qualification if fixed at 5*l.*, it appears that,—

8 of the 25 pay rents between 20*l.* and 30*l.*

THIRD REPORT.

Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualification

Unions in Munster.

13 of the 25 pay rents between 10*l.* and 20*l.*
4 of the 25 pay rents between 5*l.* and 10*l.*

Total 25 (Table X, p. 17 *c*; and Appendix, Fermoy.)

In Listowel Union the rents, valuations, and areas of the holdings of 217 10*l.* electors were ascertained. A single qualification, depending on a rating of 8*l.*, would exclude 38. A single qualification, depending on a 5*l.* excess of rating above rent, would exclude 179. Those two tests adopted as auxiliary qualifications would exclude 35.

LISTOWEL UNION, COUNTY KERRY.—EFFECT OF TWO QUALIFICATIONS.

				Number of the preceding who would be excluded by adopting a single qualification, depending on being *rated* at the following amounts.			
Number of £10 Electors, registered 1833 to 1840, whose rents, rating, and areas of their holdings were ascertained. 217.				£8.	£10.	£15.	£20.
				38	54	90	115
				Of whom there would remain excluded notwithstanding an alternative qualification, fixed as in margin.			
Number of the preceding who would be excluded by adopting a single qualification, depending on *excess of rating above rent* fixed at the following amounts viz.:—	£1.	108	Of whom there would remain excluded, notwithstanding an alternative qualification fixed as above.	14	23	37	51
	£3.	154		30	42	70	88
	£5.	178		34	48	80	102
	£8.	193		38	54	90	112
	£10.	203		38	54	90	114

Appendix, Table (NN), No. 11, p. 44 *a*.

5*l.* excess.

Of the 178 who would be excluded by a test depending on a 5*l.* excess of rating above rent, 17 hold 100 acres and upwards, 48 hold between 50 and 100, and 19 between 40 and 50.

And referring to the rents to which they are subject, it appears that 2 pay rents of 100*l.* and upwards, 11 from 50*l.* to 100*l*, 9 from 40*l.* to 50*l.*, and 5 are not subject to any rent. (Appendix, Table LL, p. 32 *a*.)

8*l.* rating and 5*l.* excess.

Referring to the rents and the areas of the holdings of the 34 who would be excluded by an 8*l.* rating, with an auxiliary franchise, depending on excess of rating above rent, fixed at 5*l.*, it appears that of the 35 electors who would be in that case excluded,—

9 pay between 5*l.* and 10*l.* rent.
Of these, one holds between 30 and 40 acres.
one holds between 20 and 30 acres.
three hold between 10 and 20 acres.
two hold between 5 and 10 acres.
two hold under 5 acres.

20 pay under 5*l.* rent.
Of these, one holds between 30 and 40 acres.
one holds between 20 and 30 acres.
eight hold between 10 and 20 acres.
one holds between 5 and 10 acres.
nine are rated for tenements of which the land is under 5 acres.

Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualifications.

Unions in Munster.

5 are subject to no rent.
Of these, five hold tenements of which the land is under 5 acres.

Total 34 (Table X. p. 31 *c*; and Appendix to Local Reports, p. 236 *b*.)

The areas and rents of the 102 who would be excluded if the first qualification were fixed at 20*l.* and the second at 5*l.*, are as follows:—

5 of the 102 hold 100 acres and upwards.
Of these, one pays a rent between 20*l.* and 30*l.*
four pay rents between 10*l.* and 20*l.*
11 of the 102 hold between 50 and 100 acres.
Of these, four pay rents between 20*l.* and 30*l.*
six pay rents between 10*l.* and 20*l.*
one pays a rent between 5*l.* and 10*l.*
4 of the 102 hold between 40 and 50 acres.
Of these, each pay rents between 10*l.* and 20*l.*
11 of the 102 hold between 30 and 40 acres.
Of these, five pay rents between 10*l.* and 20*l.*
five pay rents between 5*l.* and 10*l.*
one pays a rent under 5*l.*
20 of the 102 hold between 20 and 30 acres.
Of these, two pay rents between 20*l.* and 30*l.*
fourteen pay rents between 10*l.* and 20*l.*
three pay rents between 5*l.* and 10*l.*
one pays a rent under 5*l.*
29 of the 102 hold between 10 and 20 acres.
Of these, two pay rents between 20*l.* and 30*l.*
eight pay rents between 10*l.* and 20*l.*
eleven pay rents between 5*l.* and 10*l.*
eight pay rents under 5*l.*
4 of the 102 hold between 5 and 10 acres.
Of these, three pay rents between 5*l.* and 10*l.*
one pays a rent under 5*l.*
18 of the 102 hold under 5 acres.
Of these, one pays a rent between 30*l.* and 40*l.*
one pays a rent between 10*l.* and 20*l.*
two pay rents between 5*l.* and 10*l.*
nine under 5*l.*
five appear to be owners of their holdings being subject to no rent.

Total 102

(Table X, p. 32 *c*; and Appendix, Listowel.)

Cashel Union.

In Cashel Union, the rents, valuations, and areas of the holdings of 141 10*l.* electors were ascertained. Of these 11 would be excluded by a test depending on a rating at 8*l.* if adopted singly; 122 would be excluded by a test depending at 5*l.* excess of rating above rent, 11 would be excluded, if those two tests were adopted as auxiliary qualifications.

THIRD REPORT.

Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualifications.

Unions in Munster.

CASHEL UNION, COUNTY OF TIPPERARY.—EFFECT OF TWO QUALIFICATIONS.

Number of £10 Electors, registered 1833 to 1840, whose rents, rating, and areas of their holdings were ascertained. 141				Number of the preceding who would be excluded by adopting a single qualification, depending on being *rated* at the following amounts.			
				£8.	£10.	£15.	£20.
				11	18	41	54
				Of whom there would remain excluded, notwithstanding an alternative qualification fixed as in margin.			
Number of the preceding who would be excluded by adopting a single qualification, depending on *excess of rating above rent* fixed at the following amounts viz.—	£1.	109	Of whom there would remain excluded, notwithstanding an alternative qualification fixed as above.	10	17	35	42
	£3.	118		11	18	38	48
	£5.	122		11	18	39	49
	£8.	125		11	18	40	53
	£10.	132		11	18	40	53

Appendix, Table (NN), No. 3, p. 40 *a*.

5l. excess.

Of the 122 who would be excluded by a test depending at a *5l.* excess of rating above rent, 10 hold tenements of 100 acres each and upwards, and 21 hold from 50 to 100 acres each. Referring to the rents of those excluded, it appears that there are 5 who each pay rents amounting to 100*l.* and upwards, and 22 who each pay rents from 50*l.* to 100*l.*—(Appendix, Table, LL, p. 31 *a*.)

8l. rating and *5l.* excess.

Referring to the rents and areas of the holdings of the 11 who would be excluded by adopting two tests, one depending on an *8l.* rating, and the other on a *5l.* excess of rating over rent, they appear to be as follows:—

2 hold between 20 and 30 acres.
Of these one is subject to a rent under *5l.*,
the other pays between *5l.* and 10*l.*
2 hold between 10 and 20 acres. For which they pay rents between *5l.* and 10*l.*
2 hold between 5 and 10 acres.
Of these, one pays rent between *5l.* and 10*l.*
one pays rent under *5l.*
5 hold under 5 acres.
One of these pays a rent between 10*l.* and 20*l.*
three pay rent between *5l.* and 10*l.*
one pays a rent under *5l.*

Total 11 (Table X, p. 7 *c*, and Appendix to Local Reports, p. 205 *b*.)

20l. rating and *5l.* excess.

Referring to the rents and areas of the holdings of the 94 who would be excluded by the adoption of two such qualifications, the first being fixed at 20*l.* and the second at *5l.*, it appears that—

1 of the 49 holds 100 acres and upwards, for which he pays a rent between 10*l.* and 20*l.*
1 holds between 50 and 100 acres, for which he pays a rent between 10*l.* and 20*l.*
1 holds between 40 and 50 acres, for which he pays a rent between 10*l.* and 20*l.*

THIRD REPORT.

Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualifications.

Unions in Munster.

1 holds between 30 and 40 acres, for which he pays a rent between 5*l.* and 10*l.*

11 of the 49 hold between 20 and 30 acres.
Of these, three pay rents between 20*l.* and 30*l.*
six pay rents between 10*l.* and 20*l.*
one pays rent between 5*l.* and 10*l.*
one pays rent under 5*l.*

22 of the 49 hold between 10 and 20 acres.
Of these one pays rent between 20*l.* and 30*l.*
sixteen pay rents between 10*l.* and 20*l.*
five pay rents between 5*l.* and 10*l.*

2 of the 49 hold between 5 and 10 acres.
Of these, one pays rent between 5*l.* and 10*l.*
one pays rent under 5*l.*

10 of the 49 hold under 5 acres.
Of these, one pays rent between 20*l.* and 30*l.*
four pay rents between 10*l.* and 20*l.*
four pay rents between 5*l.* and 10*l.*
one pays rent under 5*l.*

Total 49 (Table X, p. 8 *c*, and Appendix, Cashel.)

Tipperary Union.

In Tipperary Union, of 103 10*l.* electors whose rents and valuations were ascertained, 6 would be excluded by a single test depending on a rating at 8*l.*; 93 would be excluded by a single test depending on 5*l.* excess of rating above rent; 6 would be excluded by adopting these two tests as auxiliary qualifications.

TIPPERARY UNION, COUNTIES OF TIPPERARY AND LIMERICK.—EFFECT OF TWO QUALIFICATIONS.

Number of £10 Electors, registered 1833 to 1840, whose rents, rating, and areas of their holdings were ascertained. 103				Number of the preceding who would be excluded by adopting a single qualification, depending on being *rated* at the following amounts			
				£8.	£10.	£15.	£20.
				6	12	21	33
				Of whom there would remain excluded, notwithstanding an alternative qualification fixed as in margin.			
Number of the preceding who would be excluded by adopting a single qualification, depending on *excess of rating above rent* fixed at the following amounts viz.—	£1.	85	Of whom there would remain excluded, notwithstanding an alternative qualification fixed as above.	6	12	19	27
	£3.	90		6	12	20	30
	£5.	93		6	12	20	31
	£8.	95		6	12	20	31
	£10.	100		6	12	21	32

Appendix, Table (NN), No. 19, p. 48 *a*.

5*l.* excess.

Referring to the rents and the areas of the holdings, of the 93 who would be excluded by adopting a single test depending on a 5*l.* excess of rating above rent, it appears that 5 of them hold each upwards of 100 acres, and 18 hold from 50 to 100 acres each. Referring to their rents, it appears that there are 7 of them who each pay a rent of 100*l.* and upwards, and 25 pay each from 50*l.* to 100*l.* (Appendix, Table LL, p. 34 *a*.)

THIRD REPORT.

Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two Qualifications.

Referring to the extent of the holdings and the rents of the 6 who are rated under 8*l.*, and who would also be excluded by a qualification depending on an excess of 5*l.* above rent, there are,—

2 who pay rents between 10*l.* and 20*l.*
Of these, one holds between 20 and 30 acres.
one holds between 5 and 10 acres.
4 of the 6 pay rents between 5*l.* and 10*l.*
And of these, one holds between 10 and 20 acres.
one holds between 5 and 10 acres.
two hold under 5 acres.

Total 6 (Table X, p. 55 *c*, and Appendix to Local Reports, p. 134 *b*.)

20*l.* rating and 5*l.* excess.

The rents and holdings of the 31 who are rated under 20*l.*, and who would also be excluded by a qualification depending on an excess of rating above rent, there are,—

2 who pay rents of from 30*l.* to 40*l.*
And of these, one holds between 10 and 20 acres.
one holds under 5 acres.
6 of the 31 pay rents of from 20*l.* to 30*l.*
And of these, two hold between 30 and 40 acres.
two hold between 20 and 30 acres.
two hold between 10 and 20 acres.
17 of the 31 pay rents of from 10*l.* to 20*l.*
And of these, one holds 100 acres and upwards.
one holds from 50 to 100 acres.
three hold from 40 to 50 acres.
two hold from 20 to 30 acres.
five hold from 10 to 20 acres.
one holds from 5 to 10 acres.
four are rated for tenements, of which the land is under 5 acres.
6 of the 31 pay rents of from 5*l.* to 10*l.*
And of these, two hold between 10 and 20 acres.
two hold between 5 and 10 acres.
two are rated for tenements, of which the land is under 5 acres.

Total 31 (Table X, p. 56 *c*, and Appendix, Tipperary.)

Waterford Union.

In Waterford Union, the number of tenements of 10*l.* electors, of which the rents, valuations, and areas were ascertained, is 43. Of these, only 2 would be excluded by adopting a single test depending on a rating of 8*l.*; 32 of the 43 would be excluded by adopting a single test depending on 5*l.* excess of rating over rent. By adopting these two tests together as auxiliary qualifications, the number excluded would be 3.

WATERFORD UNION, COUNTIES OF WATERFORD AND KILKENNY.—EFFECT OF TWO QUALIFICATIONS.

				Number of the preceding who would be excluded by adopting a single qualification, depending on being *rated* at the following amounts.			
Number of £10 Electors, registered 1833 to 1840, whose rents, rating, and areas of their holdings were ascertained.				£8.	£10.	£15.	£20.
43				3	5	8	11
				Of whom there would remain excluded, notwithstanding an alternative qualification in margin.			
Number of the preceding who would be excluded by adopting a single qualification, depending on *excess of rating above rent* fixed at the following amounts viz.—	£1.	30	Of whom there would remain excluded, notwithstanding an alternative qualification fixed as above.	2	3	6	9
	£3.	32		3	5	8	11
	£5.	32		3	5	8	11
	£8.	33		3	5	8	11
	£10.	34		3	5	8	11

Appendix, Table (NN), No. 20, p. 48 *a*.

5l. excess.

Comparing the rents, valuations, and areas of the holdings of the 32 who would be excluded by adopting a single qualification depending on an excess of 5*l.* rating over rent, it appears that 3 of the 32 hold tenements each of 100 acres and upwards; 7 hold tenements each of 50 to 100 acres.—(Appendix, Table LL, p. 34 *a*.) And referring to their rents, it appears that 5 pay rents each of 100*l.* and upwards, and 8 pay rents each from 50*l.* to 100*l.*—(Appendix, *ibid.*)

8l. rating and *5l.* excess.

On referring to the rents and the areas of the holdings of the 3 who are rated under 8*l.*, and who would not be admitted by the second qualification if fixed at 5*l.*, it will be found that there are,—

2 who pay rents from 5*l.* to 10*l.*, and hold under 5 acres.
1 pays under 5*l.* rent, and is rated for a tenement, of which the land is 5 acres.

Total 3 (Table X, p. 58 *c*, and Appendix to Local Reports, p. 439 *b*.)

20l. rating and *5l.* excess.

The rents and areas of the holdings of the 11 who are rated under 20*l.*, and who would not be preserved by a franchise depending on an excess of rating above rent,—

1 pays a rent exceeding 40*l.*, and holds between 10 and 20 acres.
1 pays a rent exceeding 20*l.*, and holds between 10 and 20 acres,
5 of the 11 pay rent from 10*l.* to 20*l.*
Of these, one holds between 20 and 30 acres.
four hold between 10 and 20 acres.
3 of the 11 pay rents from 5*l.* to 10*l.*, and hold under 5 acres.
1 of the 11 pays rent under 5*l.*, and holds under 5 acres.

Total 11 (Table X, p. 59 *c*, and Appendix, Waterford.)

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Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualifications.

Unions in Munster.

In Lismore Union the number whose rents were ascertained was 83; of these a single qualification by rating fixed at 8*l.* would exclude 7. A single qualification depending on excess of rating above rent, fixed at 5*l.*, would exclude 25. If both qualifications were adopted the number excluded would be 5.

LISMORE UNION, COUNTY OF WATERFORD.—EFFECT OF TWO QUALIFICATIONS.

Number of £10 Electors, registered 1833 to 1840, whose rents, rating, and areas of their holdings were ascertained. 83				Number of the preceding who would be excluded by adopting a single qualification depending on being *rated* at the following amounts.			
				£8.	£10.	£15.	£20.
				7	16	25	39
				Of whom there would remain excluded, notwithstanding an alternative qualification fixed as in margin.			
Number of the preceding who would be excluded by adopting a single qualification, depending on *excess of rating above rent* fixed at the following amounts viz.:—	£1.	8	Of whom there would remain excluded, notwithstanding an alternative qualification fixed as above.	1	1	1	2
	£3.	13		1	2	2	4
	£5.	25		5	8	8	11
	£8.	38		7	16	18	24
	£10.	48		7	16	24	31

Table (NN), No. 10, p. 43 *a*.

5*l.* excess.

Referring to the tables, for the areas and rents of the holdings of the 25 who would be excluded by adopting a single qualification, depending on an excess of 5*l.* rating over rent, it will be found that 3 hold 100 acres and upwards, and 2 hold between 50 and 100 acres. Referring to their rents it appears that 1 pays 100*l.* and upwards, and 5 pay between 50*l.* and 100*l.* each.—(Appendix, Table LL, p. 32 *a*.)

8*l.* rating and 5*l.* excess.

The 5 in this Union who are rated under 8*l.*, and who would also be excluded by a test depending on an excess of 5*l.* rating over rent, are rated for tenements of which the land is under 5 acres, and they are subject to rents not amounting to 5*l.*

20*l.* rating and 5*l.* excess.

The holdings and the rents of the 11 who are rated under 20*l.*, and who would not be preserved by the second qualification if fixed at 5*l.*:—

3 pay a rent from 10*l.* to 20*l.*, and hold between 20 and 30 acres.
1 of the 11 pays from 5*l.* to 10*l.*, and holds under 5 acres.
7 of the 11 are rated for tenements, of which the land is under 5 acres; the rents to which they are subject are under 5*l.*

Total. . 11

(Table X, pp. 28 *c*, 29 *c*; and Appendix to Local Reports, 316 *b*.)

In Dungarvan Union, in the County of Waterford, the number of tenements of 10*l.* electors, of which the rents, valuations, and areas could be ascertained, is 62. Of these, 59 would be excluded by adopting a single test depending on a rating of 8*l.*; 32 of the 43 would be excluded by adopting a single test depending on 5*l.* excess of rating over rent. By adopting these two tests together as auxiliary qualifications, the number excluded would be 3.

DUNGARVAN UNION, COUNTY OF WATERFORD.—EFFECT OF TWO QUALIFICATIONS.

Number of £10 Electors, registered 1833 to 1840, whose rents, rating, and areas of their holdings were ascertained.				Number of the preceding who would be excluded by adopting a single qualification depending on being *rated* at the following amounts.			
				£8.	£10.	£15.	£20.
62				59	61	61	62
				Of whom there would remain excluded, notwithstanding an alternative qualification fixed as in margin.			
Number of the preceding who would be excluded by adopting a single qualification depending on *excess of rating above rent* fixed at the following amounts viz.	£1.	40	Of whom there would remain excluded, notwithstanding an alternative qualification fixed as above.	40	40	40	40
	£3.	56		54	56	56	56
	£5.	60		58	60	60	60
	£8.	61		59	61	61	61
	£10.	61		59	61	61	61

Appendix, Table (NN), No. 5, p. 41 *a*.

Comparing the rents, valuations, and areas of the holdings of the 60 who would be excluded by adopting a single qualification depending on an excess of 5*l*. rating over rent, it appears that 9 of the 60 hold tenements each of 50 acres and upwards; 8 hold tenements each of 40 to 50 acres.—(Appendix, Table LL. p. 31 *a*.) And referring to their rents, it appears that 14 pay rents each from 5*l*. to 10*l*.—(Appendix, *ibid*.)

On referring to the rents and the areas of the holdings of the 58 who are rated under 8*l*., and who would not be admitted by the second qualification if fixed at 5*l*., it will be found that none of them hold less than 10 acres of land.

8 of the 58 hold 50 acres and upwards.
7 between 40 and 50 acres.
11 between 30 and 40.
20 between 20 and 30.
12 between 10 and 20.

Total 58 (Table X, p. 13 *c*; and Appendix to Local Reports, p. 305 *b*.)

Unions in Leinster.

Roscrea Union.

In Roscrea Union, the greater part of which is in the province of Leinster, there was an opportunity of ascertaining the rents, areas, and valuation of 111 tenements of 10*l*. electors. Of these an 8*l*. rating adopted as a single test would exclude 13. A 5*l*. excess of rating over rent if adopted as a single test would exclude 96. If these two tests were adopted as auxiliary qualifications the number excluded would be 13.

THIRD REPORT.

Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating

Effect of Two alternative Qualifications.

Unions in Leinster.

ROSCREA UNION, KING'S COUNTY, QUEEN'S COUNTY, AND TIPPERARY.—EFFECT OF TWO QUALIFICATIONS.

				Number of the preceding who would be excluded by adopting a single qualification depending on being *rated* at the following amounts.			
Number of £10 Electors, registered 1833 to 1840, whose rents, rating, and areas of their holdings were ascertained. 111				£8.	£10.	£15.	£20.
				13	16	35	62
				Of whom there would remain excluded, notwithstanding an alternative qualification fixed as in margin.			
Number of the preceding who would be excluded by adopting a single qualification, depending on *excess of rating above rent* fixed at the following amounts viz.:—	£1.	82	Of whom there would remain excluded, notwithstanding an alternative qualification fixed as above.	12	14	32	47
	£3.	90		13	16	35	53
	£5.	96		13	16	35	55
	£8.	105		13	16	35	60
	£10.	107		13	16	35	61

Appendix, Table (NN), No. 17, p. 47 *a*.

5l. excess.

Referring to the areas of the holdings of the 96 who would be excluded by a test of 5*l.* excess of rating above rent, it appears that 5 of them hold upwards of 100 acres each, and 14 hold from 50 to 100 acres each; and referring to their rents it appears that 10 pay from 50*l.* to 100*l.* each.—(Appendix, Table LL p 34 *a*.)

8l. rating and *5l.* excess.

The extent of the holdings and the rents of the 13 who are rated under 8*l.*, who would not be admitted by the second qualification if fixed at 5*l*, there are:—

2 pay rents of from 10*l.* to 20*l.*, and hold between 10 and 20 acres.
8 pay rents of from 5*l.* to 10*l.*
And of these, one holds between 10 and 20 acres.
four hold between 5 and 10 acres.
three hold under 5 acres.
3 pay rents under 5*l.*, and are rated for tenements of which the land is under 5 acres.

Total 13 (Table X. p. 49 *c*; and Appendix to Local Reports, p. 171 *b*.)

20l. rating and *5l.* excess.

The holdings and the rents of the 55 who are rated under 20*l.*, and who would not be admitted by the second qualification if fixed at 5*l.*, are as follows:—

10 of the 55 pay rents of from 20*l.* to 30*l.*
And of these, two hold from 40 to 50 acres.
six hold from 20 to 30 acres.
one hold from 10 to 20 acres.
one is rated for a tenement, of which the land is under 5 acres.
31 of the 55 pay rents of from 10*l.* to 20*l.*
And of these, three hold from 50 to 100 acres.
two hold from 40 to 50 acres.
one holds from 30 to 40 acres.
seven hold from 20 to 30 acres.
fourteen hold from 10 to 20 acres.

one holds from 5 to 10 acres.
three are rated for tenements, of which the land is under 5 acres.

Ten-Pound County Electors.

11 of the 55 pay rents of from 5*l.* to 10*l.*
And of these, two hold from 10 to 20 acres.
four hold from 5 to 10 acres.
five hold under 5 acres.

Effect of a Qualification depending on Excess of Rating above Rent.

3 of the 55 are subject to rents under 5*l.*, and are rated for tenements of which the land is under 5 acres.

Effect of Two alternative Qualifications.

Total 55 (Table X, p. 50 *c*; and Appendix, Roscrea.)

Unions in Leinster.

In the Longford Union, the greater part of which is in the county of Longford, but which extends into the county Roscommon, the rents of 127 10*l.* electors were ascertained.

Longford Union.

Of these 82 would be excluded by substituting for the present franchise a single qualification, depending on an excess of 5*l.* rating above rent.

The effect of adopting two qualifications, one depending on amount of rating, the other on excess of rating above rent, will be seen from the following table:—

LONGFORD UNION, COUNTY LONGFORD.—EFFECT OF TWO QUALIFICATIONS.

Number of £10. Electors, registered 1833 to 1840, whose rents, rating, and areas of their holdings were ascertained. 127				Number of the preceding who would be excluded by adopting a single qualification depending on being *rated* at the following amounts.			
				£8.	£10.	£15.	£20
				2	8	25	57
				Of whom there would remain excluded, notwithstanding an alternative qualification fixed as in margin.			
Number of the preceding who would be excluded by adopting a single qualification depending on *excess of rating above rent* fixed at the following amounts viz.:—	£1.	24	Of whom there would remain excluded, notwithstanding an alternative qualification fixed as above.	1	1	5	13
	£3.	49		1	4	12	24
	£5.	82		2	5	19	41
	£8.	110		2	8	24	54
	£10.	121		2	8	25	57

Appendix, Table (NN), No. 13, p. 45 *a*.

Referring to the table showing the areas of the holdings of the 82 electors who would be excluded by adopting a single qualification, depending on a 5*l.* excess of rating above rent, it appears that four hold between 50 and 100 acres, and five hold from 40 to 50 acres.

5*l.* excess.

One pays rent between 50*l.* and 100*l.*, and three pay rents between 40*l.* and 50*l.* each.—(Appendix, Table LL, p. 33 *a*.)

Referring to the table showing the rents and the areas of the holdings of the two who would be excluded by the substitution for the present franchise of two qualifications, one depending on an 8*l.* rating and the other on an excess of 5*l.* rating over rent, it appears that of those two voters one pays rent between 10*l.* and 20*l.*, and holds between 10 and 20 acres; the other holds between 10 and 20 acres, and is subject to a rent under 5*l.*—(Table X, p. 37 *c*; and Local Reports, Appendix, p. 20.)

8*l.* rating, and 5*l.* excess.

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Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualifications.

Unions in Connaught.

Referring to the tables for the rents and holdings of the 21 who would be excluded by adopting a single qualification depending on excess of rating above rent fixed at 5*l.*, it will be found that 20 of the 21 hold 10 acres and upwards each; and, referring to their rents, it appears that 1 pays a rent of 50*l.* and upwards, and the number who pay upwards of 10*l.* each is 14. (Appendix, Table LL, p. 34 *a.*)

Of the 7 who would be excluded if two qualifications were adopted, the first being fixed at 8*l.*, and the second at 5*l.*, it appears that—

6 of the 7 hold between 10 and 20 acres.
Of these, one pays a rent between 10*l.* and 20*l.*
three pay rents between 5*l.* and 10*l.*
two pay rents under 5*l.*
1 holds between 5 and 10 acres.
He pays a rent between 10*l.* and 20*l.*

Total 7 (Table X, p. 52 *c*; and Appendix to Local Reports, p. 123 *b.*)

Of the 15 who would be excluded if the first qualification was fixed at 20*l.*, and the second at 5*l.*—

4 of the 15 hold between 20 and 30 acres.
Each of these pays rents between 10*l.* and 20*l.*
10 of the 15 hold between 10 and 20 acres.
Of these, three pay rents between 10*l.* and 20*l.*
five pay rents between 5*l.* and 10*l.*
two pay rents under 5*l.*
1 of the 15 holds between 5 and 10 acres.
He pays between 10*l.* and 20*l.* rent.

Total 15 (Table X, p. 53 *c*; and Appendix, Sligo.)

Unions in Ulster.

Armagh Union.

In the Union of Armagh the number of electors whose rents were ascertained, is 33. Of these, it appears that by substituting for the present franchise a single qualification depending on rating at 8*l.*, the number excluded would be two. By substituting a single test depending on an excess of rating above rent, fixed at 5*l.* there would be 15 excluded.

If two qualifications were substituted for the present franchise, one depending on a rating at 8*l.*, and the auxiliary qualification depending on an excess of rent above rating fixed at 5*l.*, two of the 33 whose rents were ascertained would be excluded.

If the qualification by amount of rating were fixed at 20*l.*, and the auxiliary qualification at 5*l.*, there would be 14 excluded out of the 33.

The following table will show the effect of adopting two such qualifications fixed at various amounts.

Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualification.

Unions in Ulster.

ARMAGH UNION, COUNTY ARMAGH.—EFFECT OF TWO QUALIFICATIONS.

Number of £10. Electors, registered 1833 to 1840, whose rents, rating, and areas of their holdings were ascertained. 33.				Number of the preceding who would be excluded by adopting a single qualification depending on being *rated* at the following amounts.			
				£8.	£10.	£15.	£20.
				2	4	14	20
				Of whom there would remain excluded, notwithstanding an alternative qualification fixed as in margin.			
Number of the preceding who would be excluded by adopting a single qualification depending on *excess of rating above rent* fixed at the following amounts, viz:—	£1.	8	Of whom there would remain excluded, notwithstanding an alternative qualification fixed as above.	1	2	6	7
	£3.	12		2	4	9	11
	£5.	15		2	4	10	14
	£8.	22		2	4	14	19
	£10.	23		2	4	14	19

Appendix, Table (NN), No. 1, p. 39 *a*.

Of the 15 who would be excluded by the adoption of a single test depending on an excess of 5*l*. above rent, it appears that one pays a rent of 50*l*, and upwards, and another pays a rent between 40*l*. and 50*l*. (Appendix, Table L L, p. 30 *a*.) 5*l*. excess.

On referring to the rents and the extent of the holdings of the two who are rated at sums under 8*l*. and who would not be admitted by the second qualfication if fixed at 5*l*., it appears that one of them pays a rent exceeding 10*l*. The other is subject to a rent not amounting to 5*l*. and holds from 5 to 10 acres. 8*l*. rating and 5*l*. excess.

With regard to the rents and the areas of the holdings of the 14 electors who would be excluded by substituting for the present franchise two qualifications, one depending on a rating at 20*l*. and the other on an excess of rating above rent fixed at 5*l*., it appears that,— 20*l*. rating and 5*l*. excess.

1 pays a rent exceeding 50*l*.
9 pay rents from 10*l*. to 20*l*.
3 pay rents from 5*l*. to 10*l*.
Of these, two hold from 10 to 20 acres each,
one holds from 5 to 10 acres.
1 is subject to a rent under 5*l*. and holds from 5 to 10 acres in this Union, but it appears that his qualification arises partly out of land in another Union.

Total 14 (Table X, p. 2 *c*; and Appendix to Local Reports, p. 85 *b*.)

In the Union of Londonderry, the only electors whose rents were ascertained are persons on one estate who hold under leases 70 years old; and on referring to the table of electors in the Appendix to that Union, it will be found that the rents to which they are subject appear to be merely head rents, frequently not amounting to one-fifth of the sums at which they are valued: upon these electors, therefore, a qualification depending on an excess of rating above rent would not Londonderry Union

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Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualifications.

Unions in Ulster.

operate with the same severity as upon 10*l.* electors in general. It appears that of the 46 10*l.* electors whose rent was ascertained in this Union, only 2 would be excluded by substituting for the present franchise a qualification depending on an excess of rating above rent fixed at 5*l.*

The effect on these 46 electors of adopting two qualifications, one depending on amount of rating, the other on excess of rating above rent, will be seen from the following table :—

LONDONDERRY UNION, COUNTY OF LONDONDERRY AND COUNTY OF DONEGAL.—EFFECT OF TWO QUALIFICATIONS.

Number of £10 Electors, registered 1833 to 1840, whose rents, rating, and areas of their holdings were ascertained. 46.				Number of the preceding who would be excluded by adopting a single qualification depending on being *rated* at the following amounts.			
				£8.	£10.	£15.	£20.
				1	2	4	8
				Of whom there would remain excluded, notwithstanding an alternative qualification fixed as in margin.			
Number of the preceding who would be excluded by adopting a single qualification depending on *excess of rating above rent* fixed at the following amounts, viz. :—	£1.	1	Of whom there would remain excluded notwithstanding an alternative qualification fixed as above.	1	1	1	1
	£3.	1		1	1	1	1
	£5.	2		1	2	2	2
	£8.	5		1	2	4	4
	£10.	7		1	2	4	5

Appendix, Table (NN), No. 12, p. 44 *a*.

As these 46 electors hold under leases 70 years old, it may be inferred from this result that the effect on the other electors in this Union, whose rents were not ascertained, of a qualification depending on an excess of rating above rent would be to exclude a larger proportion.

5*l.* excess.

Referring to the table showing the areas of the holdings of the 2 electors who would be excluded by adopting a single qualification, depending on a 5*l.* excess of rating above rent, it appears that one holds between 30 and 40 acres, for which he is only subject to a rent between 4*l.* and 5*l.*, and the other holds between 8 and 10 acres, and pays between 9*l.* and 10*l.* (Appendix, Table L L, p. 33 *a*.) The former would be admitted by a qualification depending on being rated at 8*l.*, but the latter would remain excluded.

If the qualifications adopted were a 20*l.* rating and a 5*l.* excess of rating above rent, both would be excluded. (Table X, pp. 34 *c*, 35 *c* ; and Appendix to Local Reports, p. 54 *b*.)

Cootehill Union.

In Cootehill Union the number of Ten-pound electors whose rents were ascertained is 249. If for the present franchise a qualification were substituted depending on the valuation of the tenement of the occupier exceeding the rent by 5*l.*, it appears that out of the 249 there would be 149 excluded from the elective franchise.

If two qualifications, one depending on being rated at 8*l.*, and the other on an excess of rating above rent fixed at 5*l.*, the number excluded would be 9. If the first qualification were fixed at 20*l.*, and the second at 5*l.*, the number excluded would be 98. The effect in respect of the numbers excluded of adopting two such qualifications, fixed at these and other amounts, will appear from the following table :—

COOTEHILL UNION, COUNTY CAVAN and COUNTY MONAGHAN.—EFFECT OF TWO QUALIFICATIONS.

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Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualifications

Unions in Ulster.

Number of £10. Electors, registered 1833 to 1840, whose rents, rating, and areas of their holdings were ascertained. 249.			Number of the preceding who would be excluded by adopting a single qualification depending on being *rated* at the following amounts.			
			£8.	£10.	£15.	£20.
			10	24	91	136
			Of whom there would remain excluded, notwithstanding an alternative qualification fixed as in margin.			
Number of the preceding who would be excluded by adopting a single qualification depending on *excess of rating above rent* fixed at the following amounts viz.:—	£1.	93	5	15	44	61
	£3.	125	5	16	54	80
	£5.	149	9	23	69	98
	£8.	180	10	24	80	113
	£10.	206	10	24	87	127

Of whom there would remain excluded, notwithstanding an alternative qualification fixed as above.

Appendix, Table (NN), No. 4, p. 40 *a*.

Referring to the areas of the holdings of the 149 who would be excluded by substituting for the present franchise a test depending on a 5*l*. excess of rating above rent, it appears that four of those electors hold 50 acres or upwards, and five hold from 40 to 50 acres each. The number who hold 10 acres and upwards is 133. (Appendix, Table LL, p. 31 *a*.) Referring to their rents, it appears that one pays 50*l*. and upwards, four pay between 40*l*. and 50*l*., and the number who pay rents of 10*l*. and upwards is 119. (Appendix, *ibid*.) 5*l*. excess.

On referring to the rents and the areas of the holdings of the nine electors who would be excluded by substituting for the present franchise, two qualifications, one depending on being rated at 8*l*. the other on a 5*l*. excess of rating above rent, it appears that of those nine:— 8*l*. rating and 5*l*. excess.

5 pay rents between 5*l*. and 10*l*.
Of those, one holds from 10 to 20 acres.
three hold from 5 to 10 acres.
one under 5 acres.
4 pay rents under 5*l*.
Of those, two hold between 10 and 20 acres.
one holds between 5 and 10 acres.
one under 5 acres.

Total 9 (Table X, p. 10 *c*; and Appendix to Local Reports, p. 156 *b*.)

Referring to the tables for the holdings of the 98 who would be excluded by substituting for the present franchise two qualifications, one a 20*l*. rating, and the other an excess of rating over rent of 5*l*., it appears that of those 98 there are:— 20*l*. rating, and 5*l*. excess.

2 who pay rents between 20*l*. and 30*l*.
And of those, one holds between 10 and 20 acres,
and one holds under 5 acres.
66 of the 98 pay rents of from 10*l*. to 20*l*.
And of those there are, three who hold from 30 to 40 acres.
fifteen who hold from 20 to 30 acres.
forty-four who hold from 10 to 20 acres.
three who hold from 5 to 10 acres.
And one who holds under 5 acres.

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Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualifications.

Unions in all the Provinces.

26 of the 98 pay rents of from 5*l.* to 10*l*
And of those there are, two who hold from 20 to 30 acres.
seventeen who hold from 10 to 20 acres.
six who hold from 5 to 10 acres.
And one who holds under 5 acres.
4 of the 98 pay rents under 5*l.*
And of those there are, two who hold from 10 to 20 acres.
one who holds from 5 to 10 acres.
And one who holds under 5 acres.

Total 98 (Table X, p. 11 *c*; and Appendix, Cootehill.)

Combining the results obtained from the above 20 Unions, the number of electors registered during eight years in those Unions from 1833 to 1840 inclusive, whose rents and rating were ascertained, amounts to 2,255. Of these it appears that about three-fourths would be excluded by substituting for the present franchise a qualification depending on an excess of rating above rent, fixed at 5*l.* If fixed at 10*l.* it would exclude about nine-tenths of the whole.

By substituting for the present franchise two alternative qualifications, one depending on being rated at 8*l.*, and the other on an excess of rating above rent fixed at 5*l.*, the number excluded would be 219, being not quite one-tenth. By fixing the first qualification at 20*l.*, and the second at 5*l.*, the number excluded would be 828, being more than one-third. The numbers excluded by adopting two such qualifications, fixing them at other amounts, will be seen by the following table:—

SUMMARY OF 20 UNIONS.—EFFECT OF TWO ALTERNATIVE QUALIFICATIONS.

				Number of the preceding who would be excluded by adopting a single qualification depending on being *rated* at the following amounts.			
Number of £10 Electors, registered 1833 to 1840, whose *rating* and *rents* were ascertained.				£8.	£10.	£15.	£20.
2,255				229	352	689	979
				Of whom there would remain excluded, notwithstanding an alternative qualification fixed as in margin.			
Number of the preceding who would be excluded by adopting a single qualification depending on *excess of rating above rent* fixed at the following amounts viz.:—	£1.	1,236	Of whom there would remain excluded, notwithstanding an alternative qualification fixed as above.	147	226	400	541
	£3.	1,494		197	295	532	719
	£5.	1,687		219	330	607	828
	£8.	1,861		229	351	662	912
	£10.	1,960		229	352	680	946

Appendix, Table (N), p. 38 *a*.

5*l.* excess of rating above rent.

The areas of the holdings of the 1687 who would be excluded by the adoption of a single test depending on a 5*l.* excess of rating above rent will be found on referring to the tables annexed to this Report.—Table L, p. 30 *a*. It appears that—

87 of the 1,687 hold tenements of 100 acres or upwards each.
267 hold from 50 to 100 acres each.
142 hold from 40 to 50 acres each.
213 hold from 30 to 40 acres each.
366 hold from 20 to 30 acres each.

Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualifications.

Unions in all the Provinces.

330 hold from 10 to 20 acres each.
66 hold from 5 to 10 acres each.
120 are rated for tenements consisting of a house only, or house and land under 6 acres.
In 96 instances the rents and valuations, but not the areas of the holdings, were ascertained.

Total 1,687

Viewing these 1,687 electors with reference to the rents paid by them it appears that there are—

65 of the 1,687 who each pay rents of 100*l.* or upwards.
222 who each pay from 50*l.* to 100*l.*
112 who each pay from 40*l.* to 50*l.*
176 who each pay from 30*l.* to 40*l.*
315 who each pay from 20*l.* to 30*l.*
456 who each pay from 10*l.* to 20*l.*
211 who each pay from 5*l.* to 10.
124 who are subject to rents not amounting to 5*l.* each : and
6 who appear to be owners of their holdings, being subject to no rent.

Total, 1,687

(Appendix, Table L, p. 30 *a.*)

10*l.* excess of rating above rent.

Such being the effect on the present electors of substituting for the existing franchise a single qualification depending on a 5*l.* excess of rating above rent, it will probably not be considered necessary to consider in detail the effect of such a qualification if fixed at 10*l.* It will be found on referring to the tables in the Appendix, that the 1,960 electors who in that case would be excluded occupy tenements of which the areas and the rents do not appear to be inferior to those of the 252 who would remain on the register. (Table L, p. 30 *a.*)

20*l.* rating and 5*l.* excess.

If it were resolved to substitute for the present franchise two alternative qualifications, one depending on being rated at 20*l.*, the other depending on a 5*l.* excess of rating above rent, the number excluded out of the 2,255, as already observed, would amount to 828. The areas and rents of their holdings will be found on referring to the tables in the Appendix. The following analysis will show with regard to nearly every one of those electors, the class to which his holding belongs in respect of its extent and the rent which he pays for it. It appears that—

7 of the 828 each hold 100 acres and upwards.
Of these, one pays a rent between 20*l.* and 30*l.*
six pay rents between 10*l.* and 20*l.*
41 of the 828 each hold between 50 and 100 acres.
Of these, four pay rents between 20*l.* and 30*l.*
twenty-three pay rents between 10*l.* and 20*l.*
thirteen pay rents between 5*l.* and 10*l.*
one pays a rent under 5*l.*
31 of the 828 each hold between 40 and 50 acres.
Of these, one pays a rent between 30*l.* and 40*l.*
five pay rents between 20*l.* and 30*l.*
fourteen pay rents between 10*l.* and 20*l.*
five pay rents between 5*l.* and 10*l.*
six pay rents under 5*l.*
56 of the 828 each hold between 30 and 40 acres.
Of these, one pays a rent between 30*l.* and 40*l.*
six pay rents between 20*l.* and 30*l.*
twenty-four pay rents between 10*l.* and 20*l.*
thirteen pay rents between 5*l.* and 10*l.*
twelve pay rents under 5*l.*
207 of the 828 each hold between 20 and 30 acres.
Of these, one pays a rent between 50*l.* and 100*l.*
twenty-one pay rents between 20*l.* and 30*l.*

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Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualifications.

Unions in all the Provinces.

one hundred and thirty-three pay rents between 10*l.* and 20*l.*
twenty-five pay rents between 5*l.* and 10*l.*
twenty-seven pay rents under 5*l.*

289 of the 828 each hold between 10 and 20 acres.
Of these, one pays a rent between 40*l.* and 50*l.*
three pay rents between 30*l.* and 40*l.*
seventeen pay rents between 20*l.* and 30*l.*
one hundred and fifty-nine pay rents between 10*l.* and 20*l.*
eighty-one pay rents between 5*l.* and 10*l.*
twenty-seven pay rents under 5*l.*
and one pays no rent.

64 of the 828 each hold between 5 and 10 acres.
Of these, one pays a rent between 20*l.* and 30*l.*
nineteen pay rent between 10*l.* and 20*l.*
thirty-four pay rents between 5*l.* and 10*l.*
ten pay rents under 5*l.*

108 of the 828 are each rated for a house or house and land under 5 acres.
Of these, two pay rents between 30*l.* and 40*l.*
five pay rents between 20*l.* and 30*l.*
twenty pay rents between 10*l.* and 20*l.*
thirty-five pay rents between 5*l.* and 10.
forty-one pay rents under 5*l.*
and five of them are owners of their holdings being subject to no rent.

25 of the 828 hold tenements of which the rents were ascertained, but not the areas.
Of these eight pay rents between 20*l.* and 30*l.*
thirteen pay rents between 10*l.* and 20*l.*
four pay rents between 5*l.* and 10*l.*

Total 828

(Appendix, Table M, p. 36 *a.*)

The adoption, therefore, of two alternative qualifications in lieu of the present franchise, one requiring the occupier to be rated at 20*l.* or upwards, the other a 5*l.* excess of rating above rent, would exclude many, the areas and rents of whose holdings indicate that they belong to as high a class of occupiers as many of those who would remain on the register.

8*l.* rating and 5*l.* excess,

If the first of the two qualifications proposed to be adopted were fixed at 8*l.* and the second at 5*l.*, the number excluded, as we have already observed, would be 219. On referring to the rents and the areas of their holdings it appears that:—

9 of the 219 hold between 50 and 100 acres each.
Of these eight pay rents between 5*l.* and 10*l.*
one pays a rent under 5*l.*

8 of the 219 hold between 40 and 50 acres each.
Of these, two pay rents between 5*l.* and 10*l.*
six pay rents under 5*l.*

14 of the 219 hold between 30 and 40 acres each.
Of these, three pay rents between 5*l.* and 10*l.*
eleven pay rents under 5*l.*

35 of the 219 hold between 20 and 30 acres each.
Of these, three pay rents between 10*l.* and 20*l.*
five pay rents between 5*l.* and 10*l.*
twenty-seven pay rents under 5*l.*

51 of the 219 hold between 10 and 20 acres each.
Of these, four pay rents between 10*l.* and 20*l.*
nineteen pay rents between 5*l.* and 10*l.*
twenty-seven pay rents under 5*l.*
one pays no rent.

Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two alternative Qualifications.

Unions in all the Provinces.

35 of the 219 hold between 5 and 10 acres each.
Of these, four pay rents between 10*l.* and 20*l.*
twenty-two pay rents between 5*l.* and 10*l.*
nine pay rents under 5*l.*
67 of the 219 hold under 5 acres each.
Of these, one pays a rent between 10*l.* and 20*l.*
twenty-three pay rents between 5*l.* and 10*l.*
thirty-eight pay rents under 5*l.*
five pay no rent.

Total 219

(Appendix, Table M, p. 35 *a*, and see the Appendix to Local Reports, Tables of Electors, in the above 20 Unions.)

Electors whose rents were ascertained, belong to the ordinary class of electors.

Comparing the foregoing county electors whose rents were ascertained in 20 Unions, with the rest of those registered during those years, who were traced in the rate books, we find that those of whom we succeeded in ascertaining the rents, do not appear to differ in any material respect from the rest. The following tables afford an opportunity of comparing the extent of the holdings of those whose rents were ascertained with the others.

TABLE of TEN-POUND ELECTORS in FORTY-EIGHT UNIONS, Registries 1833 to 1840, inclusive.—AREAS of HOLDINGS.

Number traced in Rate Book whose Valuations were ascertained, in 48 Unions.	Of whom there are holding tenements consisting of a House, or House and Land, or Land only, the land being of the following extent.								Extent not returned.
	100 acres and upwards.	50 acres and upwards.	40 acres and upwards.	30 acres and upwards.	20 acres and upwards.	10 acres and upwards.	5 acres and upwards.	House only, or House and Land under 5 Acres.	
8,676*	655	2,082	2,817	3,966	5,542	7,226	7,623	920	133†

Appendix, Table (G), No. 1, p. 9 *a*.

The following table classifies the persons whose rents were ascertained, as well as their valuations, with reference to the areas of their holdings.

TABLE of TEN-POUND ELECTORS, Registries 1833 to 1840, inclusive, areas of the holdings of those whose Rents were ascertained in 20 of the foregoing Unions.

Number whose *rents* were ascertained in 20 of the 48 Unions in preceding table.	Of whom there are holding tenements consisting of a House, or House and Land, or Land only, the land being of the following extent.								Extent not returned.
	100 acres and upwards.	50 acres and upwards.	40 acres and upwards.	30 acres and upwards.	20 acres and upwards.	10 acres and upwards.	5 acres and upwards.	House only, or House and Land under 5 Acres.	
2,255	149	533	731	1,032	1,480	1,890	1,962	174	119*

Appendix, Table (K), p. 29 *a*.

We have no reason to think, therefore, that the electors whose rents we did not succeed in ascertaining, would be affected in a less degree by the adoption of a qualification depending on an excess of rating above rent, than those whose rents were ascertained.

Two classes of electors who are rated at low amounts.

It will be perceived, on a view of the electors, with reference to their rents and the extent of their holdings, who would be excluded by the adoption of a single qualification depending on being rated at a certain amount, that the persons excluded are of two classes, first, those who hold farms of considerable extent,

* The number in the Table at p. 14, *ante*, which comprises only 47 Unions, is 8,558. The Union of Fermoy was not included in that Table, the rents and Valuations only, and not the areas of the holdings of the Electors, having been ascertained in that Union.

† 118 of these are Electors in Fermoy Union, whose rents and valuations were ascertained, but not the areas of their holdings. For their rents, see Tables LL, p. 31 *a*; X, p. 16 *c*, and Appendix, Fermoy, p. 133.

THIRD REPORT.

Ten-Pound County Electors.

Effect of a Qualification depending on Excess of Rating above Rent.

Effect of Two Qualifications.

Unions in all the Provinces.

sometimes exceeding 100 acres, in localities, apparently mountain districts and places distant from towns, where land is cheap, rents low, and the valuation still lower; secondly, the owners of smaller tenements subject to no rent or one of trifling amount. Thus of the persons excluded by a qualification depending on being rated at 8*l.*, it appears that there are some who occupy tenements of 100 acres and upwards in extent, and many who occupy from 30 to 50 acres (*ante*, p. liv); these persons may be well entitled to register, as deriving a profit of 10*l.* a-year from their farms, under one of the two prevailing constructions of the Reform Act, even if not under that which requires the claimant to show that if he were to become a landlord and let his tenement, he could obtain a profit of 10*l.* a-year as an additional rent. The second class of persons who appear rated at low amounts, as we have already observed, are those who are owners of small tenements for which they pay no rent, or one of trifling amount. They have been considered entitled to the franchise under the Reform Act, and admitted to register. The same qualification that would exclude electors, whose tenements belong to the two classes we have referred to, would necessarily prevent from obtaining the franchise in future, classes of persons similarly situated, who under the provisions of the Reform Act would be entitled to register. A qualification depending on rating to the poor, unless fixed at a low amount, would therefore, operate as a transfer of the franchise from classes of occupiers, some now enjoying it and others entitled to obtain it under the Reform Act, to any new class who might be admitted. With respect to the sums at which, as we have stated, many of the electors are rated, it is unnecessary for us, having detailed the evidence, to observe that those amounts are in every Union in Ireland, which we have visited, an under-estimate of the letting value of their holdings.

The Poor Law Valuators have used a test of value different from either of those which are adopted by Assistant Barristers and Judges in administering the Reform Act. And in detailing the facts relating to the low amounts at which some of the registered electors are rated, and having had full opportunities of forming an opinion, we are bound to state that any imputation, founded on the facts which we have detailed, that those electors have obtained the franchise without being legally entitled to it, would be unjust. Voters whose tenements have been rated at low amounts in the Poor Law valuations, are found in every Union. The extent of their holdings and the rents they pay satisfactorily account for their possession of the franchise. They have been admitted by Assistant Barristers holding different constructions of the Reform Act. Some of them have been registered on appeal before judges of assize, in presence of advocates for and against the franchise, after a contested claim in the Court of the Assistant Barrister. Judges, holding contrary opinions on the construction of the Reform Act, have presided at the admission of some of these electors. In the Union of Naas we find several 10*l.* electors rated to the poor at sums under 10*l.*, who are marked, in the Clerk of the Peace's lists, as registered on appeal before a learned Judge, who holds that the test prescribed by the Reform Act was intended by the Legislature to be the same as that of the 10 Geo. IV. And in the Union of Sligo we find several 10*l.* electors rated at sums under 10*l.* who were registered on appeal before another learned judge, who holds that the Legislature, in prescribing a new test, intended to alter the old one. The Poor Law valuations, founded on another and a different principle, are made by law the test of the occupier's liability to poor-rate. But they do not indicate with precision the letting value of the tenement, nor the value of the tenant's interest under any construction of the Reform Act. Looking to the scale on which the valuations have been framed, and having referred to the extent of the holdings and the rents paid by county electors who would be excluded by any of the three propositions which we have above considered in detail, we find that the adoption of any of them as a substitute for the present franchise, if intended to operate on the present constituency, would be a measure of disfranchisement to many *bonâ fide* electors of Ireland.

County Franchise.

Number of tenements valued above certain amounts.

Classification of tenements.

8. *Number of Tenements, whether occupied by Electors or others, which have been valued to poor-rate.*

Returns have been obtained* which classify the tenements in 50 Unions according to the sums at which they have been valued for the purpose of the poor-rate.

* The returns here referred to were furnished by the Clerks of the several Unions to the Poor Law Commissioners.

Number of Tenements Valued above certain Amounts.

Twelve of those Unions are in Ulster, 19 wholly or partly in Munster, 14 wholly or partly in Leinster, and five wholly or partly in Connaught. These returns will be found in detail in the Appendix. Part II. Table Y, p. 61 *c*.

Of the 12 Unions, situate in the province of Ulster, from which returns have been received, there are five which contain boroughs returning members to parliament, and seven which may be looked on as entirely rural. There are separate returns from the rural districts of the Unions which contain boroughs.* The following table unites the returns from the seven Unions which do not contain boroughs returning members to parliament, with those from the rural districts of the Unions which contain such boroughs.

Unions in Ulster.

ULSTER.—TENEMENTS in RURAL DISTRICTS.—TABLE of SEVEN RURAL UNIONS and RURAL DISTRICTS of FIVE UNIONS containing BOROUGHS.

Names of Unions.	Area in Statute Acres.	Population, 1831 †.	Number of Tenements valued to Poor Rate at					Total Number Valued.
			£20 and upwards.	£10 and upwards.	£8 and upwards.	£5 and upwards.	Under £5	
Banbridge	123,175	81,780	1,091	3,184	4,334	7,014	9,756	16,770
Belfast (Rural Divisions)	43,547	25,481	883	1,453	1,674	2,330	3,019	5,349
Castlederg	91,598	21,295	213	737	946	1,477	783	2,260
Carrickmacross . . .	59,480	36,927	313	1,176	1,659	2,983	2,875	5,858
Cootehill	106,549	63,472	635	2,690	3,747	6,202	2,225	8,427
Dungannon, (rural divs.)	101,246	62,228	638	2,329	3,134	5,230	4,277	9,507
Kilkeel	81,529	26,833	239	823	1,169	2,220	3,338	5,558
Lisburn, (rural divs) . .	118,180	67,604	1,555	3,649	4,470	6,017	6,722	12,739
Londonderry, (rural divs.)	138,432	51,756	1,101	2,060	2,440	3,237	1,207	4,444
Lurgan	78,776	62,259	838	2,323	2,944	4,641	8,928	13,569
Newry, (rural divs.) . .	130,318	79,429	1,019	3,249	4,397	7,444	8,119	15,563
Newtown Limavady . .	150,623	41,031	921	2,011	2,471	3,329	1,324	4,653
Total . . .	1,223,453	620,095	9,446	25,684	33,385	52,124	52,573	104,697

Appendix, Part I. Table (SS), No. 3, p. 58 *a*.

It will be perceived from the foregoing table that the number of tenements valued in these 12 Unions in Ulster at sums under 5*l*. exceeds the number of those valued above that amount. Those rated under 8*l*. appear to be more than double the number of those at 8*l*. and upwards.

The Unions in Connaught not containing boroughs, from which we have returns classifying the tenements, are Ballinasloe, Castlerea, and Gort. We have also separate returns from the rural districts of the Unions of Sligo and Athlone. Part of the latter Union extends into the province of Leinster. The following table shows the number of tenements rated in the three first Unions and the rural districts of the two last, classified according to the amounts at which they are valued.

Unions in Connaught.

TABLE of FIVE UNIONS wholly or partly in CONNAUGHT.—CLASSIFICATION of TENEMENTS.

Names of Unions.	Area.	Population, 1831.	Number of Tenements valued to Poor Rate at					Total Number Valued.
			£20 and upwards.	£10 and upwards.	£8 and upwards.	£5 and upwards.	Under £5	
Athlone (Rural Divisions)	175,123	59,778	1,111	2,434	3,085	4,578	5,671	10,249
Ballinasloe	224,571	99,206	1,210	2,606	3,495	6,107	9,559	15,666
Castlerea	131,921	45,249	390	980	1,374	2,764	5,477	8,241
Gort	106,836	38,187	651	1,197	1,371	1,826	1,154	2,980
Sligo (rural divs.) . .	247,517	94,043	1,013	2,936	4,072	7,488	7,689	15,177
Total	885,968	336,463	4,375	10,153	13,397	22,763	29,550	52,313

Appendix, Table (SS), No. 3, *ibid.*

In these Unions also it appears that small tenements prevail, the number rated

* The electoral division containing the borough is generally the central one of the Union, and the other electoral divisions, which generally amount in number to ten, twelve, or more, are in such Unions commonly called the "rural districts."

† The population given in these tables is taken from the reports of the the Poor Law Commissioners, or from returns furnished by the Clerks of Unions. See the notes * *post*, pp 54 *a*, 76 *a* to 79*a*; and 73 *c*.

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County Franchise.

Number of Tenements Valued above certain Amounts.

Unions in Munster.

under 5*l.* exceeding those rated at and above that amount. The number valued at and above 8*l.* is little more than one-third of those valued under the that amount. Tables showing the numbers rated under and above various amounts are annexed to this Report. Tables (S) and (SS), pp. 54 *a* to 70 *a*.

Similar returns have been received from 19 Unions, in, or partly in, Munster. Eight of these contain boroughs returning members to Parliament. The following table shows the number of tenements rated at certain amounts in these Unions, excluding the electoral divisions containing boroughs returning members to Parliament.

MUNSTER.—TENEMENTS in RURAL DISTRICTS.—TABLE of ELEVEN RURAL UNIONS, and RURAL DIVISIONS of EIGHT UNIONS containing BOROUGHS.

Names of Unions.	Area.	Population, 1831.	Number of Tenements valued to Poor Rate at					Total Number Valued.
			£20 and upwards.	£10 and upwards.	£8 and upwards.	£5 and upwards.	Under. £5.	
Bandon. (rural division)	138,987	68,142	1,908	3,242	3,564	4,160	1,852	6,012
Carrick on Suir	103,709	40,259	1,149	1,889	2,118	2,676	2,902	5,578
Cashel (rural divs.)	143,003	48,357	1,378	2,549	2,819	3,630	4,330	7,960
Clogheen	136,430	42,025	683	1,525	1,846	2,629	5,405	8,034
Clonmel, (rural divs.)	76,225	21,161	564	922	1,036	1,363	1,757	3,120
Cork, (rural divs.)	128,840	62,976	2,092	3,127	3,447	4,347	7,471	11,818
Dunmanway	92,543	30,138	867	1,276	1,354	1,503	752	2,255
Dungarvan, (rural divs)	141,929	41,506	1,119	1,737	1,895	2,315	2,113	4,428
Fermoy	209,520	85,005	2,874	4,168	4,678	5,551	8,335	13,886
Kanturk	254,367	71,844	2,044	3,100	3,353	3,831	1,330	5,161
Kilmallock	167,242	74,810	2,511	3,576	3,911	4,649	6,755	11,404
Limerick, (rural divs.)	95,206	43,964	1,432	2,243	2,504	2,977	1,228	4,205
Lismore	100,363	34,382	789	1,391	1,651	2,137	1,575	3,712
Listowel	190,235	65,198	1,385	2,763	3,197	4,076	7,622	11,698
Macroom	194,981	53,166	1,776	2,698	2,935	3,349	1,457	4,806
Mallow (rural divs.)	141,169	49,272	1,492	2,267	2,513	3,026	2,400	5,426
Newcastle	182,087	51,650	1,828	2,822	3,116	3,640	3,318	6,958
Tipperary	169,544	70,853	1,976	3,313	3,728	4,575	4,434	9,009
Waterford, (rural divs.)	146,598	50,843	1,895	2,948	3,207	3,821	1,596	5,417
Total	2,812,978	1,005,551	29,762	47,466	52,872	64,255	66,632	130,887

Appendix, Table (SS), No. 3, p. 59 *a*.

In these Unions, also, it appears that more than one half the number of tenements valued are rated under 5*l.*, and those rated under 8*l.* are nearly three-fifths of the whole. Tables, classifying the tenements in other forms, are annexed to this Report.

Of the Unions, wholly or partly in Leinster, we have returns from 11, not containing boroughs returning members to Parliament, and separate returns from the rural districts of North and South Dublin and of Drogheda.

The following Table shows the number of tenements valued at and above certain amounts in these Unions.

Unions in Leinster.

LEINSTER.—TENEMENTS in RURAL DISTRICTS.—TABLE of ELEVEN RURAL UNIONS and RURAL DISTRICTS of DUBLIN and DROGHEDA UNIONS.

Names of Unions.	Area.	Population 1831.	Number of Tenements valued to Poor Rate at					Total Number Valued.
			£20 and upwards.	£10 and upwards.	£8 and upwards.	£5 and upwards.	Under £5.	
Balrothery	76,364	28,124	841	1,336	1,496	1,923	2,549	4,472
Celbridge	86,623	26,197	1,051	1,561	1,707	2,247	1,413	3,660
Drogheda (rural divs.)	87,516	32,279	950	1,523	1,790	2,306	1,679	3,985
Dublin, South (rural divs.)	37,552	42,767	1,881	2,797	3,120	3,653	2,667	6,320
,, North (rural divs.)	38,917	24,972	1,019	1,415	1,541	1,757	1,957	3,714
Dunshaughlin	109,049	22,240	892	1,170	1,276	1,557	866	2,423
Edenderry	165,205	35,536	952	1,543	1,749	2,208	4,057	6,265
Gorey	127,697	36,112	1,450	2,483	2,776	3,334	3,242	6,576
Longford	124,119	43,905	588	1,698	2,250	3,543	4,586	8,129
Naas	186,901	51,719	1,719	2,739	3,089	3,982	5,370	9,352
Parsonstown	163,080	71,136	1,168	2,291	2,749	3,802	4,611	8,413
Rathdown	61,756	39,933	1,853	2,698	3,013	3,623	2,660	6,283
Roscrea	143,515	61,529	1,143	2,464	2,942	4,098	3,827	7,925
Shillelagh	103,960	31,596	807	1,567	1,865	2,533	1,781	4,314
Total	1,512,254	548,045	16,314	27,285	31,363	40,566	41,265	81,831

Appendix, Table (SS), No. 3, *ibid.*

It appears, therefore, that in these Unions also the number of tenements valued under 8*l.* exceeds one-half of the entire number.

It appears from the foregoing tables, that in Ulster, comparing the entire number of tenements valued at 8*l.* and upwards with the population, they are about one-eighteenth of the number of the population. In Connaught, they only amount to one twenty-eighth, in Munster, one-twentieth, and in Leinster, one-nineteenth, or nearly those proportions.

Tables containing a more minute classification of the tenements are annexed to this Report, and also a list of the Unions in Ireland, in number 130, the boundaries of which have been all declared, with the area and population of each according to returns obtained from the Clerks of Unions, or at the office of the Poor Law Commission.*

The foregoing returns merely give the number of tenements which have been treated as separate holdings by the valuators for the purpose of the poor rate, without regard to any inquiry, how many are held from year to year and how many by lease, or whether any two or more of them may be in the occupation of the same person, and also without any deduction for those of which the interest is vested in women and persons under age.

Tenements under Lease to Electors.

The number of these different classes of tenements which are now under lease to Ten Pound electors, have been ascertained as far as any authentic information on the subject can be obtained. The Clerk of the Peace's list shows the number who have registered or renewed their registries from time to time, and the rate-books in general, (so far as the identity of the electors and their tenements can be traced,) show how many of these are still in occupation of their tenements. Assuming that the leases of tenements, of which the lessees have registered within eight years (the period during which registry remains valid under the Reform Act), are still subsisting, we have ascertained that out of 12,667 tenements rated at 8*l.* and upwards, in five Unions in Ulster (not containing boroughs returning members to Parliament,) there are 1147, being about one-eleventh, under lease to persons who are registered electors. To this amount is to be added a certain number which may be vested in lessees who are not electors. The evidence in general is to the effect that few leases beyond those made with a view to the tenant being registered, are now granted. And in many Unions it was found that landlords are not generally disposed to grant any leases. (Mr. Given, ex-officio Guardian; APPENDIX, Newtown Limavady. Mr. Kavanagh, Valuator, *Ibid.* Mr. Sproul, Vice-chairman; APPENDIX, Castlederg.) With regard to small tenements in particular it is stated in many Unions, that no leases of them are granted, the great desire being to consolidate the farms. (*Ibid.*) The following Table shows the proportion of tenements rated at 20*l.* and upwards, at 10*l.* and upwards, at 8*l.* and upwards, and at 5*l.* and upwards, which are now under lease to registered electors, so far as we have been able to ascertain in the following five Unions in Ulster.

Ulster.

ULSTER.—TABLE OF FIVE UNIONS.†—NUMBER OF TENEMENTS RATED AT CERTAIN AMOUNTS UNDER LEASE TO ELECTORS, SO FAR AS ASCERTAINED; COMPARED WITH THE WHOLE NUMBER RATED.

Name of Union.	Population.	Number of Tenements in the foregoing Unions rated at and above the following amounts.					Number of the preceding now under lease to Registered Electors so far as ascertained.				Total Number now under lease to Registered Electors so far as ascertained
		At £20 and upwards.	At £10 and upwards.	At £8 and upwards.	At £5 and upwards.	Total Number Valued.	Of those rated at £20 and upwards.	Of those rated at £10 and upwards.	Of those rated at £8 and upwards.	Of those rated at £5 and upwards.	
Banbridge . . .	81,780	1,091	3,184	4,334	7,014	16,770	153	300	329	346	358
Castlederg . . .	21,295	213	737	946	1,477	2,260	60	124	132	140	143
Cootehill	63,472	635	2,690	3,747	6,202	8,427	130	272	291	303	305
Kilkeel	26,833	239	823	1,169	2,220	5,558	21	34	38	43	44
Newtown Limavady.	41,031	921	2,011	2,471	3,329	4,653	231	344	357	362	364
Total . .	234,411	3,099	9,445	12,667	20,242	37,668	595	1,074	1,147	1,194	1,214

Appendix, Table (SS), No. 13, p. 71 *a.*

* The total population of the 130 Unions will be found by that return to be stated at 7,704,086, being less by 63,315 than the total population, according to the returns of 1831. (*Vide* note, post, p. 77 *a.*) This would indicate that the population of the Unions, as stated in the above Tables, from the returns in the hands of the Poor-Law Commissioners, is an under estimate. For the purpose, therefore, of estimating the probable number of tenements of any given class, which all the Unions would produce, founding the calculation on the returns of the population of the Unions which have been valued, the total 7,704,086 must be assumed as the total population of the Island.

† See note next page.

THIRD REPORT.

County Franchise.

Number of Tenements Valued above certain Amounts.

Connaught.

In the province of Connaught there are three Unions not containing boroughs returning members to Parliament, in which the tenements have been classified. The number rated at 8*l.* and upwards in those Unions is 6240, of which there are 417 under lease to registered electors. It is stated that few other leases are now granted. An ex-officio Guardian of one of those Unions concurred with the valuator in opinion that there is "decidedly a greater indisposition now than formerly among landed proprietors to grant leases: he thinks that the motives which induce landlords not to grant them vary in different parts: in some places the motive is political; in others the landlords, either from an objection to having their estates cut up into small holdings, or from an impression that the value of land is likely to rise, have a disinclination to grant leases."—(*Mr. Irwin,* APPENDIX, Castlerea.) The following Table shows the proportion of tenements rated at 20*l.*, 10*l.*, 8*l.*, and 5*l.*, which are now leased to registered electors, so far as we have been able to ascertain by tracing in the rate-books the Ten Pound electors registered during eight years, from 1833 to 1840 inclusive, who could be found still in occupation.

CONNAUGHT.*—TABLE OF THREE UNIONS. NUMBER OF TENEMENTS RATED AT CERTAIN AMOUNTS UNDER LEASE TO ELECTORS, SO FAR AS ASCERTAINED, COMPARED WITH THE WHOLE NUMBER RATED.

Name of Union.	Population.	Number of Tenements in the foregoing Unions rated at and above the following amounts.					Number of the preceding now under lease to Registered Electors so far as ascertained.				Total Number now under lease to registered Electors so far as ascertained
		At £20 and upwards.	At £10 and upwards.	At £8 and upwards.	At £5 and upwards.	Total Number Valued.	Of those rated at £20 and upwards.	Of those rated at £10 and upwards.	Of those rated at £8 and upwards.	Of those rated at £5 and upwards.	
Ballinasloe . . .	99,206	1,210	2,606	3,495	6,107	15,666	78	178	201	223	236
Castlerea (part of) .	45,249	390	980	1,374	2,764	8,241	31	136	188	286	321
Gort	38,187	651	1,197	1,371	1,826	2,980	16	25	28	29	30
Total . .	182,642	2,251	4,783	6,240	10,697	26,887	125	339	417	538	587

Appendix, Table (SS), No. 14, p. 72 *a.*

Munster.

In Munster the number of tenements valued at 8*l.* and upwards, in eight Unions not containing boroughs returning members to Parliament, appears to be 26,569. Of these there are 1164, which were ascertained to be under lease to Ten Pound electors. To these are to be added such tenements as may be supposed to be held by lessees who are not registered. The following Table shows the number of tenements rated at 20*l.*, 10*l.*, 8*l.*, and 5*l.* or upwards, which are now under lease to Ten Pound electors, so far as we have been able to ascertain from the Clerk of the Peace's lists of electors, and the rate-books.

MUNSTER.*—TABLE OF TEN UNIONS. NUMBER OF TENEMENTS RATED AT CERTAIN AMOUNTS UNDER LEASE TO ELECTORS, SO FAR AS ASCERTAINED, COMPARED WITH THE WHOLE NUMBER RATED.

Name of Union.	Population.	Number of Tenements in the foregoing Unions rated at and above the following amounts.					Number of the preceding now under lease to Registered Electors so far as ascertained.				Total Number now under lease to Registered Electors so far as ascertained
		At £20 and upwards.	At £10 and upwards.	At £8 and upwards.	At £5 and upwards.	Total Number valued.	Of those rated at £20 and upwards.	Of those rated at £10 and upwards.	Of those rated at £8 and upwards.	Of those rated at £5 and upwards.	
Carrick on Suir . .	40,259	1,149	1,889	2,118	2,676	5,578	61	81	82	96	100
Dunmanway. . .	30,138	867	1,276	1,354	1,503	2,255	48	65	68	71	72
Fermoy	85,005	2,874	4,168	4,678	5,551	13,886	91	114	118	118	118
Kanturk	71,844	2,044	3,100	3,353	3,831	5,161	171	237	241	246	250
Kilmallock . . .	74,810	2,511	3,576	3,911	4,649	11,404	174	213	220	232	243
Lismore	34,382	789	1,391	1,651	2,137	3,712	76	107	117	125	125
Listowel	65,198	1,385	2,763	3,197	4,076	11,698	102	163	179	197	217
Macroom . . .	53,166	1,776	2,698	2,935	3,349	4,806	58	72	74	76	76
Newcastle . . .	51,650	1,828	2,822	3,116	3,640	6,958	83	110	117	123	128
Tipperary . . .	70,853	1,976	3,313	3,728	4,575	9,009	70	91	98	103	104
Total . . .	577,305	17,199	26,996	30,041	35,987	74,467	934	1,253	1,314	1,387	1,433

Appendix, Table (SS), No. 15, p. 72 *a.*

* These Tables for the Four Provinces comprise the only Unions (except those containing boroughs returning members to Parliament) in which there are returns classifying the tenements, and also returns of the valuation to Poor-rate of 10*l.* electors, with the dates of their registry, all these *data* being necessary for making this comparison. The rural divisions of Unions containing boroughs returning members to Parliament are not included in this or the three following Tables, some of the tenements leased to county electors being in some cases within those divisions and in others within the electoral division containing the borough. See note post, p. 71 *a.*

An ex-officio Guardian of one of the Unions in Munster states, that "The motives which induce himself, and, as he believes, the landlords of the Union generally, to refuse leases, are, that he would not give his tenants the power of going against him at elections or elsewhere." (Mr. Long, Appendix—Cashel.)

Number of Tenements Valued above certain Amounts.

Leinster.

In 8 Unions in or partly in Leinster there are 20,433 tenements which are rated at 8*l.* or upwards; the number which were ascertained to be leased to Ten Pound electors was 1550. The following Table shows the number of tenements rated at or above 20*l.*, 10*l.*, 8*l.*, or 5*l.*, which were ascertained to be now under lease to Ten Pound electors.

LEINSTER.—TABLE OF EIGHT UNIONS; NUMBER OF TENEMENTS RATED AT CERTAIN AMOUNTS UNDER LEASE TO ELECTORS—SO FAR AS ASCERTAINED.

Name of Union.	Population.	Number of Tenements in the foregoing Unions rated at and above the following amounts.					Number of the preceding now under lease to Registered Electors so far as ascertained.				Total Number now under lease to Registered Electors so far as ascertained
		At £20 and upwards.	At £10 and upwards.	At £8 and upwards.	At £5 an upwards.	Total Number Valued.	Of those rated at £20 and upwards.	Of those rated at £10 and upwards.	Of those rated at £8 and upwards.	Of those rated at £5 and upwards.	
Edenderry	35,536	952	1,543	1,749	2,208	6,265	57	72	72	72	74
Gorey	36,112	1,450	2,483	2,776	3,334	6,576	130	172	176	182	184
Longford	35,153	448	1,307	1,791	2,932	6,682	90	154	160	164	164
Naas	51,719	1,719	2,739	3,089	3,982	9,352	137	169	179	189	201
Parsonstown	56,001	882	1,741	2,112	2,950	6,786	80	148	173	213	235
Rathdown	39,933	1,853	2,698	3,013	3,623	6,283	158	212	234	249	251
Roscrea	61,529	1,143	2,464	2,942	4,098	7,925	85	163	177	203	215
Shillelagh	31,596	807	1,567	1,865	2,533	4,314	259	364	379	386	390
Total . .	347,579	9,254	16,542	19,337	25,660	54,183	996	1,454	1,550	1,658	1,714

Appendix, Table (SS), No. 16, p. 72 *a*.

In some of the Unions in Leinster, the number of leases are stated to be diminishing. In other Unions in this province where the farms are large, they are stated to be generally held on lease. In Parsonstown the deputy-chairman of the Union says, "The usual mode of tenure is from year to year. Leases do not prevail in farms of from 7 to 12 acres. As to the large farms, they are generally held for lives and years;" but, he adds, "those leases are old leases: the tendency is not to grant leases." (Mr. O'Driscoll. Appendix to 1st Report, p. 31.) In Naas Union, where the farms are large, it is stated that they are generally held by lease, though some landlords do not grant any. (Mr. Carter, ex-officio Guardian; Appendix, Naas.) In Longford Union it is stated that "few leases are granted now; much fewer than formerly. The prevailing disposition is not to grant a lease." (Appendix to 1st Report, p. 19.)

In most of the Unions visited in all the provinces, there appears to be a general tendency on the part of landlords to refuse or to suspend the granting of leases; and this disposition is more general with respect to small farms than large.

9. *Valuations in Towns, and Rating of Borough Electors.*

Valuation in towns. Borough electors.

In Unions containing any considerable town, it has in general been found necessary to appoint a different valuator to value the town district. Persons, whose habits render them good judges of land, and who are considered quite competent to the valuation of an agricultural district, are often little adapted to make a valuation of house property in a town.

The valuations in towns are found, in many instances, to differ in some of their features from those in rural districts.

The test so usually adopted in valuing land, the "fair rent," or "the rent which a tenant can pay and support his family comfortably on the produce of the land," is inapplicable in the towns where the letting-price of the tenements becomes a test more definite and easy of application. Unlike the rural districts where no definite market letting value can be fixed, in the towns, the rent at which the tenement may be let is capable of being ascertained, and the public, who have drawn a marked distinction between the letting price of land and the real value of it, have drawn no such distinction as applied to houses and property in towns. It is therefore not repulsive to Valuators and Guardians to estimate the value of a house by the letting

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price of it. But they consider that when the letting price has been ascertaine per centage should be deducted in making a valuation for the purpose of the po rate.

Coleraine.

In Coleraine, the valuators state that "they ascertained the rents of sev of the best houses in the town, measured their length and height in front. T inspected the other houses, and deducted 20 per cent. from the letting-value, for rep and insurance, and the residue constituted the net value." (Cathcart, valuator; pendix, Coleraine.) The poor-law valuation is below the valuation to town- under 9 Geo. IV. c. 82. (Same witness; ibid.)

Dungannon.

In Dungannon the poor-law valuation is lower than the valuation for the p poses of town rate, under 9 Geo. IV. c. 82. (Moore; Appendix, Dungannon.)

Dundalk.

In Dundalk Union also a separate valuator was appointed for the town, an is stated that the valuation is 10 per cent. under the letting value of the hou (M'Allister, elected Guardian; Appendix, Dundalk.) The poor-law valuatio lower than the valuation to town-rate under 9 Geo. IV. c. 82, (id. See Ta p. 261 *b.*)

Athlone.

In Athlone it was stated that "the valuation of the houses in the borough i general from 20 to 25 per cent. under the rents actually paid." (Mr. Gay Vice-Chairman; Appendix, Athlone.)

Dungarvan.

In Dungarvan the valuator "applies the same scale in the town as in the cou portion of the Union. His valuation is, he thinks, generally 20 per cent. under rents in the town." (Langley, valuator; Appendix, Dungarvan.)

In Belfast the valuator stated that he "kept near the letting value, but st little under it. If he thought a tenement would let for 10*l.* he put it down in valuation from 9*l.* to 9*l.* 10*s.* He wished to be a little under the real letting va than over it, and therefore he did generally put down the value 1*l.* less than real letting value of 10*l.* houses, but where he thought the house good value put down that without deducting anything. On all houses over 10*l.* he kept r the actual letting rent, but still a little under it." (Richey, valuator; Belfast S plementary Report, Appendix.) Another witness stated that 7*l.* and 8*l.* ra houses bring a rent of about 10*l.* (Gilmer, *ibid.*)

Drogheda.

In Drogheda the valuator of the town district stated that "his principle wa value the houses one-sixth below the letting value." (Clarke, valuator; Appen Drogheda.) Another witness states that the difference at about one-fifth. (W worth, *Ibid.*)

Sligo.

In Sligo the poor-law valuation of the town is below an existing local va tion for municipal purposes, and the latter is below the rents. (See Evidenc Mr. Farrell, *ex-officio* Guardian; Appendix, Sligo.)

Limerick.

In Limerick many houses are let at rents above the Valuation. (Appen Table I., Limerick.)

Cork.

In Cork the valuators of the city state that the valuation was generally lo than the rent. (Barry and Foley, valuators; Appendix, Cork.)

Clonmel.

In Clonmel the valuators of the town stated that they "estimated the valu the tenements according to the prices for which they were likely to be let t solvent tenant. Their test was the rent which a solvent tenant would pay, but the utmost which could be got from a solvent tenant." The value of the tenen was generally estimated by them under the rent paid." (Thornton and Grab valuators; Appendix, Clonmel.) "The difference between the value wh they placed upon the tenements, and the rents actually paid for them was gre in proportion in small tenements than in large." The valuation of houses of more respectable class was stated to be about 15 per cent., and "the valuatio small tenements, ranging from 5*l.* to 15*l.*, not less than 20 per cent. below rents." (*Ibid.*)

Waterford.

In Waterford, the Chairman of the Board states that he considers the city va tion higher than that of the rural districts, but both are under the rents. He th the city valuation "not much under the rents; he would say, from 8 to 10 cent." (Mr. Alcock, Chairman; Appendix, Waterford.) Another wit gives the valuation of his own house, which he considers a fair specimen of valuation of houses of the same class, and which is lower than the rent in the portion of 28 to 30. The same witness states that houses from 5*l.* to 15*l.* v valued somewhat lower in proportion to the rent, "as they did not think it r to lay heavy taxation on the poor for the relief of the poor." (Mr. Mo Appendix, Waterford.)

Dublin.

In the city portion of North Dublin Union, comparing the valuation with

ents of 175 houses taken in all the wards, the valuation of those houses appears below the rent by a proportion varying from 20 to 40 per cent. (Appendix, North Dublin; Comparison of Rents and Valuation); and in the city portion of South Dublin Union, comparing the valuation with the rents of 105 houses taken in all the wards, their valuation appears to be below the rent by a proportion varying from 38 per cent. to 17 per cent. (Appendix, South Dublin; Comparison of Rents and Valuation.)

The boroughs in which the tenements of the Ten-Pound electors have been traced in the rate-books are the following:—

Armagh.	Dublin.
Athlone.	Dundalk.
Belfast.	Dungannon.
Cootehill.	Limerick.
Clonmel.	Lisburn.
Coleraine.	Londonderry.
Cork.	Sligo.
Drogheda.	Waterford.

The number of Ten-Pound Borough Electors registered during a period of eight years, from 1833 to 1840 both inclusive, whose rating was ascertained in the books of the foregoing Unions, is 12,274. Of these, it appears that 10,117 are rated to the poor at sums of 10*l.* or upwards. The number who are rated at sums of 8*l.* and upwards is 11,067, and 1,207 are rated at sums under 8*l.* The whole number who are rated at sums of 5*l.* and upwards is 11,895, and the number rated under 5*l.* is 379. The following table classifies those whose rating was ascertained in each borough, according to the sums which the sums at which they are rated amount to or exceed.

TABLE of £10 ELECTORS in SIXTEEN BOROUGHS, (Registries 1833 to 1840, both inclusive).
VALUATION TO POOR-RATE.

Names of Boroughs.	Number whose rating ascertained.	Number of the preceding who are rated to the Poor at or about the following sums.						
		£10 and upwards.	£9 and upwards.	£8 and upwards.	£7 and upwards.	£6 and upwards.	£5 and upwards.	Under £5.
Armagh	535	298	317	357	406	465	497	38
Athlone	163	118	121	137	141	152	158	5
Belfast	2,057	1,608	1,802	1,930	1,994	2,023	2,043	14
Cashel	237	166	172	187	194	204	211	26
Clonmel	247	189	206	224	229	242	244	3
Coleraine	173	99	101	116	131	142	156	17
Cork	1,751	1,390	1,445	1,568	1,606	1,654	1,694	57
Drogheda	354	304	318	341	347	351	352	2
Dublin	4,227	3,978	3,992	4,044	4,077	4,105	4,156	71
Dundalk	320	212	214	252	266	289	294	26
Dungannon	133	112	115	122	125	127	130	3
Limerick	727	577	593	631	649	668	685	42
Lisburn	140	122	129	131	131	132	138	2
Londonderry	343	302	317	321	324	334	338	5
Sligo	415	259	278	303	328	356	374	41
Waterford	452	383	387	403	416	421	425	27
Total	12,274	10,117	10,507	11,067	11,364	11,665	11,895	379

Appendix, Table I. No. 1. p. 19.

Above four-fifths therefore of the existing electors whose rating has been ascertained, appear to be rated at sums of 10*l.* and upwards. The number who would be excluded by substituting for the present franchise a qualification depending on being rated at 8*l.*, is 1,207. If at 5*l.*, the number would be 379.

The same observations that we have made on the subject of County Electors who are found rated at low amounts, apply also in the Boroughs. The valuations are a test of the liability to poor-rate, and sufficiently accurate to give general satisfaction to the rate-payers, but, applied to individual tenements, they cannot be referred to as indicating the rent at which they might be let. All the valuations are on a scale below the letting value, and it would be more in accordance with the evidence

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Number of Tenements Valued above certain Amounts.

which we have received on the subject, to attribute the lowness of the sums which some of the electors are rated to the low scale on which the valuation h been framed, and in some instances, perhaps, to error in the valuation of the pa ticular tenement, than to assume, that the elector has improperly obtained t franchise.

In our separate Reports, and in the Appendix, will be found more minu details on the state of the Valuation and the Elective Franchise in each Union th has been visited. In these details will be found the fullest information we ha been enabled to collect on the subject of the Inquiry directed by your Lordshi We now submit them to your Lordship's consideration.

We have the honour to be,

Your Lordship's obedient Servants,

CHARLES HAIG,
RICKARD DEASY,
JOSEPH LENTAIGNE,
HENRY O'HARA,
W. JEFFCOTT,
W. P. LEATHEM,
ISAAC S. O'CALLAGHAN,
T. KENNEDY LOWRY,
THOMAS CATHER,
CHARLES KELLY,
JOHN NOLAN.

TO THE RIGHT HONOURABLE

LORD VISCOUNT MORPETH,

&c. &c. &c.

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TO

THIRD GENERAL REPORT.

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LONDON: Printed by WILLIAM CLOWES and SONS, Stamford Street,
For Her Majesty's Stationery Office.

APPENDIX TO THIRD GENERAL REPORT.

PART I.

COUNTY ELECTORS.

.)—List of Unions visited, and Number of Ten Pound County Electors registered since the Reform Act, found still in occupation and traced in Rate Books.

o.	Names of Unions visited.	Area of Union in Statute Acres.	Population in 1831.	Ten Pound County Electors Registered since the Reform Act, still in occupation, and traced in Rate Books.								
				Number.	Areas not returned.	Number whose Area and Valuation were both ascertained.	Area of their Holdings.			Valuation to Poor Rate.		
							A.	R.	P.	£.	s.	d.
1	Armagh . . .	154,281	107,145	500	5*	495	10,569	3	27	10,593	13	0
2	Athlone . . .	198,888	72,052	119	1*	118	5,561	2	26	4,390	10	0
3	Ballinasloe . .	224,571	99,206	326	1*	325	9,945	2	22	7,136	13	0
4	Balrothery† . .	76,364	28,124	188	27	161	3,974	0	33½	7,823	17	5
5	Banbridge . . .	123,175	81,780	616	..	616	14,782	2	26	12,927	5	3
6	Bandon . . .	150,928	78,723	153	..	153	9,205	3	8	7,157	16	10
7	Belfast† . . .	47,702	80,512	..	..	..	.	.		.	.	
8	Carrick-on-Suir .	103,709	40,259	168	..	168	10,595	2	11¾	7,380	12	7½
9	Cashel	161,790	60,939	142	..	142	7,766	1	17	4,524	5	8
0	Castlederg . . .	91,598	21,295	148	..	148	6,464	0	7	3,082	0	0
1	Castlerea . . .	231,761	86,095	378	..	378	6,403	2	22	4,066	6	0
2	Clonmel . . .	89,958	37,301	56	..	56	3,711	2	1	3,121	17	2
3	Coleraine . . .	112,176	50,940	237	..	237	10,531	1	18	5,695	14	2
4	Cootehill . . .	106,549	63,472	431	..	431	10,095	2	21	8,455	0	0
5	Cork	142,688	158,339	129	..	129	5,901	2	11½	6,592	17	10
6	Drogheda . . .	97,266	49,681	170	..	170	8,126	1	26¼	7,521	12	7½
7	Dublin, North . .	38,917	125,245	99	..	99	1,577	0	5	3,830	17	9
8	Dublin, South . .	38,219	182,767	100	..	100	1,413	2	4	3,846	2	8
9	Dundalk . . .	105,308	64,224	113	..	113	3,164	3	31	3,351	15	10
0	Dungannon . .	102,474	66,075	264	..	264	7,010	1	16	5,800	14	5
1	Dungarvan . .	159,239	57,534	497	..	497	22,915	0	23	14,371	7	1
2	Dunmanway . .	92,543	30,138	103	..	103	5,974	0	27¾	2,996	5	4
3	Edenderry . . .	165,205	35,536	115	..	115	9,094	2	7	7,653	3	3
4	Fermoy† . . .	209,520	85,005	177	177	..	.	.		7,930	3	2
5	Gorey	127,697	36,112	184	..	184	10,797	0	33	7,188	10	5
6	Gort	106,836	38,187	50	..	50	1,271	2	12	1,219	17	7½
7	Kanturk . . .	254,367	71,844	340	..	340	23,179	1	21	12,787	19	8½
8	Kilkeel	81,529	26,833	49	..	49	929	3	23	985	14	0
9	Kilmallock . .	167,242	74,810	457	..	457	15,990	3	1	15,535	16	7½
0	Limerick . . .	184,483	139,264	293	..	293	9,937	1	12	7,283	8	10
1	Lisburn . . .	119,300	73,349	452	..	452	13,880	0	18	13,144	5	0
2	Lismore . . .	100,363	34,382	202	1*	201	8,290	0	0	6,706	5	0
3	Listowel . . .	190,235	65,198	282	..	282	14,184	0	26	6,092	15	3
4	Londonderry . .	139,199	65,506	350	..	350	17,349	2	8	11,112	18	10
5	Longford . . .	208,618	85,511	167	..	167	4,682	1	1	3,735	19	4
6	Loughrea . . .	126,034	61,747	224	..	224	5,860	0	21	4,062	3	1
7	Lurgan† . . .	78,776	62,259	331	15	316	5,184	1	18	6,007	7	3
8	Macroom . . .	194,981	53,166	106	..	106	7,786	0	8	4,767	10	0
9	Naas	186,901	51,719	336	..	336	18,221	3	6	17,179	19	4
0	Newcastle . . .	182,087	51,650	343	..	343	18,782	1	33½	9,861	16	8
1	Newtown Limavady	150,623	41,031	459	3*	456	24,364	2	34	11,269	14	0
2	Parsonstown . .	163,080	71,136	235	..	235	5,394	3	38	5,024	13	4
3	Rathdown . . .	61,756	39,933	251	..	251	5,568	3	6	9,893	1	6
4	Rathdrum . . .	207,391	51,689	288	..	288	17,682	2	8	14,287	12	11
5	Rathkeale . . .	108,340	67,373	344	..	344	11,150	0	19¾	9,276	15	9¼
6	Roscrea . . .	143,515	61,529	253	..	253	8,552	2	8	5,668	6	0
7	Scariff	108,975	47,894	65	3*	62	1,661	1	30	739	13	9
8	Shillelagh . . .	103,960	31,596	447	..	447	24,739	3	31	15,500	4	3
9	Sligo	250,400	109,561	308	2	306	6,641	1	22	5,441	7	2
0	Thurles† . . .	125,139	64,237	..	..	..	.	.		.	.	
1	Tipperary . . .	169,544	70,853	104	..	104	4,642	3	29	4,154	17	0
2	Waterford . . .	155,332	79,664	463	1*	462	20,236	3	26	16,967	19	6
		7,221,532	3,490,420	12,612	236	12,376*	481,749	0	5	376,147	3	2¾

* This number expresses those electors, the sums of both the areas and valuations of whose holdings are given in the succeeding column. The totals in the last column include also the valuation of those tenements whose extent has *not* been ascertained, with the exception of 15 (marked with an asterisk), which have been rejected in striking the averages of Extent and Value, for the electors registered 1833 to 1840. In preparing this and the two following tables, tenements rated jointly have been divided, and the holdings of electors appearing to be dead or removed have been rejected. See Report, *ante*, p. xlvi., and note to table (C), *post*, p. 3 *a*.

† Marked thus † defective, and not included in the general classifications and averages. *Vide* notes, pp. 3 *a*, 4 *a*, 15 *a*, 28 *a*; and *ante*, pp. xxviii. and lxxxv.

COUNTY ELECTORS.

(B).—Average Area and Valuation of the Holdings of Ten-Pound Electors.*—Registered 1833 to 1840, both inclusive.

Names of Provinces and Unions.	Total Area of Unions.	Total Population of Unions, 1831.	Number of £10 County Electors traced. Registries 1833 to 1840.	Areas not returned.	Number whose Areas and Valuations were both ascertained.	Total Area of Holdings of which extent ascertained.	Total Valuation of the same to Poor Rate.
10 Unions in Ulster.	A.					A. R. P.	£. s. d.
Armagh	154,281	107,145	253	5	248	5,496 2 7	5,520 2 0
Dungannon . . .	102,474	66,075	224	..	224	5,952 1 33	4,705 0 7
Castlederg . . .	91,598	21,295	143	..	143	6,217 0 23	2,929 0 0
Coleraine . . .	112,176	50,940	132	..	132	5,513 1 39	2,866 6 10
Londonderry . . .	139,199	65,506	136	..	136	7,560 1 12	4,774 10 3
Newtownlimavady .	150,623	41,031	364	3	361	19,238 2 7	8,608 4 0
Banbridge . . .	123,175	81,780	358	..	358	8,304 1 0	7,719 0 3
Lisburn	119,300	73,349	452	..	452	13,880 0 18	13,144 5 0
Kilkeel	81,529	26,833	44	..	44	864 3 11	858 4 0
Cootehill	106,549	63,472	305	..	305	7,096 1 18	6,001 10 0
Total . .	1,180,904	597,426	2,411	8	2403	80,124 0 8	57,136 2 11
7 Unions in Connaught, (wholly or partly.)							
Sligo	250,400	109,561	234	..	234	5,368 3 13	4,353 2 2
Castlerea	231,761	86,095	321	..	321	5,224 2 6	3,250 2 0
Athlone	198,888	72,052	79	1	78	4,059 2 8	3,445 15 0
Ballinasloe . . .	224,571	99,206	236	1	235	7,223 3 26	5,114 19 0
Loughrea . . .	126,034	61,747	184	..	184	4,754 3 15	3,214 8 1
Gort	106,836	38,187	30	..	30	355 0 11	689 2 6
Scariff	108,975	47,894	65	3	62	1,661 1 30	739 13 9
Total . .	1,247,465	514,742	1,149	5	1144	28,649 0 29	20,507 2 6
17 Unions in Munster, (wholly or partly.)							
Cork	142,688	158,339	75	..	75	3,864 1 0	4,009 19 8
Limerick	184,483	139,264	140	..	140	5,421 0 22	3,835 11 0
Dunmanway . . .	92,543	30,133	72	..	72	4,359 2 1	2,356 13 8
Macroom . . .	194,981	53,166	76	..	76	5,606 2 12	3,504 10 0
Listowel	190,235	65,198	217	..	217	10,926 2 12	4,732 3 9
Newcastle . . .	182,087	51,650	128	..	128	7,853 3 21	3,888 0 0
Rathkeale . . .	108,340	67,373	197	..	197	7,080 2 5	5,681 11 8
Kanturk	254,367	71,844	250	..	250	15,888 0 5	9,438 8 8
Kilmallock . . .	167,242	74,810	243	..	243	8,919 2 25	8,978 7 9
Bandon	150,928	78,723	153	..	153	9,205 3 8	7,157 16 10
Waterford . . .	155,332	79,664	255	1	254	11,128 2 4	9,330 1 6
Lismore	100,363	34,382	125	1	124	5,068 2 0	4,598 0 0
Tipperary . . .	169,544	70,853	104	..	104	4,642 3 29	4,154 17 0
Cashel	161,790	60,939	142	..	142	7,766 1 17	4,524 5 8
Clonmel	89,958	37,301	39	..	39	2,926 3 2	2,461 10 11
Carrick-on-Suir . .	103,709	40,259	100	..	100	6,303 0 21¾	4,106 7 1
Dungarvan . . .	159,239	57,534	273	..	273	12,024 0 22	7,275 9 0
Total . .	2,607,829	1,171,437	2,589	2	2587	128,956 1 6¾	90,033 14 2
13 Unions in Leinster (wholly or partly).							
Gorey.	127,697	36,112	184	..	184	10,797 0 33	7,188 10 5
Roscrea	143,515	61,529	215	..	215	7,215 3 25	4,844 6 0
Shillelagh . . .	103,960	31,596	390	..	390	21,794 3 1	13,693 15 9
Rathdrum . . .	207,391	51,689	288	..	288	17,682 2 8	14,287 12 11
Parsonstown . . .	163,080	71,136	235	..	235	5,394 3 38	5,024 13 4
Edenderry . . .	165,205	35,536	74	..	74	6,553 1 33	5,452 10 2
Naas	186,901	51,719	201	..	201	12,381 1 21	11,835 11 7
Longford . . .	208,618	85,511	164	..	164	4,624 2 21	3,663 14 7
Drogheda . . .	97,266	49,681	133	..	133	6,396 3 9	5,921 10 4
Dundalk	105,308	64,224	113	..	113	3,164 3 31	3,351 15 10
Rathdown . . .	61,756	39,933	251	..	251	5,568 3 6	9,893 1 6
South Dublin . .	38,219	182,767	100	..	100	1,413 2 4	3,846 2 8
North Dublin . .	38,917	125,245	61	..	61	981 1 36	2,476 1 1
Total . .	1,647,833	886,678	2,409	..	2409	103,970 1 26	91,479 6 2
Total of 47 Unions.	6,684,031	3,170,283	8,558	15	8543	341,729 3 29¾	259,156 5 9

Average Area and Valuation of the Holdings of the Persons comprised in the foregoing Table

Province.	Average for each Elector. Area.	Average for each Elector. Valuation.	Average Valuation per Acre.
	A. R. P.	£. s. d.	£. s. d.
10 Unions in Ulster	33 1 15	23 15 6½	0 14 3
7 Unions, wholly or partly, in Connaught .	25 0 7	17 18 6	0 14 3
17 Unions, wholly or partly, in Munster .	49 3 17	34 16 0	0 13 11½
13 Unions, wholly or partly, in Leinster .	43 0 25	37 19 5½	0 17 7
Average for all the Provinces .	40 0 0	30 6 8½	0 15 2

* See the note next page.

COUNTY ELECTORS.

(C.)—Average Area and Valuation of the Holdings of Ten Pound Electors Registered in 1832, and not re-Registered.*

Names of Provinces and Unions.	Electors Registered in 1832, found still in Occupation, but not re-Registered.											
	Area of their Holdings.			Valuation to Poor Rate.			Number.	Areas not returned.	Number whose Areas and Valuations were both ascertained.
	A.	R.	P.	£.	s.	d.			
9 Unions in Ulster.									
Banbridge	6,478	1	26	5,208	5	0	258	..	258
Newtown limavady	5,126	0	27	2,661	10	0	95	..	95
Londonderry	9,789	0	36	6,338	8	7	214	..	214
Coleraine	5,017	3	19	2,829	7	4	105	..	105
Armagh	5,073	1	20	5,073	11	0	247	..	247
Castlederg	246	3	24	143	0	0	5	..	5
Kilkeel	65	0	12	127	10	0	5	..	5
Cootehill	2,999	1	3	2,453	10	0	126	..	126
Dungannon	1,057	3	23	1,095	13	10	40	..	40
Total	35,854	0	30	25,930	15	9	1,095	..	1,095
6 Unions, wholly or partly in Connaught.									
Sligo	1,272	2	9	1,088	5	0	74	2	72
Athlone	1,502	0	18	1,244	15	0	40	..	40
Ballinasloe	2,721	2	36	2,021	14	0	90	..	90
Loughrea	1,105	1	6	847	15	0	40	..	40
Gort	915	2	1	530	15	1½	20	..	20
Castlerea	1,179	0	16	816	4	0	57	..	57
Total	8,696	1	6	6,549	8	1½	321	2	319
14 Unions, wholly or partly in Munster.									
Cork	2,037	1	11½	2,582	18	2	54	..	54
Kanturk	7,291	1	16	3,349	11	0½	90	..	90
Dunmanway	1,614	2	26¾	639	11	8	31	..	31
Macroom	2,179	1	36	1,263	0	0	30	..	30
Listowel	3,257	2	14	1,360	11	6	65	..	65
Lismore	3,221	2	0	2,108	5	0	77	..	77
Dungarvan	10,891	0	1	7,095	18	1	224	..	224
Waterford	9,108	1	22	7,637	18	0	208	..	208
Carrick-on-Suir	4,292	1	30	3,274	5	6½	68	..	68
Clonmel	784	2	39	660	6	3	17	..	17
Rathkeale	4,069	2	14¾	3,595	4	1¼	147	..	147
Newcastle	10,928	2	12½	5,973	16	8	215	..	215
Kilmallock	7,071	0	16	6,557	8	10½	214	..	214
Limerick	4,516	0	30	3,447	17	10	153	..	153
Total	71,263	3	29½	49,546	12	8¾	1,593	..	1,593
7 Unions, wholly or partly in Leinster.									
Roscrea	1,336	2	23	824	0	0	38	..	38
Naas	5,840	1	25	5,344	7	9	135	..	135
Edenderry	2,541	0	14	2,200	13	1	41	..	41
Shillelagh	2,945	0	30	1,806	8	6	57	..	57
Drogheda	1,729	2	17¼	1,600	2	3½	37	..	37
Dublin, North	95	2	9	1,354	16	8	38	..	38
Longford	57	2	20	72	4	9	3	..	3
Total	15,046	0	18¼	13,202	13	0½	349	..	349
Total of 36 Unions†	130,860	2	3¾	95,229	9	7¾	3,358	2	3,356

Average Area and Valuation of the Holdings of the Persons comprised in the foregoing Table.

Provinces and Unions.	Average for each Elector.						Average Valuation per Acre.	
	Area.			Valuation.				
	A.	R.	P.	£.	s.	d.	s.	d.
9 Unions in Ulster	32	2	39	23	13	7½	14	5½
6 Unions, wholly or partly in Connaught	27	1	2	20	10	7½	15	0¾
14 Unions, wholly or partly in Munster	44	2	38	31	2	0¾	13	11
7 Unions, wholly or partly in Leinster	43	0	18	37	16	7	17	6½
Average for all the Provinces	38	3	39	28	7	6	14	6¾

* In preparing this and the preceding table the same rule has been applied; and, accordingly, the tenements of those electors who appeared to be dead or removed have been rejected. Tenements rated jointly have been divided; and two or more tenements, when in the occupation of the same individual, have been treated as one. See *ante*, p. xlvi. The numbers in the last column correspond with those in the 6th column of the preceding table, and comprise those only whose areas, valuations, and dates of registry were *all* ascertained. For the purposes of these two tables, therefore, the instances where an elector appears on the lists affixed to the local reports, the area or the valuation of his holding, or the date of his registry not being stated, the holding has been rejected, and the number of electors in each such case reduced by one, for the purpose of obtaining the averages in these tables.

† This table comprises all the Unions where the areas and valuation of the tenements of electors of 1832, who were not re-registered, were traced in the rate-books, and are distinguished from the rest in the local reports and appendices. The class of electors entitled to vote having been the chief object of the inquiry, and the electors of 1832 being in some counties in separate lists, which were often defective, were not traced in some Unions. This table comprises 3,358, he number mentioned in the Report, *ante*, p. 2, is 3,417. Of those there were 59, the areas of whose holdings were not ascertained, which rendered it necessary to exclude them in preparing this table.

COUNTY ELECTORS.

(D.)*—£10 County Electors (Registries 1833 to 1840).

Classification according to Amount of Rating, and Extent of Holding.

Summary of 47 Unions† in all the Provinces, viz. :—

Ten Unions in Ulster:—

Armagh, *post*, p. 13 *a*.—List of Electors, App. p. 85 *b*.
Dungannon, *post*, p. 13 *a*.—List of Electors, App. p. 99 *b*.
Castlederg, *post*, p. 13 *a*.—List of Electors, App. p. 112 *b*.
Coleraine, *post*, p. 12 *a*.—List of Electors, App. p. 67 *b*.
Londonderry, *post*, p. 12 *a*.—List of Electors, App. p. 54 *b*.
Newtown Limavady, *post*, p. 12 *a*.—List of Electors, App. 35 *b*.
Banbridge, *post*, p. 14 *a*.—List of Electors, App. p. 7 *b*.
Lisburn, *post*, p. 14 *a*—List of Electors, App. p. 22 *b*.
Kilkeel, *post*, p. 14 *a*.—List of Electors, App. p. 150 *b*.
Cootehill, *post*, p. 15 *a*.—List of Electors, App. p. 156 *b*.

Seven Unions in Connaught (wholly or partly):—

Sligo, *post*, p. 15 *a*.—List of Electors, App. p. 123 *b*.
Athlone, *post*, p. 16 *a*.—List of Electors, App. p. 189 *b*.
Ballinasloe, *post*, p. 16 *a*.—List of Electors, App. p. 178 *b*.
Loughrea, *post*, p. 16 *a*.—List of Electors, App. p. 194 *b*.
Gort, *post*, p. 17 *a*—List of Electors, App. p. 202 *b*.
Castlerea, *post*, p. 17 *a*.—List of Electors, App. p. 215 *b*.
Scariff, *post*, p. 17 *a*.—List of Electors, 1st App. p. 71.

Seventeen Unions in Munster (wholly or partly):—

Cork, *post*, p. 18 *a*.—List of Electors, App. p. 411 *b*.
Dunmanway, *post*, p. 18 *a*.—List of Electors, App. p. 230 *b*.
Macroom, *post*, p. 18 *a*.—List of Electors, App. p. 528 *b*.
Listowel, *post*, p. 19 *a*.—List of Electors, App. p. 236 *b*.
Newcastle, *post*, p. 19 *a*.—List of Electors, App. p. 487 *b*.
Rathkeale, *post*, p. 19 *a*.—List of Electors, App. p. 516 *b*.
Kanturk, *post*, p. 20 *a*.—List of Electors, App. p. 533 *b*.
Kilmallock, *post*, p. 20 *a*.—List of Electors, App. p. 469 *b*.
Limerick, *post*, p. 20 *a*—List of Electors, App. p. 418 *b*.
Bandon, *post*, p. 21 *a*.—List of Electors, 1st App. p. 80.
Waterford, *post*, p. 21 *a*.—List of Electors, App. p. 446 *b*.
Lismore, *post*, p. 21 *a*—List of Electors, App. p. 316 *b*.
Tipperary, *post*, p. 22 *a*—List of Electors, App. p. 134 *b*.
Cashel, *post*, p. 22 *a*.—List of Electors, App. p. 208 *b*.
Clonmel, *post*, p. 22 *a*.—List of Electors, App. p. 551 *b*.
Carrick-on-Suir, *post*, p. 23 *a*.—List of Electors, App. p. 460 *b*.
Dungarvan, *post*, p. 23 *a*.—List of Electors, App. p. 298 *b*.

Thirteen Unions in Leinster (wholly or partly):—

Gorey, *post*, p. 23 *a*.—List of Electors, App. p. 139 *b*.
Roscrea, *post*, p. 24 *a*.—List of Electors, App. p. 171 *b*.
Shillelagh, *post*, p. 24 *a*.—List of Electors, App. p. 577 *b*.
Rathdrum, *post*, p. 24 *a*.—List of Electors, App. p. 565 *b*.
Parsons Town, *post*, p. 25 *a*.—List of Electors, 1st App. p. 32.
Edenderry, *post*, p. 25 *a*.—List of Electors, App. p. 343 *b*.
Naas, *post*, p. 25 *a*.—List of Electors, App. p. 280 *b*.
Longford, *post*, p. 26 *a*.—List of Electors, 1st App. p. 22.
Drogheda, *post*, p. 26 *a*.—List of Electors, App. p. 332 *b*.
Dundalk, *post*, p. 26 *a*.—List of Electors, App. p. 263 *b*.
Rathdown, *post*, p. 27 *a*.—List of Electors, App. p. 245 *b*.
North Dublin, *post*, p. 27 *a*—List of Electors, App. 367 *b*.
South Dublin, *post*, p. 27 *a*.—List of Electors, App. p. 401 *b*.

Number registered 1833 to 1840, traced in Rate-Books.‡	Number of the preceding who are Rated at the following Amounts, viz.:—		Of whom there are holding tenements consisting of a house, or house and land, or land only, the land being of the following extent.								
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or house and land under 5 Acres.	Extent not Returned.
8,558	At £40 and upwards .	1,806	524	1,378	1,578	1,684	1,715	1,735	1,747	57	2
	£35 and upwards .	2,194	552	1,536	1,810	2,007	2,078	2,101	2,114	77	3
	£30 and upwards .	2,845	571	1,681	2,088	2,484	2,654	2,700	2,715	127	3
	£25 and upwards .	3,590	592	1,794	2,328	2,951	3,316	3,381	3,407	180	3
	£20 and upwards .	4,666	617	1,920	2,549	3,432	4,179	4,382	4,411	250	5
	£17 10s. and upwards	5,133	621	1,948	2,600	3,554	4,493	4,813	4,847	281	5
	£15 and upwards .	5,762	634	1,986	2,651	3,686	4,839	5,355	5,403	352	7
	£12 10s. and upwards	6,429	639	2,013	2,705	3,770	5,139	5,961	6,028	391	10
	£10 and upwards .	7,165	649	2,054	2,758	3,859	5,338	6,548	6,656	497	12
	£9 and upwards .	7,401	649	2,056	2,767	3,878	5,376	6,724	6,860	529	12
	£8 and upwards .	7,643	652	2,063	2,779	3,900	5,413	6,871	7,043	588	12
	£7 and upwards .	7,849	653	2,068	2,793	3,919	5,449	6,995	7,221	616	12
	£6 and upwards .	8,043	655	2,072	2,798	3,925	5,473	7,080	7,362	659	12
	£5 and upwards .	8,202	655	2,074	2,805	3,937	5,488	7,129	7,456	733	13
	Under £5	356	..	8	12	29	54	97	167	187	2
	Total number with areas of their holdings. .	8,558	655	2,082	2,817	3,966	5,542	7,226	7,623	920	15

* This table was compiled in order to ascertain the proportion of the present £10 electors, whom a qualification depending on being rated to the poor, at any amount, from £5 up to £40, would *admit*, and the areas of the holdings of the persons admitted. See the areas of the holdings of those *excluded post*, Table G.

† This Summary comprises all the Unions where Areas, Rating, and Dates of Registry have been ascertained, all these *data* being necessary in order to include the Union in this Summary.

‡ For the purpose of this and the subsequent classifications, none but electors registered during a period of eight years (viz., 1833 to 1840 inclusive) have been considered; eight years being the period during which registry remains valid under the Reform Act. It was necessary in order to ascertain the operation which a new qualification would have on the constituency, to select the electors registered during a complete period of eight years. The years 1833 to 1840 appeared better adapted for this purpose than a period commencing in February 1833 and ending February 1841, few voters having been found registered in 1841. The period comprising the eight years, from 1833 to 1840, both inclusive, afforded a larger number of electors for classification. In the Tables of Electors, in the Appendices to the Local Reports, those registered in 1832, and not re-registered, are marked with an asterisk. These have been of course omitted in the classifications intended to ascertain the effect, on the *present electors*, of adopting a new qualification. Instances will be found, in the lists of electors in the Appendices to the local Reports, of persons marked in the observations as "rated jointly;" the tenements of these have been divided, for the purpose of these classifications, wherever the number of persons jointly rated was stated. Where the number was uncertain, the tenement was rejected for the purpose of these tables. Where two tenements, separately rated, appear to be in the occupation of the same elector, the sums of their areas and valuations have been taken as one holding. Wherever a tenement appears by those tables to be now in the occupation of the widow of the elector, it has been excluded; so likewise wherever an elector is merely stated to be "dead," or "removed." The object being to ascertain the effect of a new qualification upon present electors, those who are still in occupation, and registered during a complete period of eight years (the time during which registry remains valid under the Reform Act), from 1833 to 1840, both inclusive, have been taken as adapted for the purpose of ascertaining the operation of the Reform Act. These tables, therefore, are calculated to show the effect on the £10 constituency, who would have been entitled to vote on the 1st January, 1841, of adopting a new qualification depending on a certain amount of rating.—See Report, *ante*, p. xlvi.

COUNTY ELECTORS.

(E.) Areas of Holdings.—Ten Pound County Electors in 47 Unions, registered 1833 to 1840, both inclusive. Classification showing the number in each Union holding tenements of and exceeding various Areas.

Names of Provinces and Unions.	Number of £10 Electors registered 1833 to 1840 whose Rating was ascertained.	Number of the preceding who are rated for a House, or House and Land, or Land only, the Land being of the following extent:—							House, or House and Land under 5 Acres.	Extent not returned.
		100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.		
10 Unions in Ulster.										
Armagh	253	..	15	21	40	113	228	247	1	5
Dungannon	224	2	12	26	63	131	207	219	5	..
Castlederg	143	8	44	65	100	125	139	141	2	..
Coleraine	132	8	26	40	56	83	120	123	9	..
Londonderry	136	18	57	74	102	119	133	134	2	..
Newtown Limavady	364	33	112	168	263	330	348	352	9	3
Banbridge	358	3	21	41	81	179	299	328	30	..
Lisburn	452	6	53	101	191	318	426	442	10	..
Kilkeel	44	..	4	5	9	20	29	31	13	..
Cootehill	305	3	13	29	68	147	277	291	14	..
Total	2,411	81	357	570	973	1,565	2,206	2,308	95	8
7 Unions in Connaught (wholly or partly).										
Sligo	234	4	15	32	56	102	186	211	23	..
Athlone	79	6	18	30	40	59	70	71	7	1
Ballinasloe	236	6	27	42	75	151	192	211	24	1
Loughrea	184	5	15	23	47	109	157	161	23	..
Gort	30	..	1	1	3	4	15	16	14	..
Castlerea	321	2	13	17	32	84	271	314	7	..
Scariff	65	2	11	12	19	32	42	51	11	3
Total	1,149	25	100	157	272	541	933	1,035	109	5
17 Unions in Munster (wholly or partly).										
Cork	75	11	28	36	40	48	54	56	19	..
Dunmanway	72	18	33	42	50	58	61	62	10	..
Macroom	76	16	43	51	59	63	67	68	8	..
Listowel	217	24	79	103	130	158	191	197	20	..
Newcastle	128	23	51	59	73	89	109	119	9	..
Rathkeale	197	6	50	73	91	134	173	182	15	..
Kanturk	250	47	116	164	193	216	228	232	18	..
Kilmallock	243	11	60	81	122	170	204	218	25	..
Limerick	140	7	31	41	65	103	131	137	3	..
Bandon	153	23	85	94	112	129	143	145	8	..
Waterford	255	15	73	99	154	203	233	238	16	1
Lismore	125	14	38	49	70	80	82	82	42	1
Tipperary	104	8	28	41	55	70	86	89	15	..
Cashel	142	19	43	61	82	103	129	132	10	..
Clonmel	39	11	22	29	34	38	39	39	..	..
Carrick-on-Suir	100	13	44	63	71	91	95	95	5	..
Dungarvan	273	26	82	101	137	169	193	199	74	..
Total	2,589	292	906	1,187	1,538	1,922	2,218	2,290	297	2
13 Unions in Leinster (wholly or partly).										
Gorey	184	27	73	97	129	155	177	181	3	..
Roscrea	215	10	42	59	80	120	175	187	28	..
Shillelagh	390	55	163	209	283	341	375	381	9	..
Rathdrum	288	48	152	184	223	245	258	268	20	..
Parsonstown	235	7	30	42	59	86	158	198	37	..
Edenderry	74	26	40	47	55	63	69	71	3	..
Naas	201	44	96	106	118	133	148	160	41	..
Longford	164	..	6	15	54	133	162	164	..	..
Drogheda	133	17	46	57	68	86	123	128	5	..
Dundalk	113	3	20	26	34	51	90	98	15	..
Rathdown	251	18	36	41	52	63	73	87	164	..
North Dublin	61	1	6	8	12	15	26	30	31	..
South Dublin	100	1	9	12	16	23	35	37	63	..
	2,409	257	719	903	1,183	1,514	1,869	1,990	419	..
Summary of 47 Unions in all the Provinces	8,558	655	2,082	2,817	3,966	5,542	7,226	7,623	920	15

COUNTY ELECTORS.

TABLE F, No. 1.—£10 COUNTY ELECTORS in 47 Unions, whose Acreage and Valuation were ascertained (Registries 1833 to both inclusive.)

CLASSIFICATION (*a*), showing the Number Rated *at and between* certain Amounts.

Name of Provinces and Unions.	Number Registered 1833 to 1840 traced in Rate-Books.*	Of whom there are rated to the Poor at Sums													
		Under £5.	£5. and not £6.	£6. and not £7.	£7. and not £8.	£8. and not £9.	£9. and not £10.	£10. and not £12. 10s.	£12. 10s. and not £15.	£15. and not £17. 10s.	£17. 10s. and not £20.	£20. and not £25.	£25. and not £30.	£30. and not £35.	£35. and not £40.
10 Unions in ULSTER.															
Armagh	253	1	1	1	4	3	5	29	35	28	25	53	26	16	5
Dungannon	224	4	7	1	3	4	5	27	35	21	19	34	19	22	6
Castlederg	143	3	2	2	4	6	2	11	21	14	18	27	12	13	3
Coleraine	132	6	1	2	4	6	11	13	21	4	10	13	10	5	7
Londonderry	136	3	1	3	1	2	2	7	4	5	6	16	12	18	12
Newtown Limavady	364	2	1	2	2	4	9	28	32	29	24	80	72	33	17
Banbridge	358	12	2	8	7	6	14	36	47	41	32	56	32	23	11
Lisburn	452	6	4	6	7	7	6	25	23	43	36	63	57	47	29
Kilkeel	44	1	..	4	1	1	3	5	3	4	1	9	4	4	2
Cootehill	305	2	3	2	7	7	12	57	24	39	22	64	24	19	5
Total	2,411	40	22	31	40	46	69	238	245	228	193	415	268	200	97
7 Unions in CONNAUGHT, (wholly or partly.)															
Sligo	234	13	9	10	11	18	9	33	32	14	9	26	16	7	6
Athlone	79	1	1	1	2	3	2	11	2	8	4	10	5	3	6
Ballinasloe	236	13	7	5	10	14	9	24	33	23	20	28	15	10	6
Loughrea	184	1	4	5	6	12	11	42	30	14	16	21	6	1	5
Gort	30	1	..	..	1	1	2	4	2	2	1	2	2	11	..
Castlerea	321	35	25	34	39	26	26	40	41	16	8	11	6	1	2
Scariff	65	24	4	3	1	5	2	5	2	6	1	7	..	2	1
Total	1,149	88	50	58	70	79	61	159	142	83	59	105	50	35	26
17 Unions in MUNSTER, (wholly or partly.)															
Cork	75	2	2	..	2	1	1	2	4	..	4	8	7	1	3
Dunmanway	72	1	1	1	1	1	2	4	4	5	4	7	9	9	4
Macroom	76	..	2	..	..	..	2	6	4	3	1	8	7	6	3
Listowel	217	20	5	6	7	8	8	18	18	18	7	30	18	19	9
Newcastle	128	5	2	2	2	5	2	7	4	12	4	17	17	11	11
Rathkeale	197	6	2	7	3	13	4	20	18	9	12	16	16	11	12
Kanturk	250	4	3	1	1	1	3	16	16	19	15	32	15	36	14
Kilmallock	243	11	4	4	4	2	5	14	7	9	9	35	18	21	26
Limerick	140	5	3	2	3	11	2	14	9	12	6	22	12	6	8
Bandon	153	3	1	..	2	..	..	4	6	8	6	11	15	21	16
Waterford	255	5	7	5	2	4	2	12	11	13	10	26	26	42	20
Lismore	125	..	1	6	1	7	3	9	3	11	8	22	7	8	9
Tipperary	104	1	1	2	2	1	6	4	5	7	5	14	6	11	5
Cashel	142	5	..	4	2	4	3	12	11	9	4	18	16	11	7
Clonmel	39	..	..	2	..	..	1	1	1	1	..	6	4	2	..
Carrick-on-Suir	100	4	.	3	11	1	..	7	5	8	..	9	14	7	2
Dungarvan	273	63	1[illegible]	16	7	2	1	15	2	16	3	27	16	17	9
Total	2,589	135	47	61	50	61	45	165	128	160	98	308	223	239	158
13 Unions in LEINSTER, (wholly or partly.)															
Gorey	184	2	2	1	3	1	3	13	12	12	5	27	22	8	14
Roscrea	215	12	9	9	8	8	6	25	13	25	15	31	9	14	5
Shillelagh	390	4	1	4	2	9	6	30	24	28	23	38	39	39	23
Rathdrum	288	5	1	1	1	..	2	11	9	16	6	23	34	31	21
Parsons Town	235	22	14	12	14	11	14	25	19	9	15	9	15	13	7
Edenderry	74	2	..	..	..	..	..	4	5	3	3	7	4	3	2
Naas	201	12	4	2	4	7	3	11	10	7	4	9	9	9	9
Longford	164	..	..	3	1	1	5	5	20	20	19	47	24	6	3
Drogheda	133	..	1	3	2	..	4	7	10	12	11	10	12	7	2
Dundalk	113	16	1	2	4	2	5	11	7	5	3	13	4	13	1
Rathdown	251	2	3	5	7	12	10	20	15	9	10	19	22	23	14
North Dublin	61	10	..	..	..	3	1	2	2	4	1	8	3	3	1
South Dublin	100	6	4	2	..	2	2	10	6	8	2	7	7	8	5
Total	2,409	93	40	44	46	56	61	174	152	158	117	248	204	177	107
Summary of 47 Unions in all the Provinces	8,558	356	159	194	206	242	236	736	667	629	467	1076	745	651	388

* See the Note *, *ante* p. 4 *a*.

COUNTY ELECTORS.

Effect of a Qualification depending on Amount of Rating.

F.) No. 2.—£10 County Electors in 47 Unions, whose Acreage and Valuation were ascertained, (Registries 1833 to 1840, both inclusive.)

Classification (*b*), showing the number of those Electors Rated *at and above* certain Amounts from £5 up to £40, being the Number *admitted* by a Qualification depending on Rating fixed at any of those Amounts.

Names of Provinces and Unions.	Number Registered 1833 to 1840 traced in Rate-Books.*	Of whom there are Rated to the Poor at Sums														
		Under £5.	At £5 and upwards.	At £6 and upwards.	At £7 and upwards.	At £8 and upwards.	At £9 and upwards.	At £10 and upwards.	At £12. 10s. and upwards.	At £15 and upwards.	At £17. 10s. and upwards.	At £20 and upwards.	At £25 and upwards.	At £30 and upwards.	At £35 and upwards.	At £40 and upwards.
10 Unions in Ulster.																
Armagh	253	1	252	251	250	246	243	238	209	174	146	121	68	42	26	21
Dungannon	224	4	220	213	212	209	205	200	173	138	117	98	64	45	23	17
Castlederg	143	3	140	138	136	132	126	124	113	92	78	60	33	21	8	5
Coleraine	132	6	126	125	123	119	113	102	89	68	64	54	41	31	26	19
Londonderry	136	3	133	132	129	128	126	124	117	113	108	102	86	74	56	44
Newtown Limavady	364	2	362	361	359	357	353	344	316	284	255	231	151	79	46	29
Banbridge	358	12	346	344	336	329	323	300	273	226	185	153	97	65	42	31
Lisburn	452	6	446	442	436	429	422	416	391	368	325	289	226	169	122	93
Kilkeel	44	1	43	43	39	38	37	34	29	26	22	21	12	8	4	2
Cootehill	305	2	303	300	298	291	284	272	215	191	152	130	66	42	23	18
	2,411	40	2,371	2,349	2,318	2,278	2,232	2,163	1,925	1,680	1,452	1,259	844	576	376	279
7 Unions in Connaught (wholly or partly).																
Sligo	234	13	221	212	202	191	173	164	131	99	85	76	50	34	27	21
Athlone	79	1	78	77	76	74	71	69	58	56	48	44	34	29	26	20
Ballinasloe	236	13	223	216	211	201	187	178	154	121	98	78	50	35	25	19
Loughrea	184	1	183	179	174	168	156	145	103	73	59	43	22	16	15	10
Fort	30	1	29	29	29	28	27	25	21	19	17	16	14	12	1	1
Castlerea	321	35	286	261	227	188	162	136	96	55	39	31	20	14	13	11
Scariff	65	24	41	37	34	33	28	26	21	19	13	12	5	5	3	2
Total	1,149	88	1,061	1,011	953	883	804	743	584	442	359	300	195	145	110	84
17 Unions in Munster (wholly or partly).																
Cork	75	2	73	71	71	69	68	67	65	61	61	57	49	42	41	38
Dunmanway	72	1	71	70	69	68	67	65	61	57	52	48	41	32	23	19
Macroom	76	..	76	74	74	74	74	72	66	62	59	58	50	43	37	34
Listowel	217	20	197	192	186	179	171	163	145	127	109	102	72	54	35	26
Newcastle	128	5	123	121	119	117	112	110	103	99	87	83	66	49	38	27
Rathkeale	197	6	191	189	182	179	166	162	142	124	115	103	87	71	60	48
Kanturk	250	4	246	243	242	241	240	237	221	205	186	171	139	124	88	74
Kilmallock	243	11	232	228	224	220	218	213	199	192	183	174	139	121	100	74
Limerick	140	5	135	132	130	127	116	114	100	91	79	73	51	39	33	25
Gandon	153	3	150	149	149	147	147	147	143	137	129	123	112	97	76	60
Waterford	255	5	250	243	238	236	232	230	218	207	194	184	158	132	90	70
Lismore	125	..	125	124	118	117	110	107	98	95	84	76	54	47	39	30
Tipperary	104	1	103	102	100	98	97	91	87	82	75	70	56	50	39	34
Cashel	142	5	137	137	133	131	127	124	112	101	92	88	70	54	43	36
Clonmel	39	..	39	39	37	37	37	36	35	34	33	33	27	23	21	21
Carrick-on-Suir	100	4	96	96	93	82	81	81	74	69	61	61	52	38	31	29
Dungarvan	273	63	210	197	181	174	172	171	156	154	138	135	108	92	75	66
	2,589	135	2,454	2,407	2,346	2,296	2,235	2,190	2,025	1,897	1,737	1,639	1,331	1,108	869	711
13 Unions in Leinster (wholly or partly).																
Borey	184	2	182	180	179	176	175	172	159	147	135	130	103	81	73	59
Roscrea	215	12	203	194	185	177	169	163	138	125	100	85	54	45	31	26
Shillelagh	390	4	386	385	381	379	370	364	334	310	282	259	221	182	143	120
Rathdrum	288	5	283	282	281	280	280	278	267	258	242	236	213	179	148	127
Parsonstown	235	22	213	199	187	173	162	148	123	104	95	80	71	56	43	36
Edenderry	74	2	72	72	72	72	72	72	68	63	60	57	50	46	43	41
Naas	201	12	189	185	183	179	172	169	158	148	141	137	128	119	110	101
Longford	164	..	164	164	161	160	159	154	149	129	109	90	43	19	13	10
Drogheda	133	..	133	132	129	127	127	123	116	106	94	83	73	61	54	52
Dundalk	113	16	97	96	94	90	88	83	72	65	60	57	44	40	27	26
Rathdown	251	2	249	246	241	234	222	212	192	177	168	158	139	117	94	80
North Dublin	61	10	51	51	51	51	48	47	45	43	39	38	30	27	24	23
South Dublin	100	6	94	90	88	88	86	84	74	68	60	58	51	44	36	31
Total	2,409	93	2,316	2,276	2,232	2,186	2,130	2,069	1,895	1,743	1,585	1,468	1,220	1,016	839	732
Summary of 47 Unions in all the provinces	8,558	356	8,202	8,043	7,849	7,643	7,401	7,165	6,429	5,762	5,133	4,666	3,590	2,845	2,194	1,806

* See the Note, *ante*, p. 4 *a*.

COUNTY ELECTORS.

Effect of a Qualification depending on Amount of Rating.

(F.) No. 3.—£10 County Electors in 47 Unions, whose Acreage and Valuation were ascertained; (Registries 1833 to 18 both inclusive).

Classification (*c*), showing the number of those Electors Rated *below* certain Amounts, being the number *excluded* b Qualification depending on rating fixed at various amounts from £5 up to £40.

Names of Provinces and Unions.	Number registered 1838 to 1840 traced in Rate Books.	Of whom there are rated to the Poor at Sums														
		Under £5.	Under £6.	Under £7.	Under £8.	Under £9.	Under £10.	Under £12. 10s.	Under £15.	Under £17. 10s.	Under £20.	Under £25.	Under £30.	Under £35.	Under £40.	At £40 and
10 Unions in Ulster.																
Armagh	253	1	2	3	7	10	15	44	79	107	132	185	211	227	232	
Dungannon	224	4	11	12	15	19	24	51	86	107	126	160	179	201	207	
Castlederg	143	3	5	7	11	17	19	30	51	65	83	110	122	135	138	
Coleraine	132	6	7	9	13	19	30	43	64	68	78	91	101	106	113	
Londonderry	136	3	4	7	8	10	12	19	23	28	34	50	62	80	92	
Newtown Limavady	364	2	3	5	7	11	20	48	80	109	133	213	285	318	335	
Banbridge	358	12	14	22	29	35	49	85	132	173	205	261	293	316	327	
Lisburn	452	6	10	16	23	30	36	61	84	127	163	226	283	330	359	
Kilkeel	44	1	1	5	6	7	10	15	18	22	23	32	36	40	42	
Cootehill	305	2	5	7	14	21	33	90	114	153	175	239	263	282	287	
Total	2,411	40	62	93	133	179	248	486	731	959	1,152	1,567	1,835	2,035	2,132	2
7 Unions in Connaught, (wholly or partly.)																
Sligo	234	13	22	32	43	61	70	103	135	149	158	184	200	207	213	
Athlone	79	1	2	3	5	8	10	21	23	31	35	45	50	53	59	
Ballinasloe	236	13	20	25	35	49	58	82	115	138	158	186	201	211	217	
Loughrea	184	1	5	10	16	28	39	81	111	125	141	162	168	169	174	
Gort	30	1	1	1	2	3	5	9	11	13	14	16	18	29	29	
Castlerea	321	35	60	94	133	159	185	225	266	282	290	301	307	308	310	
Scariff	65	24	28	31	32	37	39	44	46	52	53	60	60	62	63	
Total	1,149	88	138	196	266	345	406	565	707	790	849	954	1,004	1,039	1,065	
17 Unions in Munster, (wholly or partly.)																
Cork	75	2	4	4	6	7	8	10	14	14	18	26	33	34	37	
Dunmanway	72	1	2	3	4	5	7	11	15	20	24	31	40	49	53	
Macroom	76	..	2	2	2	2	4	10	14	17	18	26	33	39	42	
Listowel	217	20	25	31	38	46	54	72	90	108	115	145	163	182	191	
Newcastle	128	5	7	9	11	16	18	25	29	41	45	62	79	90	101	
Rathkeale	197	6	8	15	18	31	35	55	73	82	94	110	126	137	149	
Kanturk	250	4	7	8	9	10	13	29	45	64	79	111	126	162	176	
Kilmallock	243	11	15	19	23	25	30	44	51	60	69	104	122	143	169	
Limerick	140	5	8	10	13	24	26	40	49	61	67	89	101	107	115	
Bandon	153	3	4	4	6	6	6	10	16	24	30	41	56	77	93	
Waterford	255	5	12	17	19	23	25	37	48	61	71	97	123	165	185	
Lismore	125	..	1	7	8	15	18	27	30	41	49	71	78	86	95	
Tipperary	104	1	2	4	6	7	13	17	22	29	34	48	54	65	70	
Cashel	142	5	5	9	11	15	18	30	41	50	54	72	88	99	106	
Clonmel	39	..	..	2	2	2	3	4	5	6	6	12	16	18	18	
Carrick-on-Suir	100	4	4	7	18	19	19	26	31	39	39	48	62	69	71	
Dungarvan	273	63	76	92	99	101	102	117	119	135	138	165	181	198	207	
Total	2,589	135	182	243	293	354	399	564	692	852	950	1,258	1,481	1,720	1,878	7
13 Unions in Leinster, (wholly or partly.)																
Gorey	184	2	4	5	8	9	12	25	37	49	54	81	103	111	125	
Roscrea	215	12	21	30	38	46	52	77	90	115	130	161	170	184	189	
Shillelagh	390	4	5	9	11	20	26	56	80	108	131	169	208	247	270	1
Rathdrum	288	5	6	7	8	8	10	21	30	46	52	75	109	140	161	1
Parsons Town	235	22	36	48	62	73	87	112	131	140	155	164	179	192	199	
Edenderry	74	2	2	2	2	2	2	6	11	14	17	24	28	31	33	
Naas	201	12	16	18	22	29	32	43	53	60	64	73	82	91	100	1
Longford	164	..	..	3	4	5	10	15	35	55	74	121	145	151	154	
Drogheda	133	..	1	4	6	6	10	17	27	39	50	60	72	79	81	
Dundalk	113	16	17	19	23	25	30	41	48	53	56	69	73	86	87	
Rathdown	251	2	5	10	17	29	39	59	74	83	93	112	134	157	171	
North Dublin	61	10	10	10	10	13	14	16	18	22	23	31	34	37	38	
South Dublin	100	6	10	12	12	14	16	26	32	40	42	49	56	64	69	
Total	2,409	93	133	177	223	279	340	514	666	824	941	1,189	1,393	1,570	1,677	7
Summary of 47 Unions in all the Provinces.	8,558	356	515	709	915	1,157	1,393	2,129	2,796	3,425	3,892	4,968	5,713	6,364	6,752	1,8

COUNTY ELECTORS.

£10 County Electors, (Registries 1833 to 1840.)

(G.) No. 1.—Valuations and Areas of Holdings.—Effect of a Qualification depending on Amount of Rating.

Areas of the Holdings of Persons who would be excluded by Qualifications depending on Rating fixed at various Amounts, from £5 up to £40.

Summary of Forty-seven Unions in all the Provinces,* viz.:—

Ten Unions in Ulster:—
Armagh, *post*, p. 13 *a*.—List of Electors, App. p. 85 *b*.
Dungannon, *post*, p. 13 *a*.—List of Electors, App. p. 99 *b*.
Castlederg, *post*, p. 13 *a*.—List of Electors, App. p. 112 *b*.
Coleraine, *post*, p. 12 *a*.—List of Electors, App. p. 67 *b*.
Londonderry, *post*. p. 12 *a*.—List of Electors, App. p. 54 *b*.
Newtown Limavady, *post*, p. 12 *a*.—List of Electors, App. p. 35 *b*.
Banbridge, *post*, p. 14 *a*.—List of Electors, App. p. 7 *b*.
Lisburn, *post*, p. 14 *a*.—List of Electors, App. p. 22 *b*.
Kilkeel, *post*, p. 14 *a*.—List of Electors, App. p. 150 *b*.
Cootehill, *post*, p. 15 *a*.—List of Electors, App. p. 156 *b*.

Seven Unions in Connaught (wholly or partly):—
Sligo, *post*, p. 15 *a*.—List of Electors, App. p. 123 *b*.
Athlone, *post*, p. 16 *a*.—List of Electors, App. p. 189 *b*.
Ballinasloe, *post*, p. 16 *a*.—List of Electors, App. p. 178 *b*.
Loughrea, *post*, p. 16 *a*.—List of Electors, App. p. 194 *b*.
Gort, *post*, p. 17 *a*.—List of Electors, App. p. 202 *b*.
Castlerea, *post*, p. 17 *a*.—List of Electors, App. p. 215 *b*.
Scariff, *post*, p. 17 *a*.—List of Electors, 1st App. p. 71.

Seventeen Unions in Munster (wholly or partly):—
Cork, *post*, p. 18 *a*.—List of Electors, App. p. 411 *b*.
Dunmanway, *post*, p. 18 *a*.—List of Electors, App. p. 230 *b*.
Macroom, *post*, p. 18 *a*.—List of Electors, App. p. 528 *b*.
Listowel, *post*, p. 19 *a*.—List of Electors, App. p. 236 *b*.
Newcastle, *post*, p. 19 *a*.—List of Electors, App. p. 487 *b*.
Rathkeale, *post*, p. 19 *a*.—List of Electors, App. p. 516 *b*.
Kanturk, *post*, p. 20 *a*.—List of Electors, App. p. 533 *b*.
Kilmallock, *post*, p. 20 *a*.—List of Electors, App. p. 469 *b*.
Limerick, *post*, p. 20 *a*.—List of Electors, App. p. 418 *b*.
Bandon, *post*, p. 21 *a*.—List of Electors, 1st App. p. 80.
Waterford, *post*, p. 21 *a*.—List of Electors, App. p. 446 *b*.
Lismore, *post*, p. 21 *a*.—List of Electors, App. p. 316 *b*.
Tipperary, *post*, p. 22 *a*.—List of Electors, App. p. 134 *b*.
Cashel, *post*, p. 22 *a*.—List of Electors, App. p. 208 *b*.
Clonmel, *post*, p. 22 *a*.—List of Electors, App. p. 551 *b*.
Carrick on-Suir, *post*, p. 23 *a*.—List of Electors, App. p. 460 *b*.
Dungarvan, *post*, p. 23 *a*.—List of Electors, App. p. 298 *b*.

Thirteen Unions in Leinster (wholly or partly):—
Gorey, *post*, p. 23 *a*.—List of Electors, App. p. 139 *b*.
Roscrea, *post*, p. 24 *a*.—List of Electors, App. p. 171 *b*.
Shillelagh, *post*, p. 24 *a*.—List of Electors. App. p. 577 *b*.
Rathdrum, *post*, p. 24 *a*.—List of Electors. App. p. 565 *b*.
Parsonstown, *post*, p. 25 *a*.—List of Electors, 1st App. p. 32.
Edenderry, *post*, p. 25 *a*.—List of Electors, App. p. 343 *b*.
Naas, *post*, p. 25 *a*.—List of Electors, App. p. 280 *b*.
Longford, *post*. p. 26 *a*.—List of Electors, 1st App. p. 22.
Drogheda, *post*, p. 26 *a*.—List of Electors, App. p. 332 *b*.
Dundalk, *post*, p. 26 *a*.—List of Electors, App. p. 263 *b*.
Rathdown, *post*, p. 27 *a*.—List of Electors, App. p. 245 *b*.
North Dublin, *post*, p. 27 *a*.—List of Electors, App. p. 367 *b*.
South Dublin, *post*, p. 27 *a*.—List of Electors, App. p. 401 *b*.

Number (registered 1833 to 1840) traced in Rate-Books	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House or House and Land, or Land only, the Land being of the following extent.								Extent not returned.
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House or house and land under 5 Acres.	
8,558	Under £5 .	356	..	8	12	29	54	97	167	187	2
	,, £6 .	515	..	10	19	41	69	146	261	251	3
	,, £7 .	709	2	14	24	47	93	231	402	304	3
	,, £8 .	915	3	19	38	66	129	355	580	332	3
	,, £9 .	1,157	6	26	50	88	166	502	763	391	3
	,, £10 .	1,393	6	28	59	107	204	677	967	423	3
	,, £12 10*s*.	2,129	16	69	112	196	403	1,265	1,595	529	5
	,, £15	2,796	21	96	166	280	703	1,871	2,220	568	8
	,, £17 10*s*.	3,425	34	134	217	412	1,049	2,413	2,776	639	10
	,, £20 .	3,892	38	162	268	534	1,372	2,844	3,212	670	10
	,, £25 .	4,968	63	288	489	1,015	2,226	3,835	4,216	740	12
	,, £30 .	5,713	84	401	729	1,482	2,888	4,526	4,908	793	12
	,, £35 .	6,364	103	546	1,007	1,950	3,464	5,125	5,509	843	12
	,, £40 .	6,752	131	704	1,239	2,282	3,827	5,491	5,876	863	13
	At and over £40 .	1,806	524	1,378	1,578	1,684	1,715	1,735	1,747	57	2
	Total . . .	8,558	655	2,082	2,817	3,966	5,542	7,226	7,623	920	15

* This classification was adopted for the purpose of ascertaining, as nearly as possible, the areas of the holdings of those amongst the present electors who would be excluded by substituting for the present franchise a qualification depending on being rated at various amounts.

COUNTY ELECTORS.

(G) No. 2.*—Valuations and Areas of Holdings.—Effect of a Qualification depending on amount of Rating.

Areas of the Holdings of Persons who would be excluded by Qualifications depending on Rating fixed at various Amounts, from £5 up to £40.

Ten Unions in Ulster, viz.:—

Armagh,	Coleraine,	Banbridge,	Kilkeel,
Dungannon,	Londonderry,	Lisburn,	Cootehill.
Castlederg,	Newtown Limavady,		

Summary of the foregoing Unions, £10 County Electors, (Registries 1833 to 1840.)

Number (registered 1833 to 1840) traced in Rate-Books	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House or House and Land, or Land only, the Land being of the following extent.								Extent not returned
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House or house and land under 5 Acres.	
2,411	Under £5	40	..	2	3	4	7	14	15	24	1
	,, £6	62	..	2	4	5	10	19	29	32	1
	,, £7	93	2	5	7	9	16	30	52	40	1
	,, £8	133	2	6	9	12	24	48	89	43	1
	,, £9	179	4	9	15	19	33	79	131	47	1
	,, £10	248	4	11	17	24	49	129	198	49	1
	,, £12 10*s.*	486	11	28	36	58	98	343	427	58	1
	,, £15	731	13	40	60	94	184	572	664	63	4
	,, £17 10*s.*	959	16	52	76	129	287	792	886	69	4
	,, £20	1,152	17	67	101	171	411	980	1,076	72	4
	,, £25	1,567	26	108	165	309	749	1,377	1,476	85	6
	,, £30	1,835	32	136	231	464	1,004	1,640	1,740	89	6
	,, £35	2,035	36	166	287	616	1,195	1,835	1,936	93	6
	,, £40	2,132	43	196	334	703	1,290	1,930	2,031	94	7
	At and over £40	279	38	161	236	270	275	276	277	1	1
		2,411	81	357	570	973	1,565	2,206	2,308	95	8

(G.) No. 3.—Valuations and Areas of Holdings.—Effect of a Qualification depending on amount of Rating.

Areas of the Holdings of Persons who would be excluded by Qualifications depending on Rating, fixed at various Amounts, from £5 up to £40.

Seven Unions in Connaught (wholly or partly), viz.:—

Sligo,	Loughrea,	Castlerea,
Athlone,	Gort,	Scariff.
Ballinasloe,		

Summary of the foregoing Unions, £10 County Electors, (Registries 1833 to 1840.)

Number Registered (1833 to 1840) traced in Rate-Books	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House or House and Land, or Land only, the Land being of the following extent.								Extent not returned
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House or House and Land under 5 Acres.	
1,149	Under £5	88	..	3	3	9	9	19	60	27	1
	,, £6	138	..	3	3	9	9	40	97	39	2
	,, £7	196	..	3	3	9	9	73	151	43	2
	,, £8	266	..	3	3	9	12	131	218	46	2
	,, £9	345	..	3	3	10	16	190	285	58	2
	,, £10	406	..	3	3	10	20	243	340	64	2
	,, £12. 10*s.*	565	..	4	4	13	63	382	480	81	4
	,, £15	707	..	4	4	14	156	517	618	85	4
	,, £17. 10*s.*	790	..	4	4	21	223	592	694	91	5
	,, £20	849	..	4	4	40	276	649	751	93	5
	,, £25	954	1	10	21	106	366	746	848	101	5
	,, £30	1,004	1	13	39	146	410	792	894	105	5
	,, £35	1,039	1	18	56	167	435	827	929	105	5
	,, £40	1,065	1	31	79	190	459	851	953	107	5
	At and over £40	84	24	69	78	82	82	82	82	2	..
	Total	1,149	25	100	157	272	541	933	1,035	109	5

* This and the three following Tables exhibit the details of Table (G), No. 1, divided into provinces. See Tables containing the deta for each Union, *post*, p. 12*a*, &c. For the lists of the electors classified, with their valuation and the areas of their holdings, see t Appendix to the Local Reports under the head of the Union required.

COUNTY ELECTORS.

(G.) No. 4.—Valuations and Areas of Holdings.—Effect of a Qualification depending on amount of Rating.

Areas of the Holdings of Persons who would be excluded by Qualifications depending on Rating, fixed at various Amounts, from £5 up to £40.

Seventeen Unions in Munster (wholly or partly), viz.:—

Cork,	Rathkeale,	Bandon,	Cashel,
Dunmanway,	Kanturk,	Waterford,	Clonmel,
Macroom,	Kilmallock,	Lismore,	Carrick-on-Suir,
Listowel,	Limerick,	Tipperary,	Dungarvan.
Newcastle,			

Summary of the foregoing Unions, £10 County Electors, (Registries 1833 to 1840.)

Number (Registered 1833 to 1840) traced in Rate-Books	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House or House and Land, or Land only, the Land being of the following extent.								Extent not returned.
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House or House and Land under 5 Acres.	
2,589	Under £5	135	..	3	6	16	37	62	72	63	..
	,, £6	182	..	5	12	27	49	80	94	88	..
	,, £7	243	..	6	14	29	67	107	130	113	..
	,, £8	293	..	9	25	43	88	135	171	122	..
	,, £9	354	..	12	20	55	108	173	217	137	..
	,, £10	399	..	12	36	65	119	205	252	147	..
	,, £12 10*s*. . .	564	3	33	63	101	184	318	380	184	..
	,, £15	692	6	44	87	131	254	437	501	191	..
	,, £17 10*s*. . .	852	15	65	114	187	348	561	628	223	1
	,, £20	950	18	74	130	217	417	648	717	232	1
	,, £25	1,258	33	132	226	383	651	927	998	259	1
	,, £30	1,481	45	184	318	532	852	1,139	1,210	270	1
	,, £35	1,720	56	249	442	708	1,073	1,363	1,434	285	1
	,, £40	1,878	67	322	540	848	1,226	1,518	1,589	288	1
	At and over £40 . .	711	225	584	647	690	696	700	701	9	1
	Total . . .	2,589	292	906	1,187	1,538	1,922	2,218	2,290	297	2

(G) No. 5.—Valuations and Areas of Holdings.—Effect of a Qualification depending on amount of Rating.

Areas of the Holdings of Persons who would be excluded by Qualifications depending on Rating, fixed at various Amounts, from £5 up to £40.

Thirteen Unions in Leinster (wholly or partly), viz.:—

Gorey,	Parsonstown,	Longford,	Rathdown,
Roscrea,	Edenderry,	Drogheda,	North Dublin,
Shillelagh,	Naas,	Dundalk,	South Dublin.
Rathdrum,			

Summary of the foregoing Unions, £10 County Electors, (Registries 1833 to 1840.)

Number Registered 1833 to 1840. traced in Rate-Books	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House or House and Land, or Land only, the Land being of the following extent.								Extent not returned.
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House or House and Land under 5 Acres.	
2,409	Under £5 . .	93	..	..	..	..	1	2	20	73	
	,, £6 . .	133	..	..	..	..	1	7	41	92	
	,, £7 . .	177	..	..	..	..	1	21	69	108	
	,, £8 . .	223	1	1	1	2	5	41	102	121	
	,, £9 . .	279	2	2	2	4	9	60	130	149	
	,, £10 . .	340	2	2	3	8	16	100	177	163	
	,, £12 10*s*.	514	2	4	9	24	58	222	308	206	
	,, £15 . .	666	2	8	15	41	109	345	437	229	
	,, £17. 10*s*.	824	3	13	23	75	191	468	568	256	
	,, £20 . .	941	3	17	33	106	268	567	668	273	
	,, £25 . .	1,189	3	38	77	217	460	785	894	295	
	,, £30 . .	1,393	6	68	141	340	622	955	1,064	329	
	,, £35 . .	1,570	10	113	222	459	761	1,100	1,210	360	
	,, £40 . .	1,677	20	155	286	541	852	1,192	1,303	374	
	At and over £40 . .	732	237	564	617	642	662	677	687	45	
	Total . . .	2,409	257	719	903	1,183	1,514	1,869	1,990	419	

APPENDIX.

10*l*. Electors—Valuations and Areas of Holdings. Effect of One Qualification.

Ulster.

(GG.)—TEN POUND ELECTORS—VALUATIONS AND AREAS OF HOLDINGS—EFFE OF ONE QUALIFICATION DEPENDING ON RATING.

Eleven UNIONS in ULSTER, viz.—Armagh, Dungannon, Castlederg, Coleraine, Londonderry, Newto Limavady, Banbridge, Lisburn, Kilkeel, Cootehill, and Lurgan.

COLERAINE Union, County LONDONDERRY.

Number Registered 1833 to 1840 traced in Rate-Books	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House, or House and La or Land only, the Land being of the following Extent:—								
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.	Exte not return
132	Under £5 . .	6	..	..	..	..	1	3	3	3	..
	Under £6 . .	7	..	..	..	..	1	3	3	4	..
	Uuder £7 . .	9	..	..	..	..	1	4	4	5	..
	Under £8 . .	13	..	1	1	1	2	8	8	5	..
	Under £9 . .	19	..	2	3	3	5	13	13	6	..
	Under £10 . .	30	..	2	3	3	8	23	24	6	..
	Under £12. 10*s*. .	43	..	2	3	4	11	35	37	6	..
	Under £15 . .	64	..	2	5	11	25	55	57	7	..
	Under £17. 10*s*. .	68	..	2	5	11	26	58	61	7	..
	Under £20 . .	78	..	3	8	14	31	67	70	8	..
	Under £25 . .	91	1	4	11	21	42	79	82	9	..
	Under £30 . .	101	2	9	18	29	52	89	92	9	..
	Under £35 . .	106	2	10	20	33	57	94	97	9	..
	Under £40 . .	113	3	12	23	37	64	101	104	9	..
	At £40 and upwards.	19	5	14	17	19	19	19	19	..	..
	Total whose rating ascertained, with area of their holdings	132	8	26	40	56	83	120	123	9	..

LONDONDERRY Union, County LONDONDERRY and County DONEGAL.

136	Under £5 . .	3	..	..	..	1	1	2	2	1	..
	Under £6 . .	4	..	..	1	2	2	3	3	1	..
	Under £7 . .	7	..	1	2	3	3	5	6	1	..
	Under £8 . .	8	..	1	2	3	4	6	7	1	..
	Under £9 . .	10	1	2	3	4	5	7	8	2	..
	Under £10 . .	12	1	2	3	5	6	9	10	2	..
	Under £12. 10*s*. .	19	1	3	4	9	12	16	17	2	..
	Under £15 . .	23	1	3	4	10	14	20	21	2	..
	Under £17. 10*s*. .	28	1	4	5	13	18	25	26	2	..
	Under £20 . .	34	1	5	7	15	23	31	32	2	..
	Under £25 . .	50	2	7	11	23	36	47	48	2	..
	Under £30 . .	62	3	10	14	32	48	59	60	2	..
	Under £35 . .	80	5	14	21	46	63	77	78	2	..
	Under £40 . .	92	8	21	32	58	75	89	90	2	..
	At £40 and upwards.	44	10	36	42	44	44	44	44	..	..
	Total whose rating ascertained, with area of their holdings	136	18	57	74	102	119	133	134	2	..

NEWTOWN LIMAVADY Union, County LONDONDERRY.

364	Under £5 . . .	2	..	..	1	1	1	2	2	..	..
	Under £6 . . .	3	..	..	1	1	1	2	3	..	..
	Under £7 . . .	5	2	2	3	3	3	4	5	..	..
	Under £8 . . .	7	2	2	3	3	3	4	6	1	..
	Under £9 . . .	11	3	3	4	5	6	7	9	2	..
	Under £10 . .	20	3	5	6	8	12	16	18	2	..
	Under £12. 10*s*. .	48	9	19	20	29	33	42	44	4	..
	Under £15 . .	80	10	23	29	40	56	69	72	5	[illegible]
	Under £17. 10*s*. .	109	13	32	41	58	84	98	101	5	[illegible]
	Under £20 . .	133	13	40	49	69	106	122	125	5	[illegible]
	Under £25 . .	213	19	65	85	127	182	199	203	7	[illegible]
	Under £30 . .	285	23	78	113	190	253	270	274	8	[illegible]
	Under £35 . .	318	24	86	130	219	285	302	306	9	[illegible]
	Under £40 . .	335	27	96	142	235	302	319	323	9	[illegible]
	At £40 and upwards.	29	6	16	26	28	28	29	29	..	..
	Total whose rating ascertained, with area of their holdings	364	33	112	168	263	330	348	352	9	3

COUNTY ELECTORS.

(GG.)—Valuations and Areas.—Effect of One Qualification depending on Rating.

ARMAGH Union, County ARMAGH.

Number registered 1833 to 1840 traced in rate-books.	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House, or House and Land, or Land only, the Land being of the following extent:— 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards	House, or House and Land under 5 Acres.	Extent not returned.
253	Under £5	1	..	..	..	..	..	..	..	..	1
	Under £6	2	..	..	..	..	..	..	1	..	1
	Under £7	3	..	..	..	..	..	..	1	1	1
	Under £8	7	..	..	..	..	..	..	5	1	1
	Under £9	10	..	..	..	..	..	..	8	1	1
	Under £10	15	..	..	..	..	1	1	13	1	1
	Under £12. 10*s.*	44	..	..	..	..	2	26	42	1	1
	Under £15	79	..	..	..	..	3	58	77	1	1
	Under £17. 10*s.*	107	..	..	..	..	10	86	105	1	1
	Under £20	132	..	..	..	..	16	111	130	1	1
	Under £25	185	..	..	..	3	49	162	181	1	3
	Under £30	211	..	..	2	8	73	188	207	1	3
	Under £35	227	..	1	3	16	89	204	223	1	3
	Under £40	232	..	1	5	20	93	208	227	1	4
	At £40 and upwards.	21	..	14	16	20	20	20	20	..	1
	Total whose rating ascertained, with area of their holdings.	253	..	15	21	40	113	228	247	1	5

DUNGANNON Union, County TYRONE.

Number registered 1833 to 1840 traced in rate-books.	Of whom there are Rated at Sums		100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards	House, or House and Land under 5 Acres.	Extent not returned.
224	Under £5	4	..	2	2	2	2	2	2	2	..
	Under £6	11	..	2	2	2	2	3	8	3	..
	Under £7	12	..	2	2	2	2	3	9	3	..
	Under £8	15	..	2	3	3	3	4	12	3	..
	Under £9	19	..	2	3	3	3	8	16	3	..
	Under £10	24	..	2	3	3	3	12	21	3	..
	Under £12. 10*s.*	51	..	2	4	4	6	37	47	4	..
	Under £15	86	..	4	7	7	12	71	82	4	..
	Under £17. 10*s.*	107	..	4	7	8	19	91	102	5	..
	Under £20	126	..	4	7	8	36	110	121	5	..
	Under £25	160	..	4	7	10	69	144	155	5	..
	Under £30	179	..	4	8	24	88	163	174	5	..
	Under £35	201	..	6	13	43	109	185	196	5	..
	Under £40	207	..	6	14	47	115	191	202	5	..
	At £40 and upwards.	17	2	6	12	16	16	16	17	..	..
	Total whose rating ascertained, with area of their holdings.	224	2	12	26	63	131	207	219	5	..

CASTLEDERG Union, County TYRONE.

Number registered 1833 to 1840 traced in rate-books.	Of whom there are Rated at Sums		100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards	House, or House and Land under 5 Acres.	Extent not returned.
143	Under £5	3	..	..	..	..	1	3	3	..	..
	Under £6	5	..	..	..	..	2	4	5	..	..
	Under £7	7	..	..	..	..	2	6	7	..	..
	Under £8	11	..	..	..	1	5	10	11	..	..
	Under £9	17	..	..	2	3	7	15	16	1	..
	Under £10	19	..	..	2	4	9	17	18	1	..
	Under £12. 10*s.*	30	1	2	5	8	16	27	28	2	..
	Under £15	51	2	8	14	21	35	48	49	2	..
	Under £17. 10*s.*	65	2	9	15	26	48	61	63	2	..
	Under £20	83	3	13	24	42	66	79	81	2	..
	Under £25	110	4	22	37	67	92	106	108	2	..
	Under £30	122	4	25	45	79	104	118	120	2	..
	Under £35	135	5	36	57	92	117	131	133	2	..
	Under £40	138	5	39	60	95	121	134	136	2	..
	At £40 and upwards.	5	3	5	5	5	5	5	5	..	..
	Total whose rating ascertained, with area of their holdings.	143	8	44	65	100	125	139	141	2	..

APPENDIX.

10*l*. Electors—Valuations and Areas of Holdings.

Effect of One Qualification.

Ulster.

COUNTY ELECTORS.

(GG.)—Valuations and Areas.—Effect of One Qualification depending on Rating—*continued.*

BANBRIDGE Union, County DOWN and County ARMAGH.

Number Registered 1833 to 1840 traced in Rate-books.	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House, or House and La or Land only, the Land being of the following extent:—								
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.	Ext no retur
358	Under £5 . . .	12	..	..	..	..	..	..	1	11	.
	Under £6. . .	14	..	..	..	..	..	..	1	13	.
	Under £7 . . .	22	..	..	..	..	2	2	9	13	.
	Under £8 . . .	29	..	..	..	..	3	4	14	15	.
	Under £9 . . .	35	..	..	..	..	3	7	20	15	.
	Under £10 . .	49	..	..	..	..	5	15	33	16	.
	Under £12 10*s*. .	85	..	..	..	1	6	46	69	16	.
	Under £15 . .	132	..	..	..	1	15	91	115	17	.
	Under £17 10*s*. .	173	..	1	2	5	29	129	153	20	.
	Under £20 . .	205	..	2	3	7	46	159	185	20	.
	Under £25 . .	261	..	4	6	17	89	209	236	25	.
	Under £30 . .	293	..	4	8	26	118	238	266	27	.
	Under £35 . .	316	..	4	11	43	139	259	288	28	.
	Under £40 . .	327	..	5	15	53	149	269	298	29	.
	At £40 and upwards.	31	3	16	26	28	30	30	30	1	.
	Total whose rating ascertained, with area of their holdings . . .	358	3	21	41	81	179	299	328	30	.

LISBURN Union, County DOWN and County ANTRIM.

Number Registered 1833 to 1840 traced in Rate-books.	Of whom there are Rated at Sums		100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.	Ext no retur
452	Under £5 . . .	6	..	..	..	..	1	1	1	5	.
	Under £6'. . .	10	..	..	..	..	2	3	3	7	.
	Under £7 . . .	16	..	..	..	1	3	5	8	8	.
	Under £8 . . .	23	..	..	..	1	3	7	15	8	.
	Under £9 . . .	30	..	..	..	1	3	11	22	8	.
	Under £10. . .	36	..	..	..	1	4	15	28	8	.
	Under £12 10*s*. .	61	..	..	..	3	8	37	52	9	.
	Under £15. . .	84	..	..	1	4	15	59	75	9	.
	Under £17 10*s*. .	127	..	..	1	8	30	102	118	9	.
	Under £20 . .	163	..	..	3	13	48	138	154	9	.
	Under £25 . .	226	..	2	6	23	97	200	216	10	.
	Under £30 . .	283	..	4	15	42	149	257	273	10	.
	Under £35 . .	330	..	6	17	74	196	304	320	10	.
	Under £40 . .	359	..	10	25	101	225	333	349	10	.
	At £40 and upwards.	93	6	43	76	90	93	93	93	..	.
	Total whose rating ascertained, with area of their holdings . . .	452	6	53	101	191	318	406	442	10	.

KILKEEL Union, County DOWN.

Number Registered 1833 to 1840 traced in Rate-books.	Of whom there are Rated at Sums		100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.	Ext no retur
44	Under £5 . . .	1	..	..	..	..	..	1	1	..	.
	Under £6 . . .	1	..	..	..	..	..	1	1	..	.
	Under £7 . . .	5	..	..	..	..	..	1	1	4	.
	Under £8 . . .	6	..	..	..	..	1	2	2	4	.
	Under £9 . . .	7	..	..	..	..	1	3	3	4	.
	Under £10 . .	10	..	..	..	..	1	4	5	5	.
	Under £12 10*s*. .	15	..	..	..	..	1	6	8	7	.
	Under £15 . .	18	..	..	..	..	1	9	11	7	.
	Under £17 10*s*. .	22	..	..	..	..	2	11	13	9	.
	Under £20 . .	23	..	..	..	..	3	12	14	9	.
	Under £25. . .	32	..	..	..	..	9	18	20	12	.
	Under £30 . .	36	..	1	1	3	13	22	24	12	.
	Under £35 . .	40	..	1	2	5	16	25	27	13	.
	Under £40 . .	42	..	3	4	7	18	27	29	13	.
	At £40 and upwards.	2	..	1	1	2	2	2	2	..	.
	Total whose rating ascertained, with area of their holdings. . . .	44	..	4	5	9	20	29	31	13	.

COUNTY ELECTORS.

(GG.)—Valuations and Areas.—Effect of One Qualification depending on Rating—*continued.*

COOTEHILL Union, County CAVAN and County MONAGHAN.

Number registered 1832 to 1840 placed in Pre-Books.	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House, or House and Land, or Land only, the Land being of the following Extent:— 100 Acres and upwards	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards	5 Acres and upwards.	House, or House and Land under 5 Acres.	Extent not returned
	Under £5 . . .	2	..	..	..	..	..	..	..	2	..
	Under £6 . . .	5	..	..	..	..	..	..	1	4	..
	Under £7 . . .	7	..	..	..	..	..	..	2	5	..
	Under £8 . . .	14	..	..	..	..	..	3	9	5	..
	Under £9 . . .	21	..	..	..	..	..	8	16	5	..
	Under £10 . .	33	..	..	..	..	..	17	28	5	..
	Under £12 10*s.* .	90	..	..	..	..	3	71	83	7	..
	Under £15 . .	114	..	..	..	..	8	92	105	9	..
	Under £17 10*s.* .	153	..	..	..	..	21	131	144	9	..
	Under £20 . .	175	..	..	..	3	36	151	164	11	..
305	Under £25. . .	239	..	..	2	18	84	213	227	12	..
	Under £30 . .	263	..	1	7	31	106	236	250	13	..
	Under £35 . .	282	..	2	13	45	124	254	268	14	..
	Under £40 . .	287	..	3	14	50	129	259	273	14	..
	At £40 and upwards.	18	3	10	15	18	18	18	18	..	..
	Total whose rating ascertained, with area of their holdings . . .	305	3	13	29	68	147	277	291	14	..

LURGAN Union.* County ARMAGH.

	Under £5 . . .	7	..	..	..	..	..	..	1	6	..
	Under £6 . . .	12	..	..	..	..	..	..	3	9	..
	Under £7 . . .	23	..	..	..	..	..	1	13	10	..
	Under £8 . . .	39	..	..	..	..	..	2	27	11	1
	Under £9 . . .	59	..	..	..	..	..	4	44	13	2
	Under £10 . .	74	..	..	..	..	..	8	58	14	2
	Under £12 10*s.* .	133	..	..	..	..	..	45	113	17	3
	Under £15 . .	191	..	..	..	..	1	96	165	19	7
	Under £17 10*s.* .	225	..	..	..	..	1	128	198	19	8
	Under £20 . .	247	..	..	..	..	8	150	220	19	8
331	Under £25 . .	271	..	..	..	2	21	171	242	19	10
	Under £30 . .	290	..	..	2	5	34	188	259	19	12
	Under £35 . .	304	..	..	2	9	45	201	272	19	13
	Under £40 . .	310	..	1	3	12	48	206	277	19	14
	At £40 and upwards.	21	..	8	16	19	20	20	20	..	1
	Total whose rating ascertained, with area of their holdings . . .	331	..	9	19	31	68	226	297	19	15

Connaught.

[n UNIONS wholly or partly in CONNAUGHT, viz.—Sligo, Athlone, Ballinasloe, Loughrea, Gort, Castlerea, and Scariff.

SLIGO Union, County SLIGO.

Number registered 1832 to 1840 placed in Pre-Books.	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a Room, or House and Land, or Land only, the Land being of the following Extent:— 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.	Extent not returned.
	Under £5 . . .	13	..	..	..	..	..	..	5	8	..
	Under £6 . . .	22	..	..	..	..	..	1	8	14	..
	Under £7 . . .	32	..	..	..	..	..	5	17	15	..
	Under £8 . . .	43	..	..	..	..	..	10	27	16	..
	Under £9 . . .	61	..	..	..	..	..	19	41	20	..
	Under £10 . .	70	..	..	..	..	..	26	50	20	..
	Under £12 10*s.* .	103	..	..	..	..	3	56	80	23	..
	Under £15 . .	135	..	..	..	..	16	87	112	23	..
	Under £17 10*s.* .	149	..	..	..	..	27	101	126	23	..
	Under £20 . .	158	..	..	..	2	34	110	135	23	..
234	Under £25 . .	184	..	..	..	10	54	136	161	23	..
	Under £30 . .	200	..	..	4	23	68	152	177	23	..
	Under £35 . .	207	..	..	8	30	75	159	184	23	..
	Under £40 . .	213	..	3	13	35	81	165	190	23	..
	At £40 and upwards.	21	4	12	19	21	21	21	21	..	..
	Total whose rating ascertained, with area of their holdings . . .	234	4	15	32	56	102	186	211	23	..

Some of the Electors of 1832 who not having renewed their registries are no longer entitled to vote are included in the return [this Union It is not includedi n the summaries.

APPENDIX.

10*l.* Electors—Valuations and Areas of Holdings.

Effect of One Qualification.

Connaught.

COUNTY ELECTORS.

(GG.)—Valuations and Areas.—Effect of One Qualification depending on Rating—*continued.*

ATHLONE Union, County ROSCOMMON and County WESTMEATH.

Number Registered 1833 to 1840 traced in Rate-Books	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House, or House and or Land only, the Land being of the following Extent:—							
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.
79	Under £5 . . .	1	..	..	..	..	..	..	..	1
	Under £6 . . .	2	..	..	..	..	..	..	..	2
	Under £7 . . .	3	..	..	..	..	..	..	1	2
	Under £8 . . .	5	..	..	..	..	..	2	3	2
	Under £9 . . .	8	..	..	..	..	..	4	5	3
	Under £10 . .	10	..	..	..	..	..	6	7	3
	Under £12. 10*s.* .	21	..	1	1	1	6	16	17	4
	Under £15 . .	23	..	1	1	1	8	18	19	4
	Under £17. 10*s.* .	31	..	1	1	2	13	24	25	5
	Under £20 . .	35	..	1	1	4	17	28	29	5
	Under £25 . .	45	..	1	2	8	25	36	37	7
	Under £30 . .	50	..	2	4	11	30	41	42	7
	Under £35 . .	53	..	2	6	14	33	44	45	7
	Under £40 . .	59	..	2	12	20	39	50	51	7
	At £40 and upwards.	20	6	16	18	20	20	20	20	..
	Total whose rating ascertained, with area of their holdings	79	6	18	30	40	59	70	71	7

BALLINASLOE Union, County GALWAY.

236	Under £5 . . .	13	..	..	..	1	1	1	10	3
	Under £6 . . .	20	..	..	..	1	1	1	15	5
	Under £7 . . .	25	..	..	..	1	1	1	18	7
	Under £8 . . .	35	..	..	..	1	2	9	26	9
	Under £9 . . .	49	..	..	..	1	2	21	39	10
	Under £10 . .	58	..	..	..	1	2	28	46	12
	Under £12. 10*s.* .	82	..	..	..	1	11	49	67	14
	Under £15 . .	115	..	..	..	1	49	80	99	15
	Under £17. 10*s.* .	138	..	..	..	3	60	101	120	17
	Under £20 . .	158	..	..	..	10	80	121	140	17
	Under £25 . .	186	..	1	4	31	105	146	165	20
	Under £30 . .	201	..	2	11	44	119	160	179	21
	Under £35 . .	211	..	6	20	53	129	170	189	21
	Under £40 . .	217	..	10	25	58	134	175	194	22
	At £40 and upwards.	19	6	17	17	17	17	17	17	2
	Total whose rating ascertained, with area of their holdings	236	6	27	42	75	151	192	211	24

LOUGHREA Union, County GALWAY.

184	Under £5 . . .	1	..	..	..	..	..	..	..	1
	Under £6 . . .	5	..	..	..	..	..	1	3	2
	Under £7 . . .	10	..	..	..	..	..	4	7	3
	Under £8 . . .	16	..	..	..	..	..	10	13	3
	Under £9 . . .	28	..	..	..	..	3	18	21	7
	Under £10 . .	39	..	..	..	..	4	27	30	9
	Under £12. 10*s.* .	81	..	..	..	1	21	62	65	16
	Under £15 . .	111	..	..	..	1	44	90	94	17
	Under £17. 10*s.* .	125	..	..	..	3	55	102	106	19
	Under £20 . .	141	..	..	..	8	69	117	121	20
	Under £25 . .	162	..	1	5	28	89	137	141	21
	Under £30 . .	168	..	2	9	33	94	142	146	22
	Under £35 . .	169	..	2	9	33	95	143	147	22
	Under £40 . .	174	..	5	13	37	99	147	151	23
	At £40 and upwards.	10	5	10	10	10	10	10	10	..
	Total whose rating ascertained, with area of their holdings	184	5	15	23	47	109	157	161	23

COUNTY ELECTORS.

(GG.)—Valuations and Areas.—Effect of One Qualification depending on Rating—*continued.*

GORT Union, County GALWAY and County CLARE.

Number registered 1833 to 1840 traced in rate-books.	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House, or House and Land, or Land only, the Land being of the following extent:—								
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.	Extent not returned.
30	Under £5 . . .	1	..	..	..	..	..	..	..	1	..
	Under £6 . . .	1	..	..	..	..	..	..	..	1	..
	Under £7 . . .	1	..	..	..	..	..	..	..	1	..
	Under £8 . . .	2	..	..	..	..	..	1	1	1	..
	Under £9 . . .	3	..	..	..	..	..	1	1	2	..
	Under £10 . .	5	..	..	..	..	..	1	1	4	..
	Under £12. 10*s*. .	9	..	..	..	1	1	2	2	7	..
	Under £15 . .	11	..	..	..	1	1	2	2	9	..
	Under £17. 10*s*. .	13	..	..	..	1	1	2	3	10	..
	Under £20 . .	14	..	..	..	2	2	3	4	10	..
	Under £25 . .	16	..	..	..	2	2	3	4	12	..
	Under £30 . .	18	..	..	..	2	2	3	4	14	..
	Under £35 . .	29	..	..	..	2	3	14	15	14	..
	Under £40 . .	29	..	..	..	2	3	14	15	14	..
	At £40 and upwards.	1	..	1	1	1	1	1	1	..	..
	Total whose rating ascertained, with area of their holdings	30	..	1	1	3	4	15	16	14	..

CASTLEREA Union, County ROSCOMMON.

321	Under £5 . . .	35	..	..	..	..	..	9	31	4	..
	Under £6 . . .	60	..	..	..	..	..	26	55	5	..
	Under £7 . . .	94	..	..	..	..	..	51	89	5	..
	Under £8 . . .	133	..	..	..	..	1	86	128	5	..
	Under £9 . . .	159	..	..	..	..	1	111	154	5	..
	Under £10 . .	185	..	..	..	..	4	137	180	5	..
	Under £12. 10*s*. .	225	..	..	..	..	9	176	219	6	..
	Under £15 . .	266	..	..	..	1	33	217	260	6	..
	Under £17. 10*s*. .	282	..	..	..	3	47	233	276	6	..
	Under £20 . .	290	..	..	..	4	53	240	283	7	..
	Under £25 . .	301	..	..	2	12	64	251	294	7	..
	Under £30 . .	307	..	..	3	18	70	257	300	7	..
	Under £35 . .	308	..	..	4	19	71	258	301	7	..
	Under £40 . .	310	..	2	6	21	73	260	303	7	..
	At £40 and upwards.	11	2	11	11	11	11	11	11	..	..
	Total whose rating ascertained, with area of their holdings	321	2	13	17	32	84	271	314	7	..

SCARIFF Union, County CLARE.

65	Under £5 . . .	24	..	3	3	8	8	9	14	9	1
	Under £6 . . .	28	..	3	3	8	8	11	16	10	2
	Under £7 . . .	31	..	3	3	8	8	12	19	10	2
	Under £8 . . .	32	..	3	3	8	9	13	20	10	2
	Under £9 . . .	37	..	3	3	9	10	16	24	11	2
	Under £10 . .	39	..	3	3	9	10	18	26	11	2
	Under £12. 10*s*. .	44	..	3	3	9	12	21	30	11	3
	Under £15 . .	46	..	3	3	9	14	23	32	11	3
	Under £17. 10*s*. .	52	..	3	3	9	20	29	38	11	3
	Under £20 . .	53	..	3	3	10	21	30	39	11	3
	Under £25 . .	60	1	7	8	15	27	37	46	11	3
	Under £30 . .	60	1	7	8	15	27	37	46	11	3
	Under £35 . .	62	1	8	9	16	29	39	48	11	3
	Under £40 . .	63	1	9	10	17	30	40	49	11	3
	At £40 and upwards.	2	1	2	2	2	2	2	2	..	..
	Total whose rating ascertained, with area of their holdings	65	2	11	12	19	32	42	51	11	3

APPENDIX.

10*l.* Electors—Valuations and Areas of Holdings.

Effect of One Qualification.

Munster.

COUNTY ELECTORS.

(GG.)—Valuations and Areas.—Effect of One Qualification depending on Rating—*continued.*

Seventeen UNIONS wholly or partly in MUNSTER, viz.—Cork, Dunmanway, Macroom, Listowel, Newca Rathkeale, Kanturk, Kilmallock, Limerick, Bandon, Waterford, Lismore, Tipperary, Cashel, Clon Carrick-on-Suir, and Dungarvan.

CORK Union, County CORK.

Number Registered 1833 to 1840 traced in Rate-books.	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House, or House and L or Land only, the Land being of the following extent:—								
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.	Ex n retu
75	Under £5	2	..	..	..	..	..	1	1	1	.
	Under £6	4	..	..	..	..	..	1	1	3	.
	Under £7	4	..	..	..	..	..	1	1	3	.
	Under £8	6	..	..	..	..	1	2	2	4	.
	Under £9	7	..	..	..	..	1	2	2	5	.
	Under £10	8	..	..	..	..	1	2	2	6	.
	Under £12. 10*s.*	10	..	..	..	..	1	2	2	8	.
	Under £15	14	..	..	..	..	2	4	4	10	.
	Under £17. 10*s.*	14	..	..	..	..	2	4	4	10	.
	Under £20	18	..	..	..	..	5	8	8	10	.
	Under £25	26	..	1	1	2	8	12	13	13	.
	Under £30	33	..	1	3	5	13	18	19	14	.
	Under £35	34	..	1	3	6	14	19	20	14	.
	Under £40	37	..	1	4	7	15	20	21	16	.
	At £40 and upwards.	38	11	27	32	33	33	34	35	3	.
	Total whose rating ascertained, with area of their holdings	75	11	28	36	40	48	54	56	19	.

DUNMANWAY Union, County CORK.

72	Under £5	1	..	..	..	..	..	..	..	1	.
	Under £6	2	..	..	..	..	..	..	..	2	.
	Under £7	3	..	..	..	..	..	..	..	3	.
	Under £8	4	..	..	..	..	..	..	1	3	.
	Under £9	5	..	..	..	..	..	..	1	4	.
	Under £10	7	..	..	..	1	1	2	3	4	.
	Under £12. 10*s.*	11	..	1	2	3	3	5	6	5	.
	Under £15	15	..	1	2	3	6	9	10	5	.
	Under £17. 10*s.*	20	..	1	2	4	9	12	13	7	.
	Under £20	24	..	2	4	6	12	15	16	8	.
	Under £25	31	..	4	7	11	18	21	22	9	.
	Under £30	40	1	7	13	19	26	29	30	10	.
	Under £35	49	3	11	20	27	35	38	39	10	.
	Under £40	53	4	14	23	31	39	42	43	10	.
	At £40 and upwards.	19	14	19	19	19	19	19	19	..	.
	Total whose rating ascertained, with area of their holdings	72	18	.33	42	50	58	61	62	10	.

MACROOM Union, County CORK.

76	Under £5	..	..	..	..	..	..	..	..	..	.
	Under £6	2	..	..	..	..	..	..	..	2	.
	Under £7	2	..	..	..	..	..	..	..	2	.
	Under £8	2	..	..	..	..	..	..	..	2	.
	Under £9	2	..	..	..	..	..	..	..	2	.
	Under £10	4	..	..	..	..	..	..	1	3	.
	Under £12. 10*s.*	10	..	2	2	2	2	3	4	6	.
	Under £15	14	..	3	4	4	5	7	8	6	.
	Under £17. 10*s.*	17	..	3	4	6	7	9	10	7	.
	Under £20	18	..	3	4	6	7	10	11	7	.
	Under £25	26	..	4	6	10	14	18	19	7	.
	Under £30	33	1	6	9	16	20	24	25	8	.
	Under £35	39	3	9	15	22	26	30	31	8	.
	Under £40	42	3	11	18	25	29	33	34	8	.
	At £40 and upwards.	34	13	32	33	34	34	34	34	..	.
	Total whose rating ascertained, with area of their holdings	76	16	43	51	59	63	67	68	8	.

COUNTY ELECTORS.

(GG.)—Valuations and Areas.—Effect of One Qualification depending on Rating—*continued.*

LISTOWEL Union, County KERRY.

Number Registered 1833 to 1840 traced in Late-Books	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House, or House and Land, or Land only, the Land being of the following Extent:—								
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.	Extent not returned.
217	Under £5 . . .	20	..	..	..	..	..	5	7	13	..
	Under £6 . . .	25	..	..	..	1	1	7	10	15	..
	Under £7 . . .	31	..	..	..	1	2	12	15	16	..
	Under £8 . . .	38	..	..	..	2	4	16	21	17	..
	Under £9 . . .	46	..	1	1	5	8	22	27	19	..
	Under £10 . .	54	..	1	2	8	12	30	35	19	..
	Under £12. 10*s.* .	72	2	6	7	14	19	47	53	19	..
	Under £15 . .	90	4	10	14	21	34	65	71	19	..
	Under £17. 10*s.* .	108	4	12	16	28	50	82	88	20	..
	Under £20 . .	115	5	16	22	34	57	89	95	20	..
	Under £25 . .	145	7	28	40	58	86	119	125	20	..
	Under £30 . .	163	8	37	53	76	104	137	143	20	..
	Under £35 . .	182	9	48	69	95	123	156	162	20	..
	Under £40 . .	191	11	55	77	104	132	165	171	20	..
	At £40 and upwards.	26	13	24	26	26	26	26	26	..	..
	Total whose rating ascertained, with area of their holdings	217	24	79	103	130	158	191	197	20	..

NEWCASTLE Union, County LIMERICK.

128	Under £5 . . .	5	..	..	..	..	..	..	2	3	..
	Under £6 . . .	7	..	..	..	..	..	1	4	3	..
	Under £7 . . .	9	..	..	..	..	..	2	6	3	..
	Under £8 . . .	11	..	..	..	..	..	2	8	3	..
	Under £9 . . .	16	..	..	..	..	..	6	13	3	..
	Under £10 . .	18	..	..	1	1	1	7	14	4	..
	Under £12. 10*s.* .	25	..	..	1	1	1	11	19	6	..
	Under £15 . .	29	1	1	2	2	2	15	23	6	..
	Under £17. 10*s.* .	41	2	5	6	7	9	25	34	7	..
	Under £20 . .	45	2	5	6	7	11	28	38	7	..
	Under £25 . .	62	6	11	14	15	26	45	55	7	..
	Under £30 . .	79	11	18	21	28	43	62	72	7	..
	Under £35 . .	90	14	23	26	36	52	71	81	9	..
	Under £40 . .	101	16	27	33	46	62	82	92	9	..
	At £40 and upwards.	27	7	24	26	27	27	27	27	..	..
	Total whose rating ascertained, with area of their holdings	128	23	51	59	73	89	109	119	9	..

RATHKEALE Union, County LIMERICK.

197	Under £5 . . .	6	..	..	..	1	2	2	3	3	..
	Under £6 . . .	8	..	..	..	1	2	3	4	4	..
	Under £7 . . .	15	..	..	1	2	8	10	11	4	..
	Under £8 . . .	18	..	..	1	2	8	10	12	6	..
	Under £9 . . .	31	..	1	2	3	12	19	24	7	..
	Under £10 . .	35	..	1	3	4	13	22	27	8	..
	Under £12. 10*s.* .	55	..	6	8	9	21	37	44	11	..
	Under £15 . .	73	..	8	11	12	28	54	62	11	..
	Under £17. 10*s.* .	82	..	10	13	14	30	61	70	12	..
	Under £20 . .	94	..	10	13	14	39	72	81	13	..
	Under £25 . .	110	..	12	17	19	50	87	96	14	..
	Under £30 . .	126	1	14	21	27	64	103	112	14	..
	Under £35 . .	137	1	14	24	36	74	113	122	15	..
	Under £40 . .	149	1	15	29	44	86	125	134	15	..
	At £40 and upwards.	48	5	35	44	47	48	48	48	..	..
	Total whose rating ascertained, with area of their holdings	197	6	50	73	91	134	173	182	15	..

APPENDIX.

10*l.* Electors—Valuations and Areas of Holdings. Effects of One Qualification.

Munster.

COUNTY ELECTORS.

(GG).—Valuations and Areas.—Effect of One Qualification depending on Rating—*continued.*

KANTURK Union, County CORK and County KERRY.

Number Registered 1833 to 1840 traced in Rate-Books	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House, or House and or Land only, the Land being of the following Extent:— 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.
250	Under £5	4	..	..	..	..	..	..	1	3
	Under £6	7	..	..	..	2	2	2	3	4
	Under £7	8	..	..	..	2	2	2	3	5
	Under £8	9	..	..	..	2	2	2	4	5
	Under £9	10	..	..	..	2	2	3	5	5
	Under £10	13	..	..	..	2	2	6	8	5
	Under £12 10*s.*	29	..	2	3	6	10	17	19	10
	Under £15	45	..	4	6	9	20	31	34	11
	Under £17 10*s.*	64	4	10	13	22	36	47	50	14
	Under £20	79	6	13	16	31	49	60	64	15
	Under £25	111	10	22	31	56	78	89	93	18
	Under £30	126	11	25	45	71	93	104	108	18
	Under £35	162	13	35	77	106	129	140	144	18
	Under £40	176	16	46	91	120	143	154	158	18
	At £40 and upwards.	74	31	70	73	73	73	74	74	..
	Total whose rating ascertained, with area of their holdings.	250	47	116	164	193	216	228	232	18

KILMALLOCK Union, County LIMERICK, and County CORK.

Number Registered 1833 to 1840 traced in Rate-Books	Of whom there are Rated at Sums		100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.
243	Under £5	11	..	..	..	..	..	..	..	11
	Under £6	15	..	..	..	..	..	1	1	14
	Under £7	19	..	..	..	..	..	2	5	14
	Under £8	23	..	..	..	..	..	2	8	15
	Under £9	25	..	..	..	..	..	2	10	15
	Under £10	30	..	..	..	..	..	4	14	16
	Under £12 10*s.*	44	..	..	1	1	6	13	26	18
	Under £15	51	..	..	1	1	8	19	32	19
	Under £17 10*s.*	60	..	..	1	1	10	24	38	22
	Under £20	69	..	1	2	2	14	33	47	22
	Under £25	104	..	1	4	11	34	67	81	23
	Under £30	122	..	2	5	18	51	85	99	23
	Under £35	143	..	3	10	28	71	105	119	24
	Under £40	169	..	9	16	48	96	130	144	25
	At £40 and upwards.	74	11	51	65	74	74	74	74	..
	Total whose rating ascertained, with area of their holdings.	243	11	60	81	122	170	204	218	25

LIMERICK Union, County LIMERICK and County CLARE.

Number Registered 1833 to 1840 traced in Rate-Books	Of whom there are Rated at Sums		100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.
140	Under £5	5	..	..	..	..	..	1	2	3
	Under £6	8	..	..	..	..	1	2	5	3
	Under £7	10	..	..	..	..	2	4	7	3
	Under £8	13	..	1	1	1	5	7	10	3
	Under £9	24	..	1	1	6	14	17	21	3
	Under £10	26	..	1	1	6	14	19	23	3
	Under £12 10*s.*	40	..	3	3	9	21	31	37	3
	Under £15	49	..	3	4	11	25	40	46	3
	Under £17 10*s.*	61	..	3	5	15	32	52	58	3
	Under £20	67	..	3	6	17	37	58	64	3
	Under £25	89	2	6	11	23	52	80	86	3
	Under £30	101	2	7	13	27	64	92	98	3
	Under £35	107	2	7	14	32	70	98	104	3
	Under £40	115	3	9	17	40	78	106	112	3
	At £40 and upwards.	25	4	22	24	25	25	25	25	..
	Total whose rating ascertained, with area of their holdings.	140	7	31	41	65	103	131	137	3

COUNTY ELECTORS.

(GG).—Valuations and Areas.—Effect of One Qualification depending on Rating—*continued.*

BANDON Union, County CORK.

Number registered 13 to 1840 aced in te-books.	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House, or House and Land, or Land only, the Land being of the following extent:—								
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.	Extent not returned.
153	Under £5 . . .	3	..	..	..	..	..	1	1	2	..
	Under £6 . . .	4	..	..	..	..	..	1	1	3	..
	Under £7 . . .	4	..	..	..	..	..	1	1	3	..
	Uuder £8 . . .	6	..	..	..	..	..	2	3	3	..
	Under £9 . . .	6	..	..	..	..	..	2	3	3	..
	Under £10 . .	6	..	..	..	..	..	2	3	3	..
	Under £12 10*s*. .	10	..	..	..	..	1	4	6	4	..
	Under £15 . .	16	..	..	1	1	5	9	11	5	..
	Under £17 10*s*. .	24	..	..	1	2	9	16	18	6	..
	Under £20 . .	30	..	..	3	4	13	22	24	6	..
	Under £25 . .	41	..	2	5	11	22	33	35	6	..
	Under £30 . .	56	..	7	13	23	36	48	50	6	..
	Under £35 . .	77	..	17	25	39	55	68	70	7	..
	Under £40 . .	93	..	31	40	55	71	84	86	7	..
	At £40 and upwards.	60	23	54	54	57	58	59	59	1	..
	Total whose rating ascertained, with area of their holdings.	153	23	85	94	112	129	143	145	8	..

WATERFORD Union, County WATERFORD and County KILKENNY.

255	Under £5 . . .	5	..	..	..	..	..	1	1	4	..
	Under £6 . . .	12	..	..	..	..	..	2	2	10	..
	Under £7 . . .	17	..	..	..	..	1	3	5	12	..
	Under £8 . . .	19	..	..	..	..	1	5	7	12	..
	Under £9 . . .	23	..	..	..	..	1	7	10	13	..
	Under £10 . .	25	..	..	..	..	1	9	12	13	..
	Under £12 10*s*. .	37	..	..	..	..	4	18	23	14	..
	Under £15 . .	48	..	1	3	3	11	29	34	14	..
	Under £17 10*s*. .	61	..	1	3	5	19	40	45	15	1
	Under £20 . .	71	..	1	3	9	27	50	55	15	1
	Under £25 . .	97	..	5	8	26	47	75	80	16	1
	Under £30 . .	123	..	11	17	46	73	101	106	16	1
	Under £35 . .	165	..	16	31	68	114	143	148	16	1
	Under £40 . .	185	2	22	39	85	134	163	168	16	1
	At £40 and upwards.	70	13	51	60	69	69	70	70	..	..
	Total whose rating ascertained, with area of their holdings.	255	15	73	99	154	203	233	238	16	1

LISMORE Union, County WATERFORD.

125	Under £5 . . .	..	..	..	..	..	..	..	..	..	..
	Under £6 . . .	1	..	..	..	..	..	..	..	1	..
	Under £7 . . .	7	..	..	..	..	..	..	..	7	..
	Under £8 . . .	8	..	..	..	..	..	..	..	8	..
	Under £9 . . .	15	..	..	..	..	..	..	..	15	..
	Under £10 . .	18	..	..	..	..	..	..	..	18	..
	Under £12. 10*s*. .	27	..	..	..	4	5	5	5	22	..
	Under £15 . .	30	..	..	..	5	7	7	7	23	..
	Under £17. 10*s*. .	41	..	..	1	8	12	12	12	29	..
	Under £20 . .	49	..	..	2	11	18	18	18	31	..
	Under £25 . .	71	..	3	9	23	32	32	32	39	..
	Under £30 . .	78	..	4	11	26	36	38	38	40	..
	Under £35 . .	86	..	4	14	32	42	44	44	42	..
	Under £40 . .	95	..	11	22	41	51	53	53	42	..
	At £40 and upwards.	30	14	27	27	29	29	29	29	..	1
	Total whose rating ascertained, with area of their holdings	125	14	38	49	70	80	82	82	42	1

APPENDIX.

10*l.* Electors—Valuations and Areas of Holdings.

Effect of One Qualification.

Munster.

COUNTY ELECTORS.

(GG).—Valuations and Areas.—Effect of One Qualification depending on Rating—*continued.*

TIPPERARY Union, County TIPPERARY and County LIMERICK.

Number Registered 1833 to 1840 traced in Rate-books.	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House, or House and or Land only, the Land being of the following extent:— 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards	5 Acres and upwards.	House, or House and Land under 5 Acres.
104	Under £5	1	..	..	..	..	..	..	..	1
	Under £6	2	..	..	..	..	..	..	..	2
	Under £7	4	..	..	..	..	1	1	2	2
	Under £8	6	..	..	..	..	1	2	4	2
	Under £9	7	..	..	..	..	1	2	4	3
	Under £10	13	..	..	3	3	4	7	9	4
	Under £12. 10*s.*	17	..	1	4	4	5	8	11	6
	Under £15	22	..	1	4	4	6	13	16	6
	Under £17. 10*s.*	29	1	2	5	7	10	18	21	8
	Under £20	34	1	2	5	7	11	21	24	10
	Under £25	48	2	3	6	11	20	35	38	10
	Under £30	54	2	3	6	13	23	39	42	12
	Under £35	65	2	4	9	17	31	47	50	15
	Under £40	70	2	5	13	21	36	52	55	15
	At £40 and upwards.	34	6	23	28	34	34	34	34	..
	Total whose rating ascertained, with area of their holdings	104	8	28	41	55	70	86	89	15

CASHEL Union, County TIPPERARY.

Number Registered 1833 to 1840 traced in Rate-books.	Of whom there are Rated at Sums		100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards	5 Acres and upwards.	House, or House and Land under 5 Acres.
142	Under £5	5	..	..	..	..	..	1	2	3
	Under £6	5	..	..	..	..	..	1	2	3
	Under £7	9	..	..	..	..	2	3	5	4
	Under £8	11	..	..	..	..	2	4	6	5
	Under £9	15	..	..	..	..	2	7	9	6
	Under £10	18	..	..	..	..	2	10	12	6
	Under £12. 10*s.*	30	1	2	3	4	7	19	21	9
	Under £15	41	1	2	4	5	10	29	31	10
	Under £17. 10*s.*	50	4	5	7	8	16	38	40	10
	Under £20	54	4	5	7	8	19	42	44	10
	Under £25	72	6	7	12	19	35	59	62	10
	Under £30	88	8	10	19	31	50	75	78	10
	Under £35	99	9	12	22	40	60	86	89	10
	Under £40	106	9	15	27	47	67	93	96	10
	At £40 and upwards.	36	10	28	34	35	36	36	36	..
	Total whose rating ascertained, with area of their holdings	142	19	43	61	82	103	129	132	10

CLONMEL Union, County TIPPERARY and County WATERFORD.

Number Registered 1833 to 1840 traced in Rate-books.	Of whom there are Rated at Sums		100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards	5 Acres and upwards.	House, or House and Land under 5 Acres.
39	Under £5	..	..	..	..	..	..	..	..	..
	Under £6	..	..	..	..	..	..	..	..	..
	Under £7	2	..	..	..	..	2	2	2	..
	Under £8	2	..	..	..	..	2	2	2	..
	Under £9	2	..	..	..	..	2	2	2	..
	Under £10	3	..	..	..	1	3	3	3	..
	Under £12. 10*s.*	4	..	..	..	1	4	4	4	..
	Under £15	5	..	..	..	1	4	5	5	..
	Under £17. 10*s.*	6	..	..	..	2	5	6	6	..
	Under £20	6	..	..	..	2	5	6	6	..
	Under £25	12	..	2	6	8	11	12	12	..
	Under £30	16	..	3	9	12	15	16	16	..
	Under £35	18	..	4	10	14	17	18	18	..
	Under £40	18	..	4	10	14	17	18	18	..
	At £40 and upwards.	21	11	18	19	20	21	21	21	..
	Total whose rating ascertained, with area of their holdings	39	11	22	29	34	38	39	39	..

COUNTY ELECTORS.

Appendix.

10*l.* Electors—Valuations and Areas of Holdings.

Effects of One Qualification.

Munster.

(GG).—Valuations and Areas.—Effect of One Qualification depending on Rating—*continued.*

CARRICK-ON-SUIR Union, County Tipperary, County Waterford, and County Kilkenny.

umber istered to 1840 ced in -Books.	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House, or House and Land, or Land only, the Land being of the following Extent:—								
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.	Extent not returned.
	Under £5 . . .	4	..	..	..	..	..	1	1	3	..
	Under £6 . . .	4	..	..	..	..	..	1	1	3	..
	Under £7 . . .	7	..	..	..	..	2	4	4	3	..
	Under £8 . . .	18	..	..	8	8	12	14	14	4	..
	Under £9 . . .	19	..	..	9	9	13	15	15	4	..
	Under £10 . .	19	..	..	9	9	13	15	15	4	..
	Under £12. 10*s.* .	26	..	1	12	13	20	22	22	4	..
	Under £15 . .	31	..	1	14	17	25	27	27	4	..
	Under £17. 10*s.* .	39	..	4	18	24	33	35	35	4	..
	Under £20 . .	39	..	4	18	24	33	35	35	4	..
00	Under £25 . .	48	..	8	23	29	39	43	43	5	..
	Under £30 . .	62	..	11	28	35	53	57	57	5	..
	Under £35 . .	69	..	16	33	40	60	64	64	5	..
	Under £40 . .	71	..	17	35	42	62	66	66	5	..
	At £40 and upwards.	29	13	27	28	29	29	29	29	..	..
	Total whose rating ascertained, with area of their holdings	100	13	44	63	71	91	95	95	5	..

DUNGARVAN Union, County Waterford.

	Under £5 . . .	63	..	3	6	15	35	49	51	12	..
	Under £6 . . .	76	..	5	12	23	43	58	60	16	..
	Under £7 . . .	92	..	6	13	24	45	60	63	29	..
	Under £8 . . .	99	..	8	15	28	50	65	69	30	..
	Under £9 . . .	101	..	9	17	30	52	67	71	30	..
	Under £10 . . .	102	..	9	17	30	52	67	71	31	..
	Under £12. 10*s.* .	117	..	9	17	30	54	72	78	39	..
	Under £15 . .	119	..	9	17	32	56	74	80	39	..
	Under £17. 10*s.* .	135	..	9	19	34	59	80	86	49	..
	Under £20. . .	138	..	9	19	35	60	81	87	51	..
73	Under £25 . . .	165	..	13	26	51	79	100	106	59	..
	Under £30 . .	181	..	18	32	59	88	111	117	64	..
	Under £35 . .	198	..	25	40	70	100	123	129	69	..
	Under £40 . .	207	..	30	46	78	108	132	138	69	..
	At £40 and upwards.	66	26	52	55	59	61	61	61	5	..
	Total whose rating ascertained, with area of their holdings	273	26	82	101	137	169	193	199	74	..

Leinster.

een Unions, wholly or partly in LEINSTER, viz.—Gorey, Roscrea, Shillelagh, Rathdrum, Parsonswn, Edenderry, Naas, Longford, Drogheda, Dundalk, Rathdown, North Dublin, South Dublin, and ıdrothery.

GOREY Union, County Wexford.

umber istered to 1840 ced in -Books.	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House, or House and Land or Land only, the Land being of the following Extent:—								
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.	Extent not returned.
	Under £5 . . .	2	..	..	..	..	..	..	..	2	..
	Under £6 . . .	4	..	..	..	..	..	..	2	2	..
	Under £7 . . .	5	..	..	..	..	..	1	3	2	..
	Under £8 . . .	8	..	..	..	..	..	3	6	2	..
	Under £9 . . .	9	..	..	..	..	..	4	7	2	..
	Under £10. . .	12	..	..	..	..	..	6	10	2	..
	Under £12. 10*s.* .	25	..	..	1	2	5	18	22	3	..
	Under £15. . .	37	..	..	1	4	13	30	34	3	..
	Under £17. 10*s.* .	49	..	..	1	5	22	42	46	3	..
	Under £20. . .	54	..	..	1	8	27	47	51	3	..
84	Under £25. . .	81	..	1	11	29	52	74	78	3	..
	Under £30. . .	103	..	2	19	49	74	96	100	3	..
	Under £35. . .	111	..	6	25	56	82	104	108	3	..
	Under £40. . .	125	2	16	38	70	96	118	122	3	..
	At £40 and upwards.	59	25	57	59	59	59	59	59	..	..
	Total whose rating ascertained, with area of their holdings	184	27	73	97	129	155	177	181	3	..

APPENDIX.

10*l.* Electors—Valuations and Areas of Holdings.

Effects of One Qualification.

Leinster.

COUNTY ELECTORS.

(GG.)—Valuations and Areas.—Effect of One Qualification depending on Rating—*continued.*

ROSCREA Union, County TIPPERARY, KING'S COUNTY, and QUEEN'S COUNTY.

Number Registered 1833 to 1840 traced in Rate-Books.	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House, or House and or Land only, the Land being of the followin Extent:—								
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.	
215	Under £5 . . .	12	..	..	..	..	..	1	1	11	
	Under £6 . . .	21	..	..	..	..	..	2	6	15	
	Under £7 . . .	30	..	..	..	..	..	8	14	16	
	Under £8 . . .	38	..	..	..	..	1	12	20	18	
	Under £9 . . .	46	..	..	..	..	1	17	26	20	
	Under £10. . .	52	..	..	..	..	3	22	31	21	
	Under £12. 10*s.* .	77	..	..	..	3	11	42	53	24	
	Under £15. . .	90	..	1	1	5	16	54	66	24	
	Under £17. 10*s.* .	115	..	3	5	11	28	78	90	25	
	Under £20. . .	130	..	4	8	15	39	92	104	26	
	Under £25. . .	161	..	11	17	30	68	123	135	26	
	Under £30. . .	170	1	13	22	38	77	132	144	26	
	Under £35. . .	184	1	16	31	50	90	145	157	27	
	Under £40. . .	189	1	18	34	55	95	150	162	27	
	At £40 and upwards.	26	9	24	25	25	25	25	25	1	
	Total whose rating ascertained, with area of their holdings	215	10	42	59	80	120	175	187	28	

SHILLELAGH Union, County WICKLOW and County CARLOW.

390	Under £5 . . .	4	..	..	..	..	..	..	1	3	
	Under £6 . . .	5	..	..	..	..	..	..	1	4	
	Under £7 . . .	9	..	..	..	..	..	1	3	6	
	Under £8 . . .	11	..	..	..	1	2	3	5	6	
	Under £9 . . .	20	1	1	1	3	6	8	13	7	
	Under £10. . .	26	1	1	2	5	8	13	19	7	
	Under £12. 10*s.* .	56	1	2	5	12	26	42	48	8	
	Under £15. . .	80	1	4	9	21	43	66	72	8	
	Under £17. 10*s.* .	108	1	6	12	33	65	93	99	9	
	Under £20. . .	131	1	8	18	46	85	116	122	9	
	Under £25. . .	169	1	15	32	78	122	154	160	9	
	Under £30. . .	208	1	26	51	113	161	193	199	9	
	Under £35. . .	247	2	45	77	149	199	232	238	9	
	Under £40. . .	270	6	57	96	170	222	255	261	9	
	At £40 and upwards.	120	49	106	113	113	119	120	120	..	
	Total whose rating ascertained, with area of their holdings	390	55	163	209	283	341	375	381	9	

RATHDRUM Union, County WICKLOW.

288	Under £5 . . .	5	..	..	..	..	..	..	2	3	
	Under £6 . . .	6	..	..	..	..	..	..	3	3	
	Under £7 . . .	7	..	..	..	..	..	..	3	4	
	Under £8 . . .	8	..	..	..	..	..	1	4	4	
	Under £9 . . .	8	..	..	..	..	..	1	4	4	
	Under £10. . .	10	..	..	..	..	1	3	6	4	
	Under £12. 10*s.* .	21	..	..	..	..	4	8	13	8	
	Under £15. . .	30	..	..	..	1	9	15	21	9	
	Under £17. 10*s.* .	46	1	1	1	9	18	25	33	13	
	Under £20. . .	52	1	1	1	11	21	29	37	15	
	Under £25. . .	75	1	4	9	28	41	51	60	15	
	Under £30. . .	109	3	17	28	54	69	81	90	19	
	Under £35. . .	140	5	29	50	80	97	110	120	20	
	Under £40. . .	161	8	42	65	97	118	131	141	20	
	At £40 and upwards.	127	40	110	119	126	127	127	127	..	
	Total whose rating ascertained, with area of their holdings	288	48	152	184	223	245	258	268	20	

COUNTY ELECTORS.

(GG).—Valuations and Areas.—Effect of One Qualification depending on Rating—*continued.*

PARSONSTOWN Union, KING'S COUNTY.

Number Registered 1833 to 1840 traced in Rate-books.	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House, or House and Land, or Land only, the Land being of the following extent:—								
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House or House and Land under 5 Acres.	Extent not returned.
235	Under £5	22	..	..	..	..	1	1	14	8	..
	Under £6	36	..	..	..	..	1	5	25	11	..
	Under £7	48	..	..	..	..	1	8	36	12	..
	Under £8	62	..	..	..	..	1	16	49	13	..
	Under £9	73	..	..	..	..	1	19	55	18	..
	Under £10	87	..	..	..	..	1	32	69	18	..
	Under £12. 10*s*.	112	..	..	..	..	3	50	87	25	..
	Under £15	131	..	..	..	1	7	69	106	25	..
	Under £17. 10*s*.	140	..	..	..	2	11	75	113	27	..
	Under £20	155	..	..	..	3	19	88	127	28	..
	Under £25	164	..	..	..	5	25	96	135	29	..
	Under £30	179	..	..	2	11	36	107	146	33	..
	Under £35	192	..	2	8	21	47	118	157	35	..
	Under £40	199	..	3	11	28	54	125	164	35	..
	At £40 and upwards.	36	7	27	31	31	32	33	34	2	..
	Total whose rating ascertained with area of their holdings	235	7	30	42	59	86	158	198	37	..

EDENDERRY Union, KING'S COUNTY, County KILDARE, and County MEATH.

74	Under £5	2	..	..	..	..	..	..	..	2	..
	Under £6	2	..	..	..	..	..	..	..	2	..
	Under £7	2	..	..	..	..	..	..	..	2	..
	Under £8	2	..	..	..	..	..	..	..	2	..
	Under £9	2	..	..	..	..	..	..	..	2	..
	Under £10.	2	..	..	..	..	..	..	..	2	..
	Under £12. 10*s*.	6	..	..	..	..	1	4	4	2	..
	Under £15	11	..	..	..	..	3	8	8	3	..
	Under £17. 10*s*.	14	..	..	..	1	6	11	11	3	..
	Under £20	17	..	..	..	3	9	14	14	3	..
	Under £25	24	..	..	..	5	13	19	21	3	..
	Under £30	28	..	..	2	9	17	23	25	3	..
	Under £35	31	..	..	4	12	20	26	28	3	..
	Under £40	33	..	..	6	14	22	28	30	3	..
	At £40 and upwards.	41	26	40	41	41	41	41	41	..	..
	Total whose rating ascertained with area of their holdings	74	26	40	47	55	63	69	71	3	..

NAAS Union, County KILDARE, County DUBLIN, and County WICKLOW.

201	Under £5	12	..	..	..	..	..	..	..	12	..
	Under £6	16	..	..	..	..	..	..	1	15	..
	Under £7	18	..	..	..	..	..	..	1	17	..
	Under £8	22	..	..	..	..	..	..	3	19	..
	Under £9	29	..	..	..	..	..	1	5	24	..
	Under £10.	32	..	..	..	..	..	1	7	25	..
	Under £12. 10*s*.	43	..	..	..	..	..	4	13	30	..
	Under £15	53	..	..	..	..	..	10	20	33	..
	Under £17. 10*s*.	60	..	..	..	..	1	13	24	36	..
	Under £20	64	..	..	..	..	3	16	27	37	..
	Under £25	73	..	..	..	1	9	22	34	39	..
	Under £30	82	..	..	1	4	15	29	41	41	..
	Under £35	91	..	2	5	10	23	38	50	41	..
	Under £40	100	1	4	9	17	32	47	59	41	..
	At £40 and upwards.	101	43	92	97	101	101	101	101	..	..
	Total whose rating ascertained, with area of their holdings	201	44	96	106	118	133	148	160	41	..

APPENDIX.

10*l*. Electors—Valuations and Areas of Holdings.

Effect of One Qualification.

Leinster.

COUNTY ELECTORS.

(GG).—Valuations and Areas.—Effect of One Qualification depending on Rating—*continued.*

LONGFORD Union, County LONGFORD and County ROSCOMMON.

Number Registered 1833 to 1840 traced in Rate-books.	Of whom there are Rated at Sums.		Number of the preceding who hold Tenements consisting of a House, or House and L or Land only, the Land being of the following extent:—								
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.	Ext n retu
164	Under £5 . . .	..	..	..	..	..	..	..	..	..	.
	Under £6 . . .	..	..	..	..	..	..	..	..	..	.
	Under £7 . . .	3	..	..	..	..	..	2	3	..	.
	Under £8 . . .	4	..	..	..	..	..	3	4	..	.
	Under £9 . . .	5	..	..	..	..	..	4	5	..	.
	Under £10. . .	10	..	..	..	..	..	9	10	..	.
	Under £12 10*s*.	15	..	..	..	..	1	14	15	..	.
	Under £15 . .	36	..	..	..	1	9	33	35	..	.
	Under £17. 10*s*. .	55	..	..	..	5	26	53	55	..	.
	Under £20 . .	74	..	..	..	10	44	72	74	..	.
	Under £25 . .	121	..	2	2	26	90	119	121	..	.
	Under £30 . .	145	..	2	4	38	114	143	145	..	.
	Under £35 . .	151	..	2	5	41	120	149	151	..	.
	Under £40 . .	154	..	2	6	44	123	152	154	..	.
	At £40 and upwards.	10	..	4	9	10	10	10	10	..	.
	Total whose rating ascertained with area of their holdings	164	..	6	15	54	133	162	164	..	.

DROGHEDA Union, County LOUTH and County MEATH.

133	Under £5 . . .	..	..	..	..	..	..	..	..	..	.
	Under £6 . . .	1	..	..	..	..	..	..	1	..	.
	Under £7 . . .	4	..	..	..	..	..	..	2	2	.
	Under £8 . . .	6	1	1	1	1	1	1	3	3	.
	Under £9 . . .	6	1	1	1	1	1	1	3	3	.
	Under £10 . .	10	1	1	1	1	1	3	6	4	.
	Under £12. 10*s*. .	17	1	1	1	1	1	9	12	5	.
	Under £15 . .	27	1	1	1	1	2	19	22	5	.
	Under £17. 10*s*. .	39	1	1	1	1	4	29	34	5	.
	Under £20 . .	50	1	2	2	2	10	40	45	5	.
	Under £25 . .	60	1	2	2	4	16	50	55	5	.
	Under £30 . .	72	1	2	4	8	26	62	67	5	.
	Under £35 . .	79	1	2	5	15	33	69	74	5	.
	Under £40 . .	81	1	2	6	17	35	71	76	5	.
	At £40 and upwords.	52	16	44	51	51	51	52	52	..	.
	Total whose rating ascertained with area of their holdings	133	17	46	57	68	86	123	128	5	.

DUNDALK Union, County LOUTH, County ARMAGH, and County MONAGHAN.

113	Under £5 . . .	16	..	..	..	..	..	..	2	14	.
	Under £6 . . .	17	..	..	..	..	..	..	2	15	.
	Under £7 . . .	19	..	..	..	..	..	1	4	15	.
	Under £8 . . .	23	..	..	..	..	..	2	8	15	.
	Under £9 . . .	25	..	..	..	..	..	4	10	15	.
	Under £10 . .	30	..	..	..	..	..	8	15	15	.
	Under £12. 10*s*. .	41	..	..	1	1	1	19	26	15	.
	Under £15 . .	48	..	..	1	1	1	26	33	15	.
	Under £17. 10*s*. .	53	..	..	1	1	1	30	38	15	.
	Under £20 . .	56	..	..	1	1	1	33	41	15	.
	Under £25 . .	69	..	..	1	1	7	46	54	15	.
	Under £30 . .	73	..	..	2	2	11	50	58	15	.
	Under £35 . .	86	..	..	3	7	24	63	71	15	.
	Under £40 . .	87	..	..	3	8	25	64	72	15	.
	At £40 and upwards.	26	3	20	23	26	26	26	26	..	.
	Total whose rating ascertained, with area of their holdings	113	3	20	26	34	51	90	98	15	.

COUNTY ELECTORS.

(GG).—Valuations and Areas.—Effect of One Qualification depending on Rating—*continued.*

RATHDOWN Union, County DUBLIN and County WICKLOW.

Number Registered 1833 to 1840 traced in Rate-Books	Of whom there are Rated at Sums.		Number of the preceding who hold Tenements consisting of a House, or House and Land, or Land only, the Land being of the following Extent:—								
			100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land, under 5 Acres.	Extent not returned.
251	Under £5	2	..	..	..	..	..	..	..	2	..
	Under £6	5	..	..	..	..	..	..	..	5	..
	Under £7	10	..	..	..	..	..	..	..	10	..
	Under £8	17	..	..	..	..	..	..	..	17	..
	Under £9	29	..	..	..	..	..	..	1	28	..
	Under £10	39	..	..	..	2	2	2	3	36	..
	Under £12. 10*s*.	59	..	..	..	4	4	5	7	52	..
	Under £15	74	..	1	1	5	5	6	9	65	..
	Under £17. 10*s*.	83	..	1	1	5	5	7	11	72	..
	Under £20	93	..	1	1	5	6	8	12	81	..
	Under £25	112	..	2	2	8	10	12	18	94	..
	Under £30	134	..	5	5	12	14	17	23	111	..
	Under £35	157	1	8	8	16	18	22	28	129	..
	Under £40	171	1	10	11	19	22	27	33	138	..
	At £40 and upwards.	80	17	26	30	33	41	46	54	26	..
	Total whose rating ascertained, with area of their holdings	251	18	36	41	52	63	73	87	164	..

NORTH DUBLIN Union, (Rural Districts), County DUBLIN.

61	Under £5	10	..	..	..	..	..	..	..	10	..
	Under £6	10	..	..	..	..	..	..	..	10	..
	Under £7	10	..	..	..	..	..	..	..	10	..
	Under £8	10	..	..	..	..	..	..	..	10	..
	Under £9	13	..	..	..	..	..	..	..	13	..
	Under £10	14	..	..	..	..	..	..	..	14	..
	Under £12. 10*s*.	16	..	..	..	..	..	1	1	15	..
	Under £15	18	..	..	..	..	..	1	2	16	..
	Under £17. 10*s*.	22	..	..	..	..	..	1	2	20	..
	Under £20	23	..	..	..	..	..	1	2	21	..
	Under £25	31	..	..	..	..	..	4	7	24	..
	Under £30	34	..	..	..	..	1	6	9	25	..
	Under £35	37	..	..	..	..	1	7	10	27	..
	Under £40	38	..	..	..	..	1	7	11	27	..
	At £40 and upwards.	23	1	6	8	12	14	19	19	4	..
	Total whose rating ascertained, with area of their holdings	61	1	6	8	12	15	26	30	31	..

SOUTH DUBLIN Union (Rural Districts), County DUBLIN.

100	Under £5	6	..	..	..	..	..	..	..	6	..
	Under £6	10	..	..	..	..	..	..	..	10	..
	Under £7	12	..	..	..	..	..	..	..	12	..
	Under £8	12	..	..	..	..	..	..	..	12	..
	Under £9	14	..	..	..	..	..	1	1	13	..
	Under £10	16	..	..	..	..	..	1	1	15	..
	Under £12. 10*s*.	26	..	1	1	1	1	6	7	19	..
	Under £15	32	..	1	1	1	1	8	9	23	..
	Under £17. 10*s*.	40	..	1	1	2	4	11	12	28	..
	Under £20	42	..	1	1	2	4	11	12	30	..
	Under £25	49	..	1	1	2	7	15	16	33	..
	Under £30	56	..	1	1	2	7	16	17	39	..
	Under £35	64	..	1	1	2	7	17	18	46	..
	Under £40	69	..	1	1	2	7	17	18	51	..
	At £40 and upwards.	31	1	8	11	14	16	18	19	12	..
	Total whose rating ascertained, with area of their holdings	100	1	9	12	16	23	35	37	63	..

APPENDIX.

10*l*. Electors—Valuations and Areas of Holdings.

Effect of One Qualification.

Leinster.

COUNTY ELECTORS.

(GG.)—Valuations and Areas.—Effect of One Qualification depending on Rating—*concluded.*

BALROTHERY Union,* County DUBLIN.

Number Registered 1833 to 1840 traced in Rate-Books	Of whom there are Rated at Sums		Number of the preceding who hold Tenements consisting of a House, or House and La or Land only, the Land being of the following Extent:—								
			100 Acres and upwards	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House, or House and Land under 5 Acres.	Exte not return
188	Under £5 . . .	12	..	..	..	..	..	..	..	11	
	Under £6 . . .	16	..	..	..	..	..	..	..	14	
	Under £7 . . .	25	..	..	..	..	..	..	..	19	
	Under £8 . . .	34	..	..	..	..	..	..	1	25	
	Under £9 . . .	38	..	..	..	..	..	..	1	28	
	Under £10 . .	46	..	1	1	1	1	1	2	33	1
	Under £12. 10*s*. .	70	..	1	1	1	2	2	6	50	1
	Under £15 . .	75	..	1	1	1	2	2	8	51	1
	Under £17. 10*s*. .	84	..	1	1	1	2	5	14	52	1
	Under £20 . .	94	..	1	1	1	2	8	23	53	1
	Under £25 . .	109	..	1	1	1	2	14	34	56	1
	Under £30 . .	115	..	1	1	1	2	19	39	56	2
	Under £35 . .	123	..	1	1	1	7	26	46	56	2
	Under £40 . .	128	..	1	1	2	10	29	49	56	2
	At £40 and upwards.	60	8	29	32	40	53	56	56	..	
	Total whose rating ascertained, with area of their holdings.	188	8	30	33	42	63	85	105	56	2

* A few of the electors of 1832, who not having renewed their registries are no longer entitled to vote, are included in the retu from this Union, which has for that reason been excluded from the summaries.

COUNTY ELECTORS.

(H.)—Table of Rents and Rating.—Effect of a Qualification depending on *excess* of Rating above Rent. £10 County Electors, whose Rating and *Rents* were ascertained. (Registries 1833 to 1840.)

Name of Union.	Number Registered 1833 to 1840, whose Rating and *Rents* were ascertained.	Of whom there would be excluded by a Qualification depending on *excess* of Rating above Rent: the excess required being as follows:—											Number rated at Sums exceeding their Rent by £10
		A mere excess.	an excess of £1.	an excess of £2.	an excess of £3.	an excess of £4.	an excess of £5.	an excess of £6.	an excess of £7.	an excess of £8.	an excess of £9.	an excess of £10.	
gh	33	8	8	10	12	12	15	19	22	22	23	23	10
lon	153	46	55	56	60	71	79	86	89	93	94	101	52
el	141	106	109	113	118	119	122	123	128	128	130	132	9
ehill	249	83	93	113	125	136	149	160	171	180	193	206	43
garvan	62	25	40	50	56	58	60	60	60	61	61	61	1
oy	118	76	78	81	85	92	95	99	102	105	107	108	10
turk	30	19	19	22	26	26	26	26	26	26	26	26	4
allock	243	162	172	183	191	201	208	213	215	217	221	223	20
rick	139	117	117	122	127	130	131	131	131	133	134	135	4
ore	83	6	8	11	13	18	25	29	35	38	46	48	35
wel	217	92	108	137	154	163	178	186	190	193	195	203	14
londerry	46	1	1	1	1	1	2	2	3	3	6	7	39
ford	127	18	24	34	49	65	82	93	101	110	115	121	6
hrea	75	24	38	56	61	66	69	70	71	72	72	73	2
oom	60	15	19	23	27	29	35	35	37	40	42	44	16
keale	197	131	136	141	156	162	169	174	180	182	183	185	12
rea	111	80	82	87	90	93	96	100	103	105	106	107	4
	25	12	14	20	21	21	21	21	23	23	23	23	2
erary	103	82	85	86	90	93	93	93	95	95	97	100	3
rford	43	30	30	31	32	32	32	33	33	33	34	34	9
Total	2,255	1,133	1,236	1,377	1,494	1,588	1,687	1,753	1,815	1,861	1,908	1,960	295

COUNTY ELECTORS.

(K.)—Table of Ten Pound Electors in Twenty Unions whose Rating and *Rents* were ascertained—Registered 1833 to 1840.

Areas and Rents of Holdings.

Names of Unions.	Number Registered 1833 to 1840, whose Rating and *Rents* were ascertained.	Number of the preceding who hold									Number who pay Rent.								Pay no Rent.
		100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	£100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	
Armagh	33	..	2	2	4	15	29	33	..	..	..	1	2	2	4	18	26	7	..
Bandon	153	23	85	94	112	129	143	145	8	..	5	34	45	67	105	133	145	3	5
Cashel	141	19	43	61	82	102	128	131	10	..	5	29	39	58	87	124	137	4	..
Cootehill	249	3	12	26	58	124	226	238	11	..	..	3	9	16	65	176	228	21	..
Dungarvan	62	..	9	17	29	50	62	62	..	..	..	..	..	..	..	..	14	48	..
Fermoy	118	..	..	..	..	..	..	..	..	118	13	50	59	73	96	111	117	1	..
Kanturk	30	10	18	23	28	28	28	29	1	..	1	7	11	16	19	28	29	1	..
Kilmallock	243	11	60	81	122	170	204	218	25	..	16	66	96	129	172	209	227	16	..
Limerick	139	7	31	41	65	103	130	136	3	..	7	23	37	52	81	118	134	5	..
Lismore	83	6	17	26	13	41	43	43	39	1	2	10	11	12	22	35	43	40	..
Listowel	217	24	79	103	130	158	191	197	20	..	2	16	26	51	98	151	184	25	8
Londonderry	46	4	14	22	31	38	45	46	..	..	..	..	..	2	9	22	43	3	..
Longford	127	..	4	10	39	106	126	127	..	..	..	1	4	9	31	109	122	5	..
Loughrea	75	4	7	12	20	50	71	74	1	..	1	4	4	6	13	50	73	2	..
Macroom	60	14	33	39	45	49	51	52	8	..	3	12	15	26	39	51	58	2	..
Rathkeale	197	6	50	73	91	134	173	182	15	..	5	27	47	71	101	149	183	14	..
Roscrea	111	5	22	34	47	69	92	97	14	..	..	10	12	26	53	93	106	5	..
Sligo	25	..	1	4	8	13	24	25	..	..	..	1	1	3	8	17	22	3	..
Tipperary	103	8	28	41	55	70	86	89	14	..	10	35	42	56	75	95	102	1	..
Waterford	43	5	18	22	29	31	38	38	5	..	5	18	22	28	32	38	42	1	..
Total	2255	149	533	731	1032	1480	1890	1962	174	119	75	347	482	703	1113	1727	2035	207	13

(L.)—Effect of a Qualification depending on EXCESS of Rating above Rent.

Areas and Rents of Holdings of Electors excluded.

Summary of Twenty Unions,* viz.

Armagh, *post*, p. 30 *a*.—List of Electors, App. p. 85 *b*.
Bandon, *post*, p. 31 *a*.—List of Electors, 1st App. p. 80.
Cashel, *post*, p. 31 *a*.—List of Electors, App. p. 205 *b*.
Cootehill, *post*, p. 31 *a*.—List of Electors, App. p. 156 *b*.
Dungarvan, *post*, p. 31 *a*.—List of Electors, App. p. 305 *b*.
Fermoy, *post*, p. 31 *a*.—List of Electors, 1st App. p. 133.
Kanturk, *post*, p. 32 *a*.—List of Electors, App. p. 533 *b*.
Kilmallock, *post*, p. 32 *a*.—List of Electors, App. p. 469 *b*.
Limerick, *post*, p. 32 *a*.—List of Electors, App. p. 418 *b*.
Lismore, *post*, p. 32 *a*.—List of Electors, App. p. 316 *b*.
Listowel, *post*, p. 32 *a*.—List of Electors, App. p. 236 *b*.
Londonderry, *post*, p. 33 *a*.—List of Electors, App. p. 54 *b*.
Longford, *post*, p. 33 *a*.—List of Electors, 1st App. p. 20.
Loughrea, *post*, p. 33 *a*.—List of Electors, App. p. 194 *b*.
Macroom, *post*, p. 33 *a*.—List of Electors, App. p. 528 *b*.
Rathkeale, *post*, p. 33 *a*.—List of Electors, App. p. 516 *b*.
Roscrea, *post*, p. 34 *a*.—List of Electors, App. p. 171 *b*.
Sligo, *post*, p. 34 *a*.—List of Electors, App. p. 123 *b*.
Tipperary, *post*, p. 34 *a*.—List of Electors, App. p. 134 *b*.
Waterford, *post*, p. 34 *a*.—List of Electors, App. p. 439 *b*.

Number Registered 1833 to 1840 whose Rating and *Rents* were ascertained.	Number of the preceding admitted by a Qualification depending on excess of Rating above Rent, the excess required being as follows:—		Number excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.
2255	A mere excess .	1122	1133	72	285	384	532	748	940	985	71	77	65	270	366	506	736	993	1096	3
	An excess of . . £1	1019	1236	75	303	411	569	812	1028	1077	80	79	65	274	375	521	770	1057	1176	5
	£2	878	1377	81	324	439	515	900	1151	1203	92	82	65	281	384	535	804	1154	1296	7
	£3	761	1494	83	338	456	645	967	1246	1307	101	86	65	286	390	551	831	1220	1391	9
	£4	667	1588	84	345	477	677	1015	1324	1387	108	93	65	286	394	567	861	1282	1472	11
	£5	568	1687	87	354	496	709	1075	1405	1471	120	96	65	287	399	575	890	1346	1557	12
	£6	502	1753	88	363	510	732	1110	1459	1527	126	100	65	290	407	586	910	1388	1610	13
	£7	440	1815	95	378	529	759	1148	1512	1581	131	103	67	294	412	597	936	1429	1663	14
	£8	394	1861	97	386	538	779	1179	1551	1621	134	106	67	295	417	607	949	1460	1698	15
	£9	347	1908	97	390	547	800	1207	1591	1662	138	108	67	298	421	612	963	1487	1733	16
	£10	295	1960	101	405	568	834	1250	1639	1710	141	109	67	303	428	622	984	1527	1781	16

* The Unions where the rents of £10 electors were not ascertained are necessarily excluded from this classification. This Table comprises Unions where the rents of £10 electors were ascertained. For the separate tables relating to these 20 Unions, see *post*, p. 30 *a* to p. 34 *a*; and for of electors, with the sums at which they are rated and their rents, see the Appendix to the Local Reports under the head of the Union required.

(LL.)—Effect of a Qualification depending on EXCESS of Rating above Rent.

Areas and Rents of Holdings of Electors excluded.*

1. ARMAGH UNION.

Number Registered 1833 to 1840 whose Rating and *Rents* were ascertained.	Number of the preceding admitted by a Qualification depending on excess of Rating above Rent, the excess required being as follows:—		Number excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rents: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.
33	A mere excess .	25	8	..	..	..	..	1	6	8	..	..	..	1	2	2	2	8	8	..
	An excess of . . £1	25	8	..	..	..	..	1	6	8	..	..	..	1	2	2	2	8	8	..
	£2	23	10	..	..	..	..	1	7	10	..	..	..	1	2	2	2	8	9	1
	£3	21	12	..	..	..	..	2	8	12	..	..	..	1	2	2	2	9	11	1
	£4	21	12	..	..	..	..	2	8	12	..	..	..	1	2	2	2	9	11	1
	£5	18	15	..	..	..	..	2	11	15	..	..	..	1	2	2	2	11	14	1
	£6	14	19	..	..	..	..	5	15	19	..	..	..	1	2	2	2	14	17	2
	£7	11	22	..	..	..	..	5	18	22	..	..	..	1	2	2	2	14	18	4
	£8	11	22	..	..	..	..	5	18	22	..	..	..	1	2	2	2	14	18	4
	£9	10	23	..	..	..	..	6	19	23	..	..	..	1	2	2	3	15	19	4
	£10	10	23	..	..	..	..	6	19	23	..	..	..	1	2	2	3	15	19	4

* See above the Summary of the 20 Unions here given in detail.

COUNTY ELECTORS.

(LL).—Effect of a Qualification depending on EXCESS of Rating above Rent—*continued.*

2.—BANDON UNION.

Number registered to 1840 whose Rating and Rents were retained.	Number of the preceding admitted by a Qualification depending on excess of Rating above Rent, the excess required being as follows:—		Number excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rents: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
53	A mere excess .	107	46	3	23	25	34	41	44	45	1	..	1	15	21	30	41	44	46	..	..
	An excess of . . £1	98	55	3	26	30	40	48	53	54	1	..	1	15	22	33	47	53	55	..	..
	£2	97	56	3	26	30	40	48	53	54	2	..	1	15	22	33	47	53	55	1	..
	£3	93	60	3	28	32	42	51	57	58	2	..	1	16	23	35	50	57	59	1	..
	£4	82	71	3	29	36	48	58	66	67	4	..	1	16	23	36	53	64	69	2	..
	£5	74	79	4	31	38	50	62	72	74	5	..	1	16	24	37	56	68	76	2	1
	£6	67	86	5	34	41	55	68	79	81	5	..	1	18	27	40	61	75	83	2	1
	£7	64	89	5	37	44	58	71	82	84	5	..	1	18	27	42	63	78	86	2	1
	£8	60	93	5	40	47	61	74	86	88	5	..	1	18	28	44	65	81	89	2	2
	£9	59	94	5	40	48	62	75	87	89	5	..	1	18	28	44	65	82	90	2	2
	£10	52	101	6	47	55	69	82	94	96	5	..	1	20	30	46	72	89	97	2	2

3.—CASHEL UNION.

41	A mere excess .	35	105	10	29	43	58	75	95	98	8	..	5	26	35	52	70	94	105	1	..
	An excess of . . £1	32	109	10	29	44	59	77	97	100	9	..	5	26	35	52	72	96	107	2	..
	£2	28	113	10	30	45	60	79	100	103	10	..	5	27	36	53	73	100	111	2	..
	£3	23	118	10	30	45	62	82	105	108	10	..	5	27	36	53	73	104	115	3	..
	£4	22	119	10	30	46	63	83	106	109	10	..	5	27	36	53	74	105	116	3	..
	£5	19	122	10	31	47	65	85	109	112	10	..	5	27	37	54	76	107	119	3	..
	£6	18	123	10	31	48	66	86	112	113	10	..	5	27	37	54	76	107	120	3	..
	£7	13	128	15	36	53	71	91	113	118	10	..	5	27	37	54	78	112	125	3	..
	£8	13	128	15	36	53	71	91	118	118	10	..	5	27	37	54	78	112	125	3	..
	£9	11	130	15	36	53	73	93	118	120	10	..	5	27	37	54	80	114	127	3	..
	£10	9	132	17	38	55	75	95	119	122	10	..	5	29	39	56	82	116	129	3	..

4.—COOTEHILL UNION.

249	A mere excess .	166	83	..	4	6	15	38	71	79	4	..	..	1	5	8	32	73	83	..	..
	An excess of . . £1	156	93	..	4	6	15	41	80	89	4	..	..	1	5	8	34	81	93	..	..
	£2	136	113	..	4	8	18	52	99	109	4	..	..	1	5	8	41	101	113	..	..
	£3	124	125	..	4	8	19	56	111	121	4	..	..	1	5	8	43	108	125	..	..
	£4	113	136	..	4	8	19	59	122	132	4	..	..	1	5	9	44	113	135	1	..
	£5	100	149	..	4	9	21	66	133	144	5	..	..	1	5	9	46	119	145	4	..
	£6	89	160	..	5	11	24	71	143	155	5	..	..	2	6	10	48	126	155	5	..
	£7	78	171	..	6	12	28	77	154	166	5	..	..	2	6	10	50	133	166	5	..
	£8	69	180	1	7	14	33	83	163	175	5	..	..	2	7	11	53	139	172	8	..
	£9	56	193	1	7	14	35	87	175	187	6	..	..	2	7	11	53	144	181	12	..
	£10	43	206	1	7	15	40	95	188	200	6	..	..	2	8	12	56	152	193	13	..

5.—DUNGARVAN UNION.

62	A mere excess .	37	25	..	5	7	13	21	25	25	..	..	..	..	..	..	..	..	10	15	..
	An excess of . . £1	22	40	..	6	11	21	34	40	40	..	..	..	..	..	..	..	..	10	30	..
	£2	12	50	..	9	16	27	43	50	50	..	..	..	..	..	..	..	..	14	36	..
	£3	6	56	..	9	16	27	46	56	56	..	..	..	..	..	..	..	..	14	42	..
	£4	4	58	..	9	16	27	47	58	58	..	..	..	..	..	..	..	..	14	44	..
	£5	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14	46	..
	£6	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14	46	..
	£7	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14	46	..
	£8	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..
	£9	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..
	£10	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..

6.—FERMOY UNION.

118	A mere excess .	42	76	..	..	..	..	..	..	..	..	76	12	37	41	50	64	74	76	..	..
	An excess of . . £1	40	78	..	..	..	..	..	..	..	..	78	12	38	43	52	66	76	78	..	..
	£2	37	81	..	..	..	..	..	..	..	..	81	12	40	45	54	68	79	81	..	..
	£3	33	85	..	..	..	..	..	..	..	..	85	12	41	46	55	71	83	85	..	..
	£4	26	92	..	..	..	..	..	..	..	..	92	12	41	46	56	76	88	92	..	..
	£5	23	95	..	..	..	..	..	..	..	..	95	12	41	46	57	78	91	95	..	..
	£6	19	99	..	..	..	..	..	..	..	..	99	12	41	48	59	80	94	99	..	..
	£7	16	102	..	..	..	..	..	..	..	..	102	12	42	50	61	83	97	102	..	..
	£8	13	105	..	..	..	..	..	..	..	..	105	12	42	51	63	85	99	105	..	..
	£9	11	107	..	..	..	..	..	..	..	..	107	12	44	53	65	87	101	107	..	..
	£10	10	108	..	..	..	..	..	..	..	..	108	12	44	53	66	88	102	108	..	..

COUNTY ELECTORS.

(LL.)—Effect of a Qualification depending on EXCESS of Rating above Rent—*continued.*

7.—KANTURK UNION.

Number Registered 1833 to 1840 whose Rating and *Rents* were ascertained.	Number of the preceding admitted by a Qualification depending on excess of Rating above Rent, the excess required being as follows:—		Number excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Re: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.
30	A mere excess .	11	19	8	12	16	18	18	18	19	..	..	1	6	10	13	16	18	19
	An excess of . . £1	11	19	8	12	16	18	18	18	19	..	..	1	6	10	13	16	18	19
	£2	8	22	10	14	19	21	21	21	22	..	..	1	6	10	14	17	21	22
	£3	4	26	10	15	20	25	25	25	26	..	..	1	7	11	15	18	25	26
	£4	4	26	10	15	20	25	25	25	26	..	..	1	7	11	15	18	25	26
	£5	4	26	10	15	20	25	25	25	26	..	..	1	7	11	15	18	25	26
	£6	4	26	10	15	20	25	25	25	26	..	..	1	7	11	15	18	25	26
	£7	4	26	10	15	20	25	25	25	26	..	..	1	7	11	15	18	25	26
	£8	4	26	10	15	20	25	25	25	26	..	..	1	7	11	15	18	25	26
	£9	4	26	10	15	20	25	25	25	26	..	..	1	7	11	15	18	25	26
	£10	4	26	10	15	20	25	25	25	26	..	..	1	7	11	15	18	25	26

8.—KILMALLOCK UNION.

Number Registered 1833 to 1840 whose Rating and *Rents* were ascertained.	Number of the preceding admitted by a Qualification depending on excess of Rating above Rent, the excess required being as follows:—		Number excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Re: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.
243	A mere excess .	81	162	7	40	54	81	113	137	145	17	..	15	58	82	106	130	149	155
	An excess of . . £1	71	172	8	42	56	84	119	143	152	20	..	15	58	83	108	136	156	164
	£2	60	183	8	44	58	92	127	153	162	21	..	15	59	84	110	144	165	174
	£3	52	191	8	44	58	92	131	158	170	21	..	15	59	84	111	146	168	180
	£4	42	201	8	46	61	96	137	168	180	21	..	15	59	85	115	150	176	188
	£5	35	208	9	47	62	97	144	175	187	21	..	15	60	86	117	153	181	195
	£6	30	213	9	47	62	99	146	179	191	22	..	15	60	87	118	155	185	199
	£7	28	215	9	48	63	100	147	181	193	22	..	15	60	87	119	157	187	201
	£8	26	217	9	49	64	101	149	183	195	22	..	15	61	88	120	158	189	203
	£9	22	221	9	50	65	104	152	186	199	22	..	15	61	89	121	161	192	206
	£10	20	223	9	50	66	105	153	187	200	23	..	15	61	89	121	162	193	207

9.—LIMERICK UNION.

Number Registered 1833 to 1840 whose Rating and *Rents* were ascertained.	Number of the preceding admitted by a Qualification depending on excess of Rating above Rent, the excess required being as follows:—		Number excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Re: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.
139	A mere excess .	22	117	5	25	33	54	89	111	116	1	..	7	2	35	47	75	102	115
	An excess of . . £1	22	117	5	25	33	54	89	111	116	1	..	7	23	35	47	75	102	115
	£2	17	122	5	26	34	56	93	115	120	2	..	7	23	35	49	77	106	119
	£3	12	127	5	28	37	59	96	119	124	3	..	7	23	35	49	77	108	123
	£4	9	130	5	28	37	59	96	122	127	3	..	7	23	35	49	77	111	126
	£5	8	131	5	28	37	59	96	122	128	3	..	7	23	35	49	77	111	126
	£6	8	131	5	28	37	59	96	122	128	3	..	7	23	35	49	77	111	126
	£7	8	131	5	28	37	59	96	122	128	3	..	7	23	35	49	77	111	126
	£8	6	133	6	29	38	61	98	124	130	3	..	7	23	36	51	79	113	128
	£9	5	134	6	29	38	61	98	125	130	3	..	7	23	36	51	79	113	129
	£10	4	135	6	29	39	62	99	126	132	3	..	7	23	36	51	79	114	130

10.—LISMORE UNION.

Number Registered 1833 to 1840 whose Rating and *Rents* were ascertained.	Number of the preceding admitted by a Qualification depending on excess of Rating above Rent, the excess required being as follows:—		Number excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Re: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.
83	A mere excess .	77	6	1	3	3	5	5	5	5	1	1	1	4	4	4	6	6	6
	An excess of . . £1	75	8	1	3	3	5	6	6	6	1	1	1	4	4	4	6	7	7
	£2	72	11	2	4	4	6	8	8	8	2	1	1	5	5	5	8	10	10
	£3	70	13	3	5	5	7	9	9	9	3	1	1	6	6	6	9	11	12
	£4	65	18	3	5	6	8	10	11	11	6	1	1	6	6	6	11	13	14
	£5	58	25	3	5	6	10	14	15	15	9	1	1	6	6	6	11	17	18
	£6	54	29	3	5	6	10	14	15	15	13	1	1	6	6	6	11	17	18
	£7	48	35	3	5	6	12	16	17	17	17	1	1	6	6	6	11	18	20
	£8	45	38	3	5	6	13	17	18	18	19	1	1	6	6	6	11	19	21
	£9	37	46	3	5	9	79	23	24	24	21	1	1	6	6	6	13	21	24
	£10	35	48	3	6	10	21	25	26	26	21	1	1	6	6	7	14	22	25

11.—LISTOWEL UNION.

Number Registered 1833 to 1840 whose Rating and *Rents* were ascertained.	Number of the preceding admitted by a Qualification depending on excess of Rating above Rent, the excess required being as follows:—		Number excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Re: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.
217	A mere excess .	125	92	12	44	56	66	72	83	85	7	..	2	12	19	33	61	82	87
	An excess of . . £1	109	108	14	51	64	74	82	96	98	10	..	2	13	21	36	67	93	99
	£2	80	137	16	57	71	85	100	121	124	13	..	2	13	22	37	70	108	122
	£3	63	154	17	61	76	90	108	134	138	16	..	2	13	22	41	74	114	133
	£4	54	163	17	61	78	95	114	142	146	17	..	2	13	22	42	76	116	139
	£5	39	178	17	65	84	104	126	156	160	18	..	2	13	22	42	82	128	153
	£6	31	186	17	66	85	107	130	162	167	19	..	2	13	22	43	84	131	158
	£7	27	190	17	68	87	109	133	166	171	19	..	2	13	22	44	86	133	161
	£8	24	193	17	68	87	109	134	167	173	20	..	2	13	22	44	86	133	161
	£9	22	195	17	69	89	111	136	169	175	20	..	2	13	22	45	88	135	163
	£10	14	203	17	70	92	118	144	177	183	20	..	2	13	22	45	89	141	171

COUNTY ELECTORS.

(LL.)—Effect of a Qualification depending on EXCESS of Rating above Rent—*continued.*

12.—LONDONDERRY UNION.

mber stered to 1840 hose ng and s were tained.	Number of the preceding admitted by a Qualification depending on excess of Rating above Rent, the excess required being as follows:—		Number excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rents: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
46	A mere excess .	45	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	An excess of . . £1	45	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£2	45	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£3	45	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£4	45	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£5	44	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1	..
	£6	44	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1	..
	£7	43	3	..	..	..	1	1	2	3	..	..	..	..	..	..	..	..	2	1	..
	£8	41	5	..	..	..	1	1	4	5	..	..	..	..	..	..	1	1	4	1	..
	£9	40	6	..	..	..	1	2	5	6	..	..	..	..	..	..	1	1	5	1	..
	£10	39	7	1	1	1	2	3	6	7	..	..	..	..	..	..	1	2	6	1	..

13.—LONGFORD UNION.

27	A mere excess .	109	18	..	1	1	5	13	18	18	..	..	..	1	1	4	7	18	18	..	..
	An excess of . . £1	103	24	..	2	2	7	19	24	24	..	..	..	1	1	4	11	24	24	..	..
	£2	93	34	..	3	4	11	28	34	34	..	..	..	1	2	6	16	33	34	..	..
	£3	78	49	..	3	5	15	40	48	49	..	..	..	1	2	7	21	45	49	..	..
	£4	62	65	..	4	7	19	52	64	65	..	..	..	1	3	8	25	61	65	..	..
	£5	45	82	..	4	9	24	66	81	82	..	..	..	1	4	9	28	74	81	1	..
	£6	34	93	..	4	9	26	73	92	93	..		..	1	4	9	30	80	89	4	..
	£7	26	101	..	4	9	27	81	100	101	..	..	..	1	4	9	34	87	97	4	..
	£8	17	110	..	4	9	30	90	109	110	..	..	..	1	4	9	34	95	106	4	..
	£9	12	115	..	4	9	32	94	114	115	..	..	..	1	4	9	34	98	110	5	..
	£10	6	121	..	4	9	35	100	120	121	..	..	..	1	4	9	34	103	116	5	..

14.—LOUGHREA UNION.

5	A mere excess .	51	24	3	4	5	10	19	23	24	..	..	1	3	3	3	9	20	24	..	..
	An excess of . . £1	37	38	3	4	5	10	23	35	38	..	..	1	3	3	3	9	25	37	1	..
	£2	19	56	3	4	5	12	36	53	56	..	..	1	3	3	3	9	38	55	1	..
	£3	14	61	3	4	5	12	41	58	61	..	..	1	3	3	3	9	40	60	1	..
	£4	9	66	3	6	7	15	44	63	66	..	..	1	3	3	5	11	43	65	1	..
	£5	6	69	3	6	8	16	45	65	68	1	..	1	3	3	5	11	45	68	1	..
	£6	5	70	3	6	9	17	46	66	69	1	..	1	3	3	5	11	46	69	1	..
	£7	4	71	3	6	10	18	47	67	70	1	..	1	3	3	5	12	47	70	1	..
	£8	3	72	3	6	10	18	47	68	71	1	..	1	3	3	5	12	48	71	1	..
	£9	3	72	3	6	10	18	47	68	71	1	..	1	3	3	5	12	48	71	1	..
	£10	2	73	3	6	10	18	48	69	72	1	..	1	3	3	5	12	48	71	2	..

15.—MACROOM UNION.

60	A mere excess .	45	15	7	13	14	14	15	15	15	..	..	3	6	8	11	13	15	15	..	..
	An excess of . . £1	41	19	7	15	16	17	18	18	18	1	..	3	7	9	12	15	18	19	..	..
	£2	37	23	8	18	19	20	21	22	22	1	..	3	9	11	14	17	22	23	..	..
	£3	33	27	8	19	20	22	24	25	25	2	..	3	9	11	15	18	25	26	1	..
	£4	31	29	8	19	21	23	25	26	27	2	..	3	9	11	16	19	26	28	1	..
	£5	25	35	8	19	22	24	26	28	29	6	..	3	9	11	16	22	29	33	2	..
	£6	25	35	8	19	22	24	26	28	29	6	..	3	9	11	16	22	29	33	2	..
	£7	23	37	8	19	23	25	27	29	30	7	..	3	9	11	16	23	30	35	2	..
	£8	20	40	8	20	24	28	30	32	33	7	..	3	9	11	17	24	33	38	2	..
	£9	18	42	8	21	25	29	32	34	35	7	..	3	10	12	18	25	35	40	2	..
	£10	16	44	8	21	25	29	33	35	36	8	..	3	10	12	18	25	36	42	2	..

16.—RATHKEALE UNION.

197	A mere excess .	66	131	3	33	50	61	91	114	119	12	..	5	22	36	50	74	105	126	5	..
	An excess of . . £1	61	136	3	33	51	63	95	119	124	12	..	5	22	36	51	75	110	131	5	..
	£2	56	141	3	34	52	64	97	124	129	12	..	5	22	36	51	75	113	135	6	..
	£3	41	156	3	36	54	67	107	137	144	12	..	5	23	38	54	78	121	145	11	..
	£4	35	162	4	37	56	69	109	141	149	13	..	5	23	38	55	80	124	150	12	..
	£5	28	169	5	38	58	71	112	147	155	14	..	5	23	39	57	83	129	157	12	..
	£6	23	174	5	40	61	74	115	152	160	14	..	5	23	40	59	86	132	162	12	..
	£7	17	180	5	41	62	77	119	157	166	14	..	5	24	41	61	89	135	167	13	..
	£8	15	182	5	42	63	78	121	159	168	14	..	5	24	41	62	90	136	168	14	..
	£9	14	183	5	42	63	78	121	160	169	14	..	5	24	41	62	90	137	169	14	..
	£10	12	185	5	44	65	80	123	162	171	14	..	5	25	43	64	92	139	171	14	..

COUNTY ELECTORS.

(LL.)—Effect of a Qualification depending on EXCESS of Rating above Rent—*concluded.*

17.—ROSCREA UNION.

Number Registered 1833 to 1840, whose Rating and *Rents* were ascertained.	Number of the preceding admitted by a Qualification depending on excess of Rating above Rent, the excess required being as follows:—		Number excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5
111	A mere excess .	31	80	5	17	23	31	50	65	70	10	..	..	10	12	24	45	70	78	
	An excess of . . £1	29	82	5	18	24	32	51	67	72	10	..	..	10	12	24	45	71	80	
	£7	24	87	5	18	24	32	53	69	74	13	..	..	10	12	24	45	74	84	
	J3	21	90	5	19	25	34	55	72	77	13	..	..	10	12	25	46	76	87	
	£4	18	93	5	19	28	37	58	75	80	13	..	..	10	12	26	47	79	90	
	£5	15	96	5	19	29	40	61	78	83	13	..	..	10	12	26	49	82	93	
	£6	21	100	5	20	31	42	63	82	87	13	..	..	10	12	26	50	86	97	
	£7	8	103	5	20	32	43	64	85	90	13	..	..	10	12	20	51	89	100	
	£8	6	105	5	20	32	43	65	87	92	13	..	..	10	12	26	51	90	102	
	£9	5	106	5	20	32	44	66	88	93	13	..	..	10	12	26	51	91	103	
	£10	4	107	5	20	32	45	67	89	94	13	..	..	10	12	26	52	92	104	

18.—SLIGO UNION.

Number Registered 1833 to 1840, whose Rating and *Rents* were ascertained.	Number of the preceding admitted by a Qualification depending on excess of Rating above Rent, the excess required being as follows:—		Number excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5
25	A mere excess .	13	12	..	..	1	3	6	11	12	..	..	..	..	..	1	4	9	12	.
	An excess of . . £1	11	14	..	..	2	4	8	13	14	..	..	..	1	1	2	5	11	14	.
	£2	5	20	..	..	2	5	10	19	20	..	..	..	1	1	2	6	14	18	
	£3	4	21	..	..	2	5	10	20	21	..	..	..	1	1	2	6	14	19	
	£4	4	21	..	..	2	5	10	20	21	..	..	..	1	1	2	6	14	19	
	£5	4	21	..	..	2	5	10	20	21	..	..	..	1	1	2	6	14	19	
	£6	4	21	..	..	2	5	10	20	21	..	..	..	1	1	2	6	14	19	
	£7	2	23	..	..	3	6	11	22	23	..	..	..	1	1	3	7	15	20	
	£8	2	23	..	..	3	6	11	22	23	..	..	..	1	1	3	7	15	20	
	£9	2	23	..	..	3	6	11	22	23	..	..	..	1	1	3	7	15	20	
	£10	2	23	..	..	3	6	11	22	23	..	..	..	1	1	3	7	15	20	

19.—TIPPERARY UNION.

Number Registered 1833 to 1840, whose Rating and *Rents* were ascertained.	Number of the preceding admitted by a Qualification depending on excess of Rating above Rent, the excess required being as follows:—		Number excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5
103	A mere excess .	21	82	5	22	34	44	59	71	73	9	..	7	32	36	48	64	78	82	.
	An excess of . . £1	18	85	5	23	35	46	61	74	76	9	..	7	32	37	50	66	80	85	.
	£2	17	86	5	23	35	46	61	75	77	9	..	7	32	37	50	66	81	86	.
	£3	13	90	5	23	35	47	62	76	79	11	..	7	32	37	50	67	84	90	.
	£4	10	93	5	23	35	49	64	79	82	11	..	7	32	39	52	69	87	93	.
	£5	10	93	5	23	35	49	64	79	82	11	..	7	32	39	52	69	87	93	.
	£6	10	93	5	23	35	49	64	79	82	11	..	7	32	39	52	69	87	93	.
	£7	8	95	7	25	37	51	66	81	84	11	..	9	34	41	54	71	89	95	.
	£8	8	95	7	25	37	51	66	81	84	11	..	9	34	41	54	71	89	95	.
	£9	6	97	7	26	38	52	67	82	85	12	..	9	34	41	54	72	90	96	
	£10	3	100	7	27	40	54	69	84	87	13	..	9	34	41	55	74	93	99	

20.—WATERFORD UNION.

Number Registered 1833 to 1840, whose Rating and *Rents* were ascertained.	Number of the preceding admitted by a Qualification depending on excess of Rating above Rent, the excess required being as follows:—		Number excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5
43	A mere excess .	13	30	3	10	13	20	22	28	28	2	..	5	13	16	20	23	28	30	.
	An excess of . . £1	13	30	3	10	13	20	22	28	28	2	..	5	13	16	20	23	28	30	.
	£2	12	31	3	10	13	20	22	28	28	3	..	5	13	16	20	23	28	30	
	£3	11	32	3	10	13	20	22	28	28	4	..	5	13	16	20	23	28	31	
	£4	11	32	3	10	13	20	22	28	28	4	..	5	13	16	20	23	28	31	
	£5	11	32	3	10	13	20	22	28	28	4	..	5	13	16	20	23	28	31	
	£6	10	33	3	11	14	21	23	29	29	4	..	5	13	16	21	24	29	32	
	£7	10	33	3	11	14	21	23	29	29	4	..	5	13	16	21	24	29	32	
	£8	10	33	3	11	14	21	23	29	29	4	..	5	13	16	21	24	29	32	
	£9	9	34	3	11	14	21	23	30	30	4	..	5	13	16	21	24	30	33	
	£10	9	34	3	11	14	21	23	30	30	4	..	5	13	16	21	24	30	33	

COUNTY ELECTORS.

)—Effect of Two alternative Qualifications, one depending on amount of *Rating*, the other on *excess* of Rating above Rent.—Areas and Rents of Holdings of Electors excluded.

Ten Pound County Electors, Registries 1833 to 1840, both inclusive.

Summary of Twenty Unions;* viz.,

Armagh.	Fermoy.	Listowel.	Rathkeale.
Bandon.	Kanturk.	Londonderry.	Roscrea.
Cashel.	Kilmallock.	Longford.	Sligo.
Cootehill.	Limerick.	Loughrea.	Tipperary.
Dungarvan.	Lismore.	Macroom.	Waterford.

umber Registered, 1833 to 1840 inclusive, whose Rents and Rating were ascertained in the foregoing Unions, 2255.

ber of 2,255 ded by ngle fication nding y rated £8.	Number of the preceding saved by an alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
	A mere excess .	114	115	..	6	9	17	31	51	77	38	..	..	..	..	..	..	12	78	37	..
29	An excess of . . £1	82	147	..	7	13	25	44	72	101	46	..	..	..	..	..	..	12	87	59	1
	£2	54	175	..	9	16	29	53	90	121	54	..	..	..	..	..	..	12	94	79	2
	£3	32	197	..	9	16	29	62	105	138	59	..	..	..	..	..	..	12	94	98	5
	£4	20	209	..	9	16	30	65	112	146	63	..	..	..	..	..	..	12	94	110	5
	£5	10	219	..	9	17	31	66	117	152	67	..	..	..	..	..	..	12	94	119	6
	£6	4	225	..	9	17	31	66	117	154	71	..	..	..	..	..	..	12	94	124	7
	£7	3	226	..	9	17	31	66	118	155	71	..	..	..	..	..	..	12	94	124	8
	£8	..	229	..	9	17	32	67	120	158	71	..	..	..	..	..	..	12	94	125	10
	£9	..	229	..	9	17	32	67	120	158	71	..	..	..	..	..	..	12	94	125	10
	£10	..	229	..	9	17	32	67	120	158	71	..	..	..	..	..	..	12	94	125	10
	Total excluded by an £8 Rating	..	229	..	9	17	32	67	120	158	71	..	..	..	..	..	..	12	94	125	10
er ed 10 s.		Saved	Remain excluded.																		
	A mere excess .	165	187	..	8	16	30	52	103	139	45	3	..	..	1	1	2	48	150	37	..
2	An excess of . . £1	126	226	..	9	20	38	65	131	170	53	3	..	..	1	1	2	48	166	59	1
	£2	89	263	..	12	25	45	77	157	198	62	3	..	..	1	1	2	48	182	79	2
	£3	57	295	..	12	25	45	88	178	223	69	3	..	..	1	1	2	48	192	98	5
	£4	37	315	..	12	25	48	93	190	237	74	4	..	..	1	1	2	48	199	111	5
	£5	22	330	..	12	26	50	95	197	246	80	4	..	..	1	1	2	48	200	124	6
	£6	10	342	..	12	26	50	95	201	252	86	4	..	..	1	1	2	48	200	135	7
	£7	5	347	..	12	26	50	95	202	253	90	4	..	..	1	1	2	48	200	139	8
	£8	1	351	..	12	26	51	96	204	256	91	4	..	..	1	1	2	48	200	141	10
	£9	..	352	..	12	26	51	96	204	257	91	4	..	..	1	1	2	48	200	142	10
	£10	..	352	..	12	26	51	96	204	257	91	4	..	..	1	1	2	48	200	142	10
	Total excluded by a £10 Rating	..	352	..	12	26	51	96	204	257	91	4	..	..	1	1	2	48	200	142	10
r by 0s.		Saved.	Remain excluded.																		
	A mere excess .	270	275	1	18	28	45	80	172	214	51	10	..	..	1	1	4	136	238	37	..
5	An excess of . . £1	220	325	3	21	34	55	100	209	255	60	10	..	..	1	1	4	147	265	59	1
	£2	171	374	3	26	41	65	116	246	294	70	10	..	..	1	1	4	152	293	79	2
	£3	118	427	3	28	43	67	136	285	340	77	10	..	..	1	1	4	154	324	98	5
	£4	88	457	3	28	43	70	142	305	362	83	12	..	..	1	1	4	154	341	111	5
	£5	60	485	3	28	44	73	147	321	381	92	12	..	..	1	1	4	154	355	124	6
	£6	42	503	3	28	44	73	148	330	392	98	13	..	..	1	1	4	154	360	136	7
	£7	27	518	3	28	44	73	150	339	402	103	13	..	..	1	1	4	154	366	144	8
	£8	17	528	3	29	45	75	152	345	409	106	13	..	..	1	1	4	154	366	152	10
	£9	6	539	3	29	45	78	156	352	417	109	13	..	..	1	1	4	154	366	163	10
	£10	3	542	3	29	45	79	157	354	419	110	13	..	..	1	1	4	154	366	166	10
	Total excluded by a £12. 10s. Rating. . .	..	545	3	29	45	79	157	354	419	113	13	..	..	1	1	4	154	366	169	10
r d 5 t.		Saved.	Remain excluded.																		
	A mere excess .	346	343	1	22	35	53	105	234	277	53	13	..	1	2	3	17	204	306	37	..
3	An excess of . . £1	289	400	3	26	43	65	128	278	325	62	13	..	1	2	3	17	222	340	59	1
	£2	221	468	5	34	54	79	158	334	383	72	13	..	1	2	3	17	246	387	79	2
	£3	157	532	5	36	57	82	183	381	439	79	14	..	1	2	3	17	259	429	98	5
	£4	119	570	5	36	58	86	191	408	468	86	16	..	1	2	3	17	265	454	111	5
	£5	82	607	5	36	59	89	200	433	496	95	16	..	1	2	3	17	267	477	124	6
	£6	59	630	5	36	60	90	204	447	512	101	17	..	1	2	3	17	267	487	136	7
	£7	40	649	5	36	60	90	207	460	526	106	17	..	1	2	3	17	267	497	144	8
	£8	27	662	5	37	61	92	211	469	536	109	17	..	1	2	3	17	267	499	153	10
	£9	13	676	5	37	61	95	215	478	546	113	17	..	1	2	3	17	267	501	165	10
	£10	9	680	5	37	61	96	217	481	549	114	17	..	1	2	3	17	267	501	169	10
	Total excluded by a £15 Rating	..	689	5	37	61	96	219	485	553	119	17	..	1	2	3	17	267	501	176	12

3 Unions where the rents of £10 Electors were not ascertained are necessarily excluded from this classification. See *ante*, p. 30 *a*. The ables, of which this is a summary, will be found in the Appendix to this Report, Part II., Table (X), pp. 1 *c* to 60 *c*.

COUNTY ELECTORS.

(M)—Effect of Two alternative Qualifications, one depending on amount of *Rating*, the other on *excess* of above Rent.—Areas and Rents of Holdings of Electors excluded—*continued.*

Number Registered, 1833 to 1840 inclusive, whose Rents and Rating were ascertained in the foregoing Unions,

Number of the 2,255 excluded by a single Qualification depending *on being rated* at £17. 10*s*.	Number of the preceding saved by an alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining Excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not Returned.	Number of the excluded who pay: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.
855	A mere excess .	437	418	2	29	45	76	153	303	347	57	14	..	1	2	5	43	279	38
	An excess of . . £1	374	481	4	33	53	89	179	353	401	66	14	..	1	2	5	43	303	42
	£2	289	566	6	41	64	103	219	425	475	77	14	..	1	2	5	43	344	48
	£3	215	640	6	43	67	110	249	481	540	85	15	..	1	2	5	43	367	53
	£4	171	684	6	43	68	115	259	514	575	92	17	..	1	2	5	43	379	56
	£5	121	734	6	43	69	120	276	549	613	103	18	..	1	2	5	43	394	60
	£6	91	764	6	43	70	121	283	570	636	109	19	..	1	2	5	43	400	62
	£7	67	788	9	46	73	125	291	588	655	114	19	..	1	2	5	43	403	63
	£8	52	803	9	47	74	127	295	598	666	117	20	..	1	2	5	43	403	64
	£9	33	822	9	47	75	131	301	612	681	121	20	..	1	2	5	43	403	64
	£10	24	831	9	47	75	132	306	619	688	123	20	..	1	2	5	43	403	65
	Total excluded by a £17.10*s*. Rating	..	855	9	47	75	133	311	629	699	136	20	..	1	2	5	43	403	65
Number excluded by a £20 Rating.		Saved.	Remain excluded.																
979	A mere excess .	507	472	3	34	52	87	187	346	390	62	20	..	1	2	9	77	333	43
	An excess of . . £1	438	541	5	38	60	100	219	402	450	71	20	..	1	2	9	77	363	48
	£2	341	638	7	46	71	115	268	485	435	82	21	..	1	2	9	77	416	55
	£3	260	719	7	48	74	122	304	548	607	90	22	..	1	2	9	77	446	61
	£4	206	773	7	48	78	130	321	591	652	97	24	..	1	2	9	77	468	65
	£5	151	828	7	48	79	135	342	631	695	108	25	..	1	2	9	77	488	69
	£6	117	862	7	48	80	137	351	656	722	114	26	..	1	2	9	77	498	71
	£7	88	891	10	51	83	143	361	679	746	119	26	..	1	2	9	77	506	73
	£8	67	912	10	52	84	147	370	695	763	122	27	..	1	2	9	77	512	74
	£9	45	934	10	52	85	152	379	712	781	126	27	..	1	2	9	77	514	75
	£10	33	946	10	52	87	155	386	722	791	128	27	..	1	2	9	77	514	76
	Total excluded by a £20 Rating .	..	979	10	52	88	157	396	738	808	144	27	..	1	2	9	77	514	77
Number excluded by a £25 Rating.		Saved.	Remain excluded.																
1309	A mere excess .	675	634	10	57	87	147	307	496	541	63	30	..	2	7	40	237	494	59
	An excess of . . £1	595	714	12	64	99	166	350	563	612	72	30	..	2	7	40	248	535	65
	£2	477	832	16	74	114	193	418	666	718	83	31	..	2	7	40	259	609	75
	£3	381	928	16	77	119	208	467	743	804	91	33	..	2	7	40	265	654	82
	£4	314	995	16	78	125	222	494	799	862	98	35	..	2	7	40	268	689	87
	£5	243	1066	16	79	128	234	530	855	921	109	36	..	2	7	40	269	725	93
	£6	199	1110	16	80	131	238	545	889	957	115	38	..	2	7	40	269	745	96
	£7	163	1146	19	84	135	247	561	919	988	120	38	..	2	7	40	269	760	99
	£8	135	1174	19	85	135	255	577	942	1012	123	39	..	2	7	40	269	773	101
	£9	105	1204	19	85	137	263	591	967	1038	127	39	..	2	7	40	269	783	102
	£10	81	1228	19	85	140	271	608	989	1060	129	39	..	2	7	40	269	795	104
	Total excluded by a £25 Rating .	..	1309	19	89	152	291	646	1042	1114	156	39	..	2	7	40	269	812	109
Number excluded by a £30 Rating.		Saved.	Remain excluded.																
1499	A mere excess .	779	720	12	68	111	196	386	577	622	64	34	..	2	14	93	323	580	68
	An excess of . . £1	691	808	14	78	128	220	437	652	701	73	34	..	2	14	93	342	629	74
	£2	565	934	18	90	145	254	512	762	814	85	35	..	2	14	93	361	711	85
	£3	466	1033	18	93	150	270	564	842	903	93	37	..	2	14	93	370	759	93
	£4	389	1110	19	95	159	287	596	904	967	100	43	..	2	14	93	383	804	99
	£5	307	1192	19	98	168	306	641	970	1036	112	44	..	2	14	93	395	851	106
	£6	258	1241	19	100	172	314	661	1009	1077	118	46	..	2	14	93	398	876	109
	£7	212	1287	24	106	181	329	686	1049	1118	123	46	..	2	14	93	408	901	113
	£8	177	1322	24	108	184	342	709	1079	1149	126	47	..	2	14	93	410	921	115
	£9	143	1356	24	108	186	352	726	1108	1179	130	47	..	2	14	93	411	935	118
	£10	111	1388	25	110	191	367	750	1137	1208	133	47	..	2	14	93	412	955	120
	Total excluded by a £30 Rating .	..	1499	26	117	209	405	814	1219	1291	161	47	..	2	14	93	412	991	128

COUNTY ELECTORS.

(M)—Effect of Two alternative Qualifications, one depending on amount of *Rating*, the other on *excess* of Rating above Rent.—Areas and Rents of Holdings of Electors excluded—*concluded.*

Number Registered, 1833 to 1840 inclusive, whose Rents and Rating were ascertained in the foregoing Unions, 2,255.

Number of the 2,255 excluded by a single Qualification depending *on being rated* at £35.	Number of the preceding saved by an alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining Excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not Returned.	Number of the excluded who pay Rents: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
1661	A mere excess .	860	801	15	82	139	250	456	648	693	70	38	..	11	46	174	404	661	764	37	..
	An excess of . . £1	769	892	17	93	157	277	510	726	775	79	38	..	11	46	177	426	713	832	59	1
	£2	629	1022	21	106	177	314	589	840	892	91	39	..	11	46	180	449	799	941	79	2
	£3	536	1125	21	109	182	331	643	922	983	100	42	..	11	46	182	462	851	1022	98	5
	£4	455	1206	22	111	194	351	679	988	1051	107	48	..	11	46	185	479	900	1090	111	5
	£5	363	1298	22	116	207	377	732	1062	1128	119	51	..	11	46	186	501	957	1168	124	6
	£6	308	1353	22	118	214	391	758	1107	1175	125	53	..	11	46	186	510	988	1210	136	7
	£7	257	1404	27	126	225	409	787	1151	1220	130	54	..	11	46	186	525	1018	1252	144	8
	£8	221	1440	27	128	228	422	810	1182	1252	133	55	..	11	46	186	528	1039	1277	153	10
	£9	183	1478	27	130	234	436	831	1215	1286	137	55	..	11	46	186	533	1057	1303	165	10
	£10	146	1515	28	135	243	456	860	1249	1320	140	55	..	11	46	186	539	1082	1336	169	10
	Total excluded by a £35 Rating	..	1661	31	148	278	517	953	1362	1434	171	56	..	11	46	186	546	1148	1445	204	12
Number excluded by a £40 Rating.		Saved.	Remain excluded.																		
1782	A mere excess .	924	858	17	96	164	296	511	703	748	71	39	..	28	91	231	461	718	821	37	..
	An excess of . . £1	830	952	19	110	185	326	568	784	833	80	39	..	28	91	237	486	773	892	59	1
	£2	698	1084	23	124	206	365	649	900	952	92	40	..	28	91	242	511	861	1003	79	2
	£3	590	1192	23	130	215	387	708	987	1048	101	43	..	28	91	249	529	918	1089	98	5
	£4	501	1281	24	136	233	414	751	1060	1123	108	50	..	28	91	260	554	975	1165	111	5
	£5	407	1375	24	141	247	441	806	1136	1202	120	53	..	28	91	263	578	1034	1245	124	6
	£6	351	1431	24	144	255	456	833	1182	1250	126	55	..	28	91	264	588	1066	1288	136	7
	£7	295	1487	29	155	270	479	867	1231	1300	131	56	..	28	91	269	608	1101	1335	144	8
	£8	256	1526	29	159	275	494	892	1264	1334	134	58	..	28	91	272	614	1025	1363	153	10
	£9	213	1569	29	161	282	513	918	1302	1373	138	58	..	28	91	273	624	1148	1394	165	10
	£10	169	1613	30	169	295	539	953	1342	1413	141	59	..	28	91	275	637	1180	1434	169	10
	Total excluded by a £40 Rating	..	1782	37	198	349	622	1068	1477	1549	172	61	..	28	91	275	657	1265	1565	205	12

COUNTY ELECTORS.

(N.)—Effect of Two alternative Qualifications, one depending on amount of *Rating*, the other on *excess* of Rating above Rent.—Numbers excluded.

TEN POUND COUNTY ELECTORS, Registries 1833 to 1840, both inclusive.

SUMMARY OF TWENTY UNIONS,* *viz*:—

Armagh.
Bandon.
Cashel.
Cootehill.
Dungarvan.
Fermoy.
Kanturk.
Kilmallock.
Limerick
Lismore.
Listowel.
Londonderry.
Longford.
Loughrea.
Macroom.
Rathkeal.
Roscrea.
Sligo.
Tipperary.
Waterford.

Number of Ten Pound County Electors Registered 1833 to 1840, whose Rents and Rating were ascertained in 20 Unions. 2,255.				Number of the 2,255 who would be excluded by substituting for the present Franchise a single Qualification depending on a certain amount of *Rating*, fixed at the various amounts following.									
				£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£30.	£35.	£40.
				229	352	545	689	855	979	1,309	1,499	1,661	1,782
				Number of the above respectively who would remain excluded, notwithstanding an alternative Qualification depending on an *excess* of Rating above Rent, the excess required being fixed as in the margin.†									
Number of the 2,255 who would be excluded by a single Qualification depending on an *excess* of Rating above Rent, the excess required being as follows:—	A mere excess‡		1,133	115	187	275	343	418	472	634	720	801	858
	An excess of	£1	1,236	147	226	325	400	481	541	714	808	892	952
		£2	1,377	175	263	374	468	566	638	832	934	1,022	1,084
		£3	1,494	197	295	427	532	640	719	928	1,033	1,125	1,192
		£4	1,588	209	315	457	570	684	773	995	1,110	1,206	1,281
		£5	1,687	219	330	485	607	734	828	1,066	1,192	1,298	1,375
		£6	1,753	225	342	503	630	764	862	1,110	1,241	1,353	1,431
		£7	1,815	226	347	518	649	788	891	1,146	1,287	1,404	1,487
		£8	1,861	229	351	528	662	803	912	1,174	1,322	1,440	1,526
		£9	1,908	229	352	539	676	822	934	1,204	1,356	1,478	1,569
		£10	1,960	229	352	542	680	831	946	1,228	1,388	1,515	1,613

Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.

* The Unions where the rents of £10 electors were not ascertained, are necessarily excluded from this classification. This Table includes all the Unions where the rents of £10 electors were ascertained. For the separate tables relating to each of these 20 Unions, see *post*, p. 39 *a* to p. 48 *a*. For the lists of the electors comprised in these tables, with the sums at which they are rated and their rents, see the Appendix to the Local Reports, under the head of the Union required.

† Thus, assuming a single qualification depending on being rated at £20, the number excluded would be 979. Assuming a single qualification depending on the occupier's holding being rated at a sum exceeding his rent by £5, the number excluded would be 1,687. If both these were adopted as alternative qualifications, the number excluded would be 828.

‡ This supposes the qualification fixed so that all those rated at sums above their rent, however small the excess, would be dmitted.

COUNTY ELECTORS.

(NN.)—Effect of Two alternative Qualifications, one depending on amount of *Rating*, the other on *excess* of Rating above Rent.—Numbers excluded.

TEN POUND COUNTY ELECTORS, Registries 1833 to 1840, both inclusive.

No. 1.—ARMAGH Union, County ARMAGH.

Number of Ten Pound County Electors, Registered 1833 to 1840, whose Rents and Rating were ascertained in this Union.	Number of the 33 who would be excluded by substituting for the present Franchise a single Qualification depending on a certain amount of *Rating*, fixed at the various amounts following.									
	£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£30.	£35.	£40.
33.	2	4	8	14	17	20	26	29	30	30

Number of the 33 who would be excluded by a single Qualification depending on an *excess* of Rating above Rent, the excess required being as follows:—			Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above	Number of the above respectively who would remain excluded notwithstanding an alternative Qualification depending on an *excess* of Rating above Rent, the excess required being fixed as in the margin.									
	A mere excess .	8		1	2	2	6	7	7	8	8	8	8
	An excess of £1	8		1	2	2	6	7	7	8	8	8	8
	An excess of £2	10		2	3	4	8	9	9	10	10	10	10
	An excess of £3	12		2	4	5	9	10	11	12	12	12	12
	An excess of £4	12		2	4	5	9	10	11	12	12	12	12
	An excess of £5	15		2	4	5	10	12	14	15	15	15	15
	An excess of £6	19		2	4	6	11	14	16	19	19	19	19
	An excess of £7	22		2	4	8	14	17	19	22	22	22	22
	An excess of £8	22		2	4	8	14	17	19	22	22	22	22
	An excess of £9	23		2	4	8	14	17	19	22	23	23	23
	An excess of £10	23		2	4	8	14	17	19	22	23	23	23

(NN.)—No. 2.—BANDON Union, County CORK.

Number of Ten Pound County Electors, Registered 1833 to 1840, whose Rents and Rating are ascertained in this Union.	Number of the 153 who would be excluded by substituting for the present Franchise a single Qualification depending on a certain amount of *Rating*, fixed at the various amounts following.									
	£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£30.	£35.	£40.
153.	6	6	10	16	24	30	41	56	77	93

Number of the 153 who would be excluded by a single Qualification depending on an *excess* of Rating above Rent, the excess required being as follows:—			Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.	Number of the above respectively who would remain excluded notwithstanding an alternative Qualification depending on an *excess* of Rating above Rent, the excess required being fixed as in the margin.									
	A mere excess .	46		2	2	2	3	6	8	13	19	24	29
	An excess of £1	55		2	2	2	3	9	11	17	25	31	37
	An excess of £2	56		3	3	3	4	10	12	18	26	32	38
	An excess of £3	60		3	3	3	4	10	12	20	28	34	40
	An excess of £4	71		4	4	5	8	15	19	29	37	44	51
	An excess of £5	79		5	5	8	12	20	24	34	42	51	58
	An excess of £6	86		5	5	8	12	20	26	36	45	55	62
	An excess of £7	89		5	5	8	12	20	26	37	46	56	65
	An excess of £8	93		6	6	9	13	21	27	38	48	58	68
	An excess of £9	94		6	6	9	13	21	27	38	49	59	69
	An excess of £10	101		6	6	9	13	21	27	38	50	62	74

COUNTY ELECTORS.

(NN.)—Effect of Two alternative Qualifications, one depending on amount of *Rating*, the other on *excess* of Rating above Rent.—Numbers excluded—*continued.*

TEN POUND COUNTY ELECTORS, Registries 1833 to 1840, both inclusive.

No. 3.—CASHEL Union, County TIPPERARY.

Number of Ten Pound County Electors, Registered 1833 to 1840, whose Rents and Rating were ascertained in this Union. 141.

Number of the 149 who would be excluded by substituting for the present Franchise a single Qualification depending on a certain amount of *Rating*, fixed at the various amounts following.

£8.	£10.	£12 10	£15.	£17.10	£20.	£25.	£30.	£35.	£40.
11	18	30	41	50	54	72	88	99	106

Number of the above respectively who would remain excluded notwithstanding an alternative Qualification depending on an *excess* of Rating above Rent, the excess required being fixed as in the margin.

Number of the 149 who would be excluded by a single Qualification depending on an *excess* of Rating above Rent, the excess required being as follows:—			Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.	£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£30.	£35.	£40.
A mere excess .		106		9	16	26	34	38	41	54	66	75	80
An excess of	£1	109		10	17	27	35	39	42	57	69	78	83
	£2	113		10	17	28	37	41	45	60	72	81	86
	£3	118		11	18	29	38	44	48	65	77	86	91
	£4	119		11	18	29	38	44	48	65	78	87	92
	£5	122		11	18	30	39	45	49	66	80	89	94
	£6	123		11	18	30	40	46	50	67	81	90	95
	£7	128		11	18	30	40	49	53	70	86	95	100
	£8	125		11	18	30	40	49	53	70	86	95	100
	£9	130		11	18	30	40	49	53	70	86	95	102
	£10	132		11	18	30	40	49	53	70	86	95	102

(NN.)—No. 4.—COOTEHILL Union, County CAVAN, and County MONAGHAN.

Number of Ten Pound County Electors, Registered 1833 to 1840, whose Rents and Rating were ascertained in this Union. 249.

Number of the 249 who would be excluded by substituting for the present Franchise a single Qualification depending on a certain amount of *Rating*, fixed at the various amounts following.

£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£30.	£35.	£40.
10	24	68	91	118	136	194	215	230	235

Number of the above respectively who would remain excluded notwithstanding an alternative Qualification depending on an *excess* of Rating above Rent, the excess required being fixed as in the margin.

Number of the 249 who would be excluded by a single Qualification depending on an *excess* of Rating above Rent, the excess required being as follows:—			Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.	£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£30.	£35.	£40.
A mere excess .		83		4	13	28	38	45	53	69	75	78	79
An excess of	£1	93		5	15	32	44	52	61	78	85	88	89
	£2	113		5	15	33	47	61	70	96	104	108	109
	£3	125		5	16	40	54	69	80	108	116	120	121
	£4	136		6	19	46	62	78	89	118	126	131	132
	£5	149		9	23	51	69	86	98	129	138	144	145
	£6	160		10	24	55	73	92	104	137	147	154	155
	£7	171		10	24	58	77	96	109	146	156	165	166
	£8	180		10	24	61	80	99	113	151	164	173	174
	£9	193		10	24	65	86	107	122	163	177	186	187
	£10	206		10	24	66	87	111	127	173	187	196	199

COUNTY ELECTORS.

(NN.)—Effect of Two alternative Qualifications, one depending on amount of *Rating*, the other on *excess* of Rating above Rent.—Numbers excluded—*continued.*

TEN POUND COUNTY ELECTORS, Registries 1833 to 1840, both inclusive.

No. 5.—DUNGARVAN Union, County WATERFORD.

Number of Ten Pound County Electors, Registered 1833 to 1840, whose Rents and Rating were ascertained in this Union. 62.

				Number of the 62 who would be excluded by substituting for the present Franchise a single Qualification depending on a certain amount of *Rating*, fixed at the various amounts following.									
				£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£25.	£35.	£40.
				59	61	61	61	62	62	62	62	62	62
				Number of the above respectively who would remain excluded notwithstanding an alternative Qualification depending on an *excess* of Rating above Rent, the excess required being fixed as in the margin.									
Number of the 62 who would be excluded by a single Qualification depending on an *excess* of Rating above Rent, the excess required being as follows.—	A mere excess		25	25	25	25	25	25	25	25	25	25	25
	An excess of	£1	40	40	40	40	40	40	40	40	40	40	40
		£2	50	48	50	50	50	50	50	50	50	50	50
		£3	56	54	56	56	56	56	56	56	56	56	56
		£4	58	56	58	58	58	58	58	58	58	58	58
		£5	60	58	60	60	60	60	60	60	60	60	60
		£6	60	58	60	60	60	60	60	60	60	60	60
		£7	60	58	60	60	60	60	60	60	60	60	60
		£8	61	59	61	61	61	61	61	61	61	61	61
		£9	61	59	61	61	61	61	61	61	61	61	61
		£10	61	59	61	61	61	61	61	61	61	61	61

Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.

(NN.) No. 6.—FERMOY Union, County CORK.

Number of Ten Pound County Electors, Registered 1833 to 1840, whose Rents and Rating were ascertained in this Union. 118.

				Number of the 118 who would be excluded by substituting for the present Franchise a single Qualification depending on a certain amount of *Rating*, fixed at the various amounts following.									
				£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£30.	£35.	£40.
				..	4	13	17	20	27	39	47	56	61
				Number of the above respectively who would remain excluded notwithstanding an alternative Qualification depending on an *excess* of Rating above Rent, the excess required being fixed as in the margin.									
Number of the 118 who would be excluded by a single Qualification depending on an *excess* of Rating above Rent, the excess required being as follows:—	A mere excess		76	..	3	10	13	14	20	30	34	38	39
	An excess of	£1	78	..	3	10	13	14	20	30	34	38	39
			81	..	3	10	13	14	21	31	35	39	40
		£3	85	..	3	10	14	15	22	33	37	42	43
		£4	92	..	4	12	16	17	24	35	43	48	50
		£5	95	..	4	12	16	18	25	36	44	51	53
		£6	99	..	4	13	17	19	26	38	46	53	55
		£7	102	..	4	13	17	19	26	38	46	54	56
		£8	105	..	4	13	17	20	27	39	47	55	58
		£9	107	..	4	13	17	20	27	39	47	55	58
		£10	108	..	4	13	17	20	27	39	47	55	59

Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.

COUNTY ELECTORS.

(NN.)—Effect of Two alternative Qualifications, one depending on amount of *Rating*, the other o *excess* of Rating above Rent.—Numbers excluded—*continued.*

TEN POUND COUNTY ELECTORS, Registries 1833 to 1840, both inclusive.

No. 7.—KANTURK Union, County CORK, and County KERRY.

Number of Ten Pound County Electors, Registered 1833 to 1840, whose Rents and Rating were ascertained in this Union.	Number of the 30 who would be excluded by substituting for th present Franchise a single Qualification depending on a certain amou of *Rating*, fixed at the various amounts following.									
	£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£30	£35.	£4
30.	1	1	1	2	8	8	15	16	18	22

				Number of the above respectively who would remain excluded notwith standing an alternative Qualification depending on an *excess* of Ratin above Rent, the excess required being fixed as in the margin.									
Number of the 30 who would be excluded by a single Qualification depending on an *excess* of Rating above Rent, the excess required being as follows:—	A mere excess .	19	Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.	1	1	1	2	4	4	7	8	9	13
	An excess of £1	19		1	1	1	2	4	4	7	8	9	13
	£2	22		1	1	1	2	4	4	9	10	12	16
	£3	26		1	1	1	2	7	7	12	13	15	19
	£4	26		1	1	1	2	7	7	12	13	15	19
	£5	26		1	1	1	2	7	7	12	13	15	19
	£6	26		1	1	1	2	7	7	12	13	15	19
	£7	26		1	1	1	2	7	7	12	13	15	19
	£8	26		1	1	1	2	7	7	12	13	15	19
	£9	26		1	1	1	2	7	7	12	13	15	19
	£10	26		1	1	1	2	7	7	12	13	15	19

(NN.) No. 8.—KILMALLOCK Union, County LIMERICK and County CORK.

Number of Ten Pound County Electors, Registered 1833 to 1840, whose Rents and Rating were ascertained in this Union.	Number of the 243 who would be excluded by substituting for th present Franchise a single Qualification depending on a certain amou of *Rating*, fixed at the various amounts following.									
	£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£30.	£35.	£40
243.	23	30	44	51	60	69	104	122	143	169

				Number of the above respectively who would remain excluded notwith standing an alternative Qualification depending on an *excess* of Ratin above Rent, the excess required being fixed as in the margin.									
Number of the 243 who would be excluded by a single Qualification depending on an *excess* of Rating above Rent, the excess required being as follows:—	A mere excess .	162	Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.	14	19	26	30	34	40	63	73	88	106
	An excess of £1	172		17	22	30	34	38	44	69	81	97	115
	£2	183		18	24	32	36	40	47	76	90	107	125
	£3	191		20	26	37	42	46	53	82	97	115	133
	£4	201		22	28	39	45	50	58	88	103	121	141
	£5	208		22	28	41	48	54	62	92	108	126	147
	£6	213		23	29	42	49	55	63	95	112	130	151
	£7	215		23	29	42	49	55	63	95	113	131	152
	£8	217		23	29	42	49	55	64	96	114	132	153
	£9	221		23	30	43	50	56	65	97	115	133	156
	£10	223		23	30	44	51	57	66	98	116	135	158

COUNTY ELECTORS.

(NN.)—Effect of Two alternative Qualifications, one depending on amount of *Rating*, the other on *excess* of Rating above Rent.—Numbers excluded—*continued.*

TEN POUND COUNTY ELECTORS, Registries 1833 to 1840, both inclusive.

No. 9.—LIMERICK Union, County LIMERICK and County CLARE.

Number of Ten Pound County Electors, Registered 1833 to 1840, whose Rents and Ratings are ascertained in this Union. 139.

			Number of the 139 who would be excluded by substituting for the present Franchise a single Qualification depending on a certain amount of *Rating*, fixed at the various amounts following.									
			£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£30.	£35.	£40.
			13	26	39	48	60	66	88	100	106	114
			Number of the above respectively who would remain excluded notwithstanding an alternative Qualification depending on an *excess* of Rating above Rent, the excess required being fixed as in the margin.									
Number of the 139 who would be excluded by a single Qualification depending on an *excess* of Rating above Rent, the excess required being as follows:—	A mere excess .	117	11	23	34	42	51	57	73	84	90	95
	An excess of £1	117	11	23	34	42	51	57	73	84	90	95
	An excess of £2	122	12	24	35	43	54	60	76	87	93	100
	An excess of £3	127	13	25	38	47	58	64	81	92	98	105
	An excess of £4	130	13	25	38	47	58	64	84	95	101	108
	An excess of £5	131	13	26	39	48	59	65	85	96	102	109
	An excess of £6	131	13	26	39	48	59	65	85	96	102	109
	An excess of £7	131	13	26	39	48	59	65	85	96	102	109
	An excess of £8	133	13	26	39	48	59	65	85	96	102	109
	An excess of £9	134	13	26	39	48	60	66	86	97	103	110
	An excess of £10	135	13	26	39	48	60	66	87	98	104	111

Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.

(NN.) No. 10.—LISMORE Union, County WATERFORD.

Number of Ten Pound County Electors, Registered 1833 to 1840, whose Rents and Rating were ascertained in this Union. 83.

			Number of the 83 who would be excluded by substituting for the present Franchise a single Qualification depending on a certain amount of *Rating*, fixed at the various amounts following.									
			£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£30.	£35.	£40.
			7	16	24	25	33	39	58	62	67	72
			Number of the above respectively who would remain excluded notwithstanding an alternative Qualification depending on an *excess* of Rating above Rent, the excess required being fixed as in the margin.									
Number of the 83 who would be excluded by a single Qualification depending on an *excess* of Rating above Rent, the excess required being as follows:—	A mere excess .	6	..	..	..	..	..	..	2	2	2	2
	An excess of £1	8	1	1	1	1	1	2	4	4	4	4
	An excess of £2	11	1	1	1	1	2	3	5	6	6	6
	An excess of £3	13	1	2	2	2	3	4	6	7	7	7
	An excess of £4	18	3	5	5	5	6	7	9	12	12	12
	An excess of £5	25	5	8	8	8	9	11	16	19	19	19
	An excess of £6	29	7	12	12	12	13	15	20	23	23	23
	An excess of £7	35	7	16	16	16	18	21	26	29	29	29
	An excess of £8	38	7	16	18	18	20	24	29	32	32	32
	An excess of £9	46	7	16	23	23	26	30	35	38	40	40
	An excess of £10	48	7	16	24	24	27	31	36	39	41	42

Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.

COUNTY ELECTORS.

(NN.)—Effect of Two alternative Qualifications, one depending on amount of *Rating*, the other *excess* of Rating above Rent.—Numbers excluded—*continued.*

TEN POUND COUNTY ELECTORS, Registries 1833 to 1840, both inclusive.

No. 11.—LISTOWEL Union, County KERRY.

Number of Ten Pound County Electors, Registered 1833 to 1840, whose Rents and Rating were ascertained in this Union. 217.

Number of the 217 who would be excluded by substituting for present Franchise a single Qualification depending on a certain amou of *Rating*, fixed at the various amounts following.

Number of the above respectively who would remain excluded notwi standing an alternative Qualification depending on an *excess* of Rati above Rent, the excess required being fixed as in the margin.

Number of the 217 who would be excluded by a single Qualification depending on an *excess* of Rating above Rent, the excess required being as follows:—		Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.	£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£30.	£35.	£
			38	54	72	90	108	115	145	163	182	19
A mere excess .	92		10	18	22	27	36	41	60	66	77	7
An excess of £1	108		14	23	30	37	46	51	72	79	90	9
£2	137		24	34	44	57	70	75	98	107	118	12
£3	154		30	42	55	70	83	88	111	120	131	13
£4	163		33	47	62	77	90	95	119	128	140	14
£5	178		34	48	65	80	97	102	128	141	155	16
£6	186		36	51	69	85	102	107	133	147	162	16
£7	190		37	52	70	87	104	109	135	149	165	17
£8	193		38	54	72	90	107	112	138	152	168	17
£9	195		38	54	72	90	107	112	138	152	169	17
£10	203		38	54	72	90	107	114	142	159	177	18

(NN.) No. 12.—LONDONDERRY Union, County LONDONDERRY and County DONEGAL.

Number of Ten Pound County Electors Registered 1833 to 1840. whose Rents and Rating were ascertained in this Union. 46

Number of the 46 who would be excluded by substituting for t present Franchise a single Qualification depending on a certain amou of *Rating*, fixed at the various amounts following.

Number of the above respectively who would remain excluded notwit standing an alternative Qualification depending on an *excess* of Rati above Rent, the excess required being fixed as in the margin.

Number of the 46 who would be excluded by a single Qualification depending on an *excess* of Rating above Rent, the excess required being as follows:—		Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.	£8.	£10.	£12.10	£15.	£17.10	£20.	£25.	£30.	£35.	£
			1	2	3	4	4	8	14	24	30	3
A mere excess .	1		1	1	1	1	1	1	1	1	1	
An excess of £1	1		1	1	1	1	1	1	1	1	1	
£2	1		1	1	1	1	1	1	1	1	1	
£3	1		1	1	1	1	1	1	1	1	1	
£4	1		1	1	1	1	1	1	1	1	1	
£5	2		1	2	2	2	2	2	2	2	2	
£6	2		1	2	2	2	2	2	2	2	2	
£7	3		1	2	3	3	3	3	3	3	3	
£8	5		1	2	3	4	4	4	4	4	5	
£9	6		1	2	3	4	4	5	5	5	6	
£10	7		1	2	3	4	4	5	5	6	7	

COUNTY ELECTORS.

(NN.)—Effect of Two alternative Qualifications, one depending on amount of *Rating*, the other on *excess* of Rating above Rent.—Numbers excluded—*continued.*

TEN POUND COUNTY ELECTORS, Registries 1833 to 1840, both inclusive.

No. 13.—LONGFORD Union, County LONGFORD.

Number of Ten Pound County Electors, Registered 1833 to 1840, whose Rents and Rating were ascertained in this Union. 127.

Number of the 127 who would be excluded by substituting for the present Franchise a single Qualification depending on a certain amount of *Rating*, fixed at the various amounts following.

£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£30.	£35.	£40.
2	8	11	25	42	57	95	118	121	123

Number of the above respectively who would remain excluded notwithstanding an alternative Qualification depending on an *excess* of Rating above Rent, the excess required being fixed as in the margin.

Number of the 127 who would be excluded by a single Qualification depending on an *excess* of Rating above Rent, the excess required being as follows:—			Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.	£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£30.	£35.	£40.
A mere excess		18		1	1	2	5	10	11	14	17	17	17
An excess of	£1	24		1	1	2	5	11	13	19	23	23	23
	£2	34		1	2	3	6	12	17	26	31	32	32
	£3	49		1	4	6	12	19	24	38	45	46	47
	£4	65		1	4	6	15	25	33	51	60	61	62
	£5	82		2	5	8	19	31	41	65	76	77	78
	£6	93		2	8	11	23	37	49	74	86	88	89
	£7	101		2	8	11	23	38	51	78	93	96	97
	£8	110		2	8	11	24	39	54	85	102	105	106
	£9	115		2	8	11	25	41	56	90	107	110	111
	£10	121		2	8	11	25	42	57	94	113	116	117

(NN.) No. 14.—LOUGHREA Union, County GALWAY.

Number of Ten Pound County Electors, Registered 1833 to 1840, whose Rents and Rating are ascertained in the Union. 75

Number of the 75 who would be excluded by substituting for the present Franchise a single Qualification depending on a certain amount of *Rating*, fixed at the various amounts following.

£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£30.	£35.	£40.
7	16	33	41	48	57	67	69	69	71

Number of the above respectively who would remain excluded notwithstanding an alternative Qualification depending on an *excess* of Rating above Rent, the excess required being fixed as in the margin.

Number of the 75 who would be excluded by a single Qualification depending on an *excess* of Rating above Rent, the excess required being as follows:—			Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.	£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£30.	£35.	£40.
A mere excess		24		2	4	9	9	13	15	21	21	21	21
An excess of	£1	38		7	13	22	22	26	29	35	35	35	35
	£2	56		7	15	27	34	40	46	53	53	53	53
	£3	61		7	15	30	37	43	51	58	58	58	58
	£4	66		7	16	32	39	45	53	61	61	61	63
	£5	69		7	16	33	40	47	55	64	64	64	66
	£6	70		7	16	33	40	47	55	65	65	65	67
	£7	71		7	16	33	40	47	55	65	66	66	68
	£8	72		7	16	33	40	47	56	66	67	67	69
	£9	72		7	16	33	40	47	56	66	67	67	69
	£10	73		7	16	33	41	48	57	67	68	68	70

COUNTY ELECTORS.

(NN.)—Effect of Two alternative Qualifications, one depending on amount of *Rating*, the other *excess* of Rating above Rent.—Numbers excluded.—*continued.*

TEN POUND COUNTY ELECTORS, Registries 1833 to 1840, both inclusive.

No. 15.—MACROOM Union, County CORK.

Number of Ten Pound County Electors, Registered 1833 to 1840, whose Rents and Rating were ascertained in this Union.				Number of the 60 who would be excluded by substituting for present Franchise a single Qualification depending on a certain amount of *Rating*, fixed at the various amounts following.								
				£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£30.	£35.
60.				2	4	9	11	14	15	21	27	33
				Number of the above respectively who would remain excluded notwithstanding an alternative Qualification depending on an *excess* of Rating above Rent, the excess required being fixed as in the margin.								
Number of the 60 who would be excluded by a single Qualification depending on an *excess* of Rating above Rent, the excess required being as follows:—	A mere excess .	15	Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.	..	..	2	2	2	2	4	5	7
	An excess of £1	19		1	1	3	3	4	4	6	8	10
	£2	23		1	1	3	4	5	6	8	10	12
	£3	27		2	2	4	6	8	9	11	13	15
	£4	29		2	3	5	7	9	10	12	14	16
	£5	35		2	4	8	10	12	13	16	19	22
	£6	35		2	4	8	10	12	13	16	19	22
	£7	37		2	4	9	11	13	14	17	21	24
	£8	40		2	4	9	11	13	14	18	23	26
	£9	42		2	4	9	11	13	14	19	24	27
	£10	44		2	4	9	11	14	15	21	26	29

(NN.) No. 16.—RATHKEALE Union, County LIMERICK.

Number of Ten Pound County Electors Registered 1833 to 1840, whose Rents and Rating were ascertained in this Union.				Number of the 197 who would be excluded by substituting for present Franchise a single Qualification depending on a certain amount of *Rating* fixed at the various amounts following.								
				£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£30.	£35.
197.				18	35	55	73	82	94	110	126	137
				Number of the above respectively who would remain excluded notwithstanding an alternative Qualification depending on an *excess* of Rating above Rent, the excess required being fixed as in the margin.								
Number of the 197 who would be excluded by a single Qualification depending on an *excess* of Rating above Rent, the excess required being as follows:—	A mere excess .	131	Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.	11	26	37	45	52	59	74	86	93
	An excess of £1	136		11	26	37	47	54	63	78	90	98
	£2	141		12	28	41	52	59	68	83	95	103
	£3	156		17	34	48	61	69	80	95	107	116
	£4	162		18	35	51	64	72	84	99	112	121
	£5	169		18	35	52	67	76	88	103	117	126
	£6	174		18	35	52	69	78	90	105	119	129
	£7	180		18	35	54	72	81	93	108	123	133
	£8	182		18	35	55	73	82	94	109	124	134
	£9	183		18	35	55	73	82	94	109	125	135
	£10	185		18	35	55	73	82	94	109	125	135

COUNTY ELECTORS.

N.)—Effect of Two alternative Qualifications, one depending on amount of *Rating*, the other on *excess* of Rating above Rent.—Numbers excluded.—*continued.*

TEN POUND COUNTY ELECTORS, Registries 1833 to 1840, both inclusive.

No. 17.—ROSCREA Union, KING'S COUNTY, QUEEN'S COUNTY, and County TIPPERARY.

Number of Ten Pound County Electors, Registered 1833 to 1840, whose ...nts and Rating were ascertained in this Union.				Number of the 111 who would be excluded by substituting for the present Franchise a single Qualification depending on a certain amount of *Rating*, fixed at the various amounts following.									
				£8.	£10.	£12.10	£15.	£17.10	£20.	£25.	£30.	£35.	£40.
111.				13	16	30	35	51	62	79	86	94	97
				Number of the above respectively who would remain excluded notwithstanding an alternative Qualificat on depending on an *excess* of Rating above Rent, the excess required being fixed as in the margin.									
...ber of the ...who would ...cluded by ...gle Quali...ion de...ding on an ...s of ...ng above ...t, the ex... required ...g as fol...:—	A mere excess .	80	Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.	11	13	26	30	41	45	58	64	67	69
	An excess of £1	82		12	14	27	32	43	47	60	66	69	71
	£2	87		13	16	29	34	46	52	65	71	74	76
	£3	90		13	16	30	35	47	53	67	73	76	79
	£4	93		13	16	30	35	47	55	69	75	79	82
	£5	96		13	16	30	35	47	55	70	76	82	85
	£6	100		13	16	30	35	49	57	73	79	86	89
	£7	103		13	16	30	35	49	59	75	82	89	92
	£8	105		13	16	30	35	50	60	77	84	91	94
	£9	106		13	16	30	35	50	61	78	85	92	95
	£10	107		13	16	30	35	50	61	78	85	93	96

(NN.) No. 18.—SLIGO Union, County SLIGO.

Number of Ten Pound County Electors, Registered 1833 to 1840, whose ...ts and Rating were ascertained in this Union.				Number of the 25 who would be excluded by substituting for the present Franchise a single Qualification depending on a certain amount of *Rating*, fixed at the various amounts following.									
				£8.	£10.	£12 10	£15.	£17 10	£20.	£25.	£30.	£35.	£40.
25.				7	10	13	15	16	16	17	20	22	23
				Number of the above respectively who would remain excluded notwithstanding an alternative Qualification depending on an *excess* of Rating above Rent, the excess required being fixed as in the margin.									
...er of the ...ho would ...cluded by ...gle Quali...on de...ng on an ...s of ...g above ..., the ex... required ...g as fol...:—	A mere excess .	12	Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.	4	6	6	7	8	8	9	11	12	12
	An excess of £1	14		4	6	7	8	9	9	10	12	13	13
	£2	20		7	9	11	13	14	14	15	18	19	19
	£3	21		7	10	12	14	15	15	16	19	20	20
	£4	21		7	10	12	14	15	15	16	19	20	20
	£5	21		7	10	12	14	15	15	16	19	20	20
	£6	21		7	10	12	14	15	15	16	19	20	20
	£7	23		7	10	13	15	16	16	17	20	21	22
	£8	23		7	10	13	15	16	16	17	20	21	22
	£9	23		7	10	13	15	16	16	17	20	21	22
	£10	23		7	10	13	15	16	16	17	20	21	22

COUNTY ELECTORS.

(NN.)—Effect of Two alternative Qualifications, one depending on amount of *Rating*, the o *excess* of Rating above Rent.—Numbers excluded—*concluded.*

TEN POUND COUNTY ELECTORS, Registries 1833 to 1840, both inclusive.

No. 19.—TIPPERARY Union, County TIPPERARY.

Number of Ten Pound County Electors, Registered 1833 to 1840, whose Rents and Rating were ascertained in this Union. 103.				Number of the 103 who would be excluded by substituting present Franchise a single Qualification depending on acertai of *Rating*, fixed at the various amounts following.								
				£8.	£10.	£12.10	£15.	£17.10	£20.	£25.	£30.	£3
				6	12	16	21	28	33	47	53	6
				Number of the above respectively who would remain excluded standing an alternative Qualification depending on an *excess* above Rent, the excess required being fixed as in the margin								
Number of the 103 who would be excluded by a single Qualification depending on an *excess* of Rating above Rent, the excess required being as follows:—	A mere excess .	82	Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.	6	11	13	18	23	26	38	43	5
	An excess of £1	85		6	12	14	19	24	27	39	44	5
	£2	86		6	12	14	19	25	28	40	45	5
	£3	90		6	12	15	20	27	30	43	48	5
	£4	93		6	12	15	20	27	31	44	49	5
	£5	93		6	12	15	20	27	31	44	49	5
	£6	93		6	12	15	20	27	31	44	49	5
	£7	95		6	12	15	20	27	31	44	49	5
	£8	95		6	12	15	20	27	31	44	49	5
	£9	97		6	12	16	21	28	32	45	50	6
	£10	100		6	12	16	21	28	32	45	51	6

(NN.) No. 20.—WATERFORD Union, County WATERFORD and County KILKENNY.

Number of Ten Pound County Electors, Registered 1833 to 1840, whose Rents and Rating were ascertained in this Union. 43.				Number of the 43 who would be excluded by substituting present Franchise a single Qualification depending on a certai of *Rating*, fixed at the various amounts following.								
				£8.	£10.	£12.10	£15.	£17.10	£20.	£25.	£30.	£3
				3	5	5	8	10	11	15	16	2
				Number of the above respectively who would remain excluded standing an alternative Qualification depending on an *excess* above Rent, the excess required being fixed as in the margin								
Number of the 43 who would be excluded by a single Qualification depending on an *excess* of Rating above Rent, the excess required being as follows:—	A mere excess .	30	Number of the foregoing who would remain excluded notwithstanding an alternative Qualification depending on amount of *Rating* fixed as above.	2	3	3	6	8	9	11	12	1
	An excess of £1	30		2	3	3	6	8	9	11	12	1
	£2	31		3	4	4	7	9	10	12	13	1
	£3	32		3	5	5	8	10	11	13	14	1
	£4	32		3	5	5	8	10	11	13	14	1
	£5	32		3	5	5	8	10	11	13	14	1
	£6	33		3	5	5	8	10	11	13	14	1
	£7	33		3	5	5	8	10	11	13	14	1
	£8	33		3	5	5	8	10	11	13	14	1
	£9	34		3	5	5	8	10	11	14	15	2
	£10	34		3	5	5	8	10	11	14	15	2

(O.)—Number of £10 Electors (registries 1833 to 1840) traced in 47 Unions, divided according to Counties, with the total Area and Valuation of their holdings.

Names of Counties for which Registered.	Names of 47 Unions where Areas and Valuations of Electors were generally ascertained.	Number of £10 Electors (Registered 1833 to 1840) traced in Rate-Book.	Areas not Returned.	Areas of Holdings of which extent was ascertained.	Valuation of Ditto.
				A. R. P.	£. s. d.
Antrim	Lisburn, (part of)	222	. .	6,931 2 25	6,205 15 0
Armagh	Armagh, (part of)	253	5	5,496 2 7	5,520 2 0
,,	Banbridge, (part of)	115	. .	2,028 3 25	2,527 0 3
		368	5	7,525 1 32	8,047 2 3
Carlow	Shillelagh, (part of)	114	. .	4,686 2 28	3,544 19 3
Cavan	Cootehill, (part of)	183	. .	4,614 1 30	3,634 0 0
Clare	Gort, (part of)	1	. .	35 2 21	18 14 0
,,	Limerick, part of)	52	. .	1,944 0 0	686 7 0
,,	Scariff, (part of)	65	3	1,661 1 30	739 13 9
		118	3	3,641 0 11	1,444 14 9
Cork	Bandon	153	. .	9,205 3 8	7,157 16 10
,,	Cork	75	. .	3,864 1 0	4,009 19 8
,,	Dunmanway	72	. .	4,359 2 1	2,356 13 8
,,	Kanturk, (part of)	239	. .	14,582 2 0	9,009 12 9
,,	Kilmallock, (part of)	10	. .	196 0 32	355 7 0
,,	Macroom	76	. .	5,606 2 12	3,504 10 0
		625	. .	37,814 3 13	26,393 19 11
Donegal	Londonderry, (part of)	55	. .	3,466 3 19	2,145 3 7
Down	Banbridge, (part of)	243	. .	6,275 1 15	5,192 0 0
,,	Kilkeel	44	. .	864 3 11	858 4 0
,,	Lisburn, (part of)	230	. .	6,948 1 33	6,938 10 0
		517	. .	14,088 2 19	12,988 14 0
Dublin	Dublin, North	61	. .	981 1 36	2,476 1 1
,,	Dublin, South	100	. .	1,413 2 4	3,846 2 8
,,	Naas, (part of)	26	. .	427 0 16	522 2 2
,,	Rathdown, (part of)	188	. .	1,569 3 39	6,799 15 2
		375	. .	4,392 0 15	13,644 1 1
Galway	Ballinasloe, (part of)	235	1	7,203 2 26	5,084 19 0
,,	Gort, (part of)	29	. .	320 1 30	670 8 6
,,	Loughrea	184	. .	4,754 3 15	3,214 8 1
		448	1	12,278 3 31	8,969 15 7
Kerry	Kanturk, (part of)	11	. .	1,305 2 5	428 15 11
,,	Listowel, (part of)	217	. .	10,926 2 12	4,732 3 9
		228	. .	12,232 0 17	5,160 19 8
Kildare	Edenderry, (part of)	39	. .	4,062 3 15	3,563 2 2
,,	Naas, (part of)	159	. .	10,534 1 28	9,486 17 3
		198	. .	14,597 1 3	13,049 19 5
Kilkenny	Carrick-on-Suir, (part of)	54	. .	2,679 1 19	1,214 0 8
,,	Waterford, (part of)	150	. .	5,794 2 20	4,698 10 6
		204	. .	8,473 3 39	5,912 11 2
King's County	Edenderry, (part of)	8	. .	633 2 16	619 3 6
,,	Roscrea, (part of)	61	. .	2,268 3 30	1,330 18 0
,,	Parsonstown, (part of)	235	. .	5,394 3 38	5,024 13 4
		304	. .	8,297 2 4	6,974 14 10
Limerick	Kilmallock, (part of)	233	. .	8,723 1 33	8,623 0 9
,,	Limerick, (part of)	88	. .	3,477 0 22	3,149 4 0
,,	Newcastle	128	. .	7,853 3 21	3,888 0 0
,,	Rathkeale	197	. .	7,080 2 5	5,681 11 8
,,	Tipperary, (part of)	35	. .	1,458 2 29	1,362 16 9
		681	. .	28,593 2 30	22,704 13 2
Londonderry	Coleraine, (part of)	132	. .	5,513 1 39	2,866 6 10
,,	Londonderry, (part of)	81	. .	4,093 1 33	2,629 6 8
,,	Newtown Limavady	364	3	19,238 2 7	8,608 4 0
		577	3	28,845 1 39	14,103 17 6
Longford	Longford, (part of)	164	. .	4,624 2 21	3,663 14 7
Louth	Drogheda, (part of)	66	. .	2,701 1 17	2,508 8 9
,,	Dundalk, (part of)	113	. .	3,164 3 31	3,351 15 10
		179	. .	5,866 1 8	5,860 4 7

(O.)—Number of £10 Electors (registered 1833 to 1840) Divided according to Counties,* &c.—(*continued.*)

Names of Counties for which Registered.	Names of 47 Unions whose Areas and Valuations of Electors were generally ascertained.	No. of £10 Electors (Registered 1833 to 1840) traced in Rate Book.	Areas not Returned.	Areas of Holdings of which extent was ascertained.	Valuation of Ditto.
				A. R. P.	£. s. d.
Meath	Drogheda, (part of)	67		3,695 1 32	3,413 1 7
,,	Edenderry, (part of)	27		1,857 0 2	1,270 4 6
		94		5,552 1 34	4,683 6 1
Monaghan	Cootehill, (part of)	122		2,481 3 28	2,367 10 0
Queen's County	Roscrea, (part of)	84		3,262 1 12	2,200 5 0
Roscommon	Athlone, (part of)	3		122 3 33	67 0 0
,,	Ballinasloe, (part of)	1		20 1 0	30 0 0
,,	Castlerea, (part of)	321		5,224 2 6	3,250 2 0
		325		5,367 2 39	3,347 2 0
Sligo	Sligo	234		5,368 3 13	4,353 2 2
Tipperary	Carrick-on-Suir (part of)	28		1,366 1 7	975 9 10
,,	Cashel	142		7,766 1 17	4,524 5 8
,,	Clonmel (part of)	17		1,396 2 23	1,517 17 6
,,	Roscrea (part of)	70		1,684 2 23	1,313 3 0
,,	Tipperary	69		3,184 1 0	2,792 0 3
		326		15,398 0 30	11,122 16 3
Tyrone	Castlederg	143		6,217 0 23	2,939 0 0
,,	Dungannon	224		5,952 1 33	4,705 0 7
		367		12,169 2 16	7,644 0 7
Waterford	Carrick-on-Suir (part of)	18		2,257 1 35¾	1,916 16 7
,,	Waterford (part of)	105	1	5,333 3 24	4,631 11 0
,,	Clonmel (part of)	22		1,530 0 19	943 13 5
,,	Dungarvan	273		12,024 0 22	7,275 9 0
,,	Lismore	125	1	5,068 2 0	4,598 0 0
		543	2	26,214 0 20¾	19,365 10 0
Westmeath	Athlone (part of)	76	1	3,936 2 15	3,078 15 0
Wexford	Gorey	184		10,797 0 33	7,188 10 5
Wicklow	Naas (part of)	16		1,419 3 17	1,826 12 2
,,	Rathdown (part of)	63		3,998 3 7	3,093 6 4
,,	Rathdrum	288		17,682 2 8	14,287 12 11
,,	Shillelagh (part of)	276		17,108 0 13	10,148 16 6
		643		40,209 1 5	29,356 7 11

* *Vide* the above, arranged under the several Unions;—*ante*, p. 2 *a*.

BOROUGH ELECTORS,

(P.)—No. 1.

TABLES of £10 CITY and BOROUGH ELECTORS, traced in Rate Books of 17 UNIONS, (Registries 1833 to 1840, both inclusive).

Classification (*a*) Showing the Number rated *at and between* certain Amounts.

Name of Borough.	Number traced in Rate Book.	Of whom there are rated to the Poor at Sums														
		Under £5.	At £5 and not £6.	At £6 and not £7.	At £7 and not £8.	At £8 and not £9.	At £9 and not £10.	At £10 and not £12.10s.	At £12.10s. and not £15.	At £15 and not £17.10s.	At £17.10s. and not £20.	At £20 and not £25.	At £25 and not £30.	At £30 and not £35.	At £35 and not £40.	At and over £40.
Armagh	535	38	32	59	49	40	19	57	40	35	14	42	21	10	14	65
Athlone	163	5	6	11	4	16	3	30	7	12	3	23	16	7	6	14
Belfast	2,057	14	20	29	64	128	194	365	133	201	118	176	107	79	58	371
Cashel	237	26	7	10	7	15	6	51	11	17	3	30	22	15	5	12
Clonmel	247	3	2	13	5	18	17	27	13	8	8	32	14	21	18	48
Coleraine	173	17	14	11	15	15	2	15	9	10	9	19	15	7	4	11
Cork	1,751	57	40	48	38	123	55	219	97	125	91	174	116	107	64	397
Drogheda	354	2	1	4	6	23	14	48	25	48	28	41	26	22	16	50
Dublin	4,227	71	51	28	33	52	14	532	133	320	160	439	446	389	305	1254
Dundalk	320	26	5	23	14	38	2	59	14	18	10	39	7	11	12	42
Dungannon	133	3	3	2	3	7	3	29	12	14	5	12	11	13	7	9
Limerick	727	42	17	19	18	38	16	95	37	70	25	96	33	53	34	134
Lisburn	140	2	6	1	..	2	7	25	12	18	9	16	8	11	7	16
Londonderry	343	5	4	10	3	4	15	84	11	39	12	38	30	16	14	58
Sligo	415	41	18	28	25	25	19	71	32	22	8	53	10	24	7	32
Waterford	452	27	4	5	13	16	4	94	25	41	23	44	33	19	15	89
Total	12,274	379	230	301	297	560	390	1801	661	998	526	1274	915	804	586	2602

(P)—No. 2.

EFFECT OF A QUALIFICATION DEPENDING ON AMOUNT OF RATING.

Classification (*b*) Showing the Number rated *at and above* certain Amounts.

Name of Borough.	Number traced in Rate Book.	Of whom there are rated to the Poor at Sums														
		Under £5.	£5 and upwards.	£6 and upwards.	£7 and upwards.	£8 and upwards.	£9 and upwards.	£10 and upwards.	£12.10s. and upwards.	£15 and upwards.	£17.10s. and upwards.	£20 and upwards.	£25 and upwards.	£30 and upwards.	£35 and upwards.	£40 and upwards.
Armagh	535	38	497	465	406	357	317	298	241	201	166	152	110	89	79	65
Athlone	163	5	158	152	141	137	121	118	88	81	69	66	43	27	20	14
Belfast	2,057	14	2,043	2,023	1,994	1,930	1,802	1,608	1,243	1,110	909	791	615	508	429	371
Cashel	237	26	211	204	194	187	172	166	115	104	87	84	54	32	17	12
Clonmel	247	3	244	242	229	224	206	189	162	149	141	133	101	87	66	48
Coleraine	173	17	156	142	131	116	101	99	84	75	65	56	37	22	15	11
Cork	1,751	57	1,694	1,654	1,606	1,568	1,445	1,390	1,171	1,074	949	858	684	568	461	397
Drogheda	354	2	352	351	347	341	318	304	256	231	183	155	114	88	66	50
Dublin	4,227	71	4,156	4,105	4,077	4,044	3,992	3,978	3,446	3,313	2,993	2,833	2,394	1,948	1,559	1,254
Dundalk	320	26	294	289	266	252	214	212	153	139	121	111	72	65	54	42
Dungannon	133	3	130	127	125	122	115	112	83	71	57	52	40	29	16	9
Limerick	727	42	685	668	649	631	593	577	482	445	375	350	254	221	168	134
Lisburn	140	2	138	132	131	131	129	122	97	85	67	58	42	34	23	16
Londonderry	343	5	338	334	324	321	317	302	218	207	168	156	118	88	72	58
Sligo	415	41	374	356	328	303	278	259	188	156	134	126	73	63	39	32
Waterford	452	27	425	421	416	403	387	383	289	264	223	200	156	123	104	89
Total	12,274	379	11,895	11,665	11,364	11,067	10,507	10,117	8,316	7,705	6,707	6,181	4,907	3,992	3,188	2,602

(P)—No. 3.

EFFECT OF A QUALIFICATION DEPENDING ON AMOUNT OF RATING.

Classification (*c*) Showing the Number rated *below* certain Amounts.

Name of Borough.	Number of £10 Borough Electors whose rating was ascertained.	Of whom there are rated to the Poor at Sums														
		Under £5.	Under £6.	Under £7.	Under £8.	Under £9.	Under £10.	Under £12.	Under £15.	Under £17.10s.	Under £20.	Under £25.	Under 3 0	Under £35.	Under £40.	At £40 and upwards.
Armagh	535	38	70	129	178	218	237	294	334	369	383	425	446	456	470	65
Athlone	163	5	11	22	26	42	45	75	82	94	97	120	136	143	149	14
Belfast	2,057	14	34	63	127	255	449	814	947	1,148	1.266	1,442	1,549	1,628	1,686	371
Cashel	237	26	33	43	50	65	71	122	133	150	153	183	205	220	225	12
Clonmel	247	3	5	18	23	41	58	85	98	106	114	146	160	181	199	48
Coleraine	173	17	31	42	57	72	74	89	98	108	117	136	151	158	162	11
Cork	1,751	57	97	145	183	306	361	580	677	802	893	1,067	1,183	1,290	1,354	397
Drogheda	354	2	3	7	13	36	50	98	123	171	199	240	266	288	304	50
Dublin	4,227	71	122	150	183	235	249	781	914	1,234	1,394	1,833	2,279	2,668	2,973	1,254
Dundalk	320	26	31	54	68	106	108	167	181	199	209	248	255	266	278	42
Dungannon	133	3	6	8	11	18	21	50	62	76	81	93	104	117	124	9
Limerick	727	42	59	78	96	134	150	245	282	352	377	473	506	559	593	134
Lisburn	140	2	8	9	9	11	18	43	55	73	82	98	106	117	124	16
Londonderry	343	5	9	19	22	26	41	125	136	175	187	225	255	271	285	58
Sligo	415	41	59	87	112	137	156	227	259	281	289	342	352	376	383	32
Waterford	452	27	31	36	49	65	69	163	188	229	252	296	329	348	363	89
Total	12,274	379	609	910	1,207	1,767	2,157	3,958	4,569	5,567	6,093	7,367	8,282	9,086	9,672	2,602

Rent and Rating of Borough Electors.

TABLE (Q.) No. 1.

CASHEL UNION.—Rents of £10 Borough Electors.—(Registries 1833 to 1840, both inclusive.)

Number whose Rent and Rating ascertained.	Number of the preceding who are Rated at Sums		Number rated under the preceding Sums who pay Rents of									Pay no Rent.
			£20 or upwards.	£15 and upwards.	£10 and upwards.	£9 and upwards.	£8 and upwards.	£7 and upwards.	£6 and upwards.	£5 and upwards.	Under £5.	
229	Under £5 . . .	22	..	..	1	1	1	1	5	6	16	..
	Under £6 . . .	29	..	..	1	2	2	3	9	13	16	..
	Under £7 . . .	39	..	..	1	2	2	4	16	23	16	..
	Under £8 . . .	46	..	..	3	4	4	10	23	30	16	..
	Under £9 . . .	61	..	..	5	6	10	21	35	44	17	..
	Under £10 . .	67	..	1	7	9	13	27	41	50	17	..
	Under £15 . .	127	5	11	54	59	66	83	98	108	18	1
	Under £20 . .	147	13	27	71	76	86	103	118	128	18	1
	At £20 and upwards.	82	71	76	80	80	80	80	80	80	1	1
	Total whose rents and rating ascertained . . .	229	84	103	151	156	166	183	198	208	19	2
No. 2.—CLONMEL UNION.												
213	Under £5 . . .	3	..	..	1	1	1	1	1	2	1	..
	Under £6 . . .	5	..	..	1	1	2	2	2	4	1	..
	Under £7 . . .	17	..	..	1	1	8	9	12	15	2	..
	Under £8 . . .	20	..	..	1	1	11	12	15	18	2	..
	Under £9 . . .	37	..	1	8	10	28	29	32	35	2	..
	Under £10 . .	53	..	1	22	24	43	44	47	50	3	..
	Under £15 . .	85	..	12	51	53	72	74	77	81	4	..
	Under £20 . .	98	5	21	62	66	85	87	90	94	4	..
	At £20 and upwards.	115	105	110	113	113	113	113	113	113	2	..
	Total whose rents and rating ascertained . . .	213	110	131	175	179	198	200	203	207	6	..
No. 3.—DUNGANNON UNION.												
68	Under £5 . . .	2	..	..	..	..	..	..	..	..	1	1
	Under £6 . . .	3	..	..	..	..	..	1	1	1	1	1
	Under £7 . . .	3	..	..	..	..	..	1	1	1	1	1
	Under £8 . . .	4	..	..	1	1	1	2	2	2	1	1
	Under £9 . . .	7	..	..	2	3	4	5	5	5	1	1
	Under £10 . .	9	..	..	4	5	6	7	7	7	1	1
	Under £15 . .	35	..	6	27	28	30	32	32	32	1	2
	Under £20 . .	48	1	16	39	40	42	44	44	44	1	3
	At £20 and upwards.	20	17	18	19	19	19	19	19	19	1	..
	Total whose rents and rating ascertained . . .	68	18	34	58	59	61	63	63	63	2	3
No. 4.—LIMERICK UNION.												
691	Under £5 . . .	37	..	..	1	2	2	4	8	14	19	4
	Under £6 . . .	52	..	..	2	3	5	9	21	28	20	4
	Under £7 . . .	70	..	..	3	5	14	23	36	43	23	4
	Under £8 . . .	85	1	2	13	18	28	38	51	58	23	4
	Under £9 . . .	123	2	3	42	52	64	76	89	96	23	4
	Under £10 . .	138	2	7	56	66	78	90	103	111	23	4
	Under £15 . .	266	13	71	173	183	198	210	224	232	30	4
	Under £20 . .	359	84	160	265	275	290	302	317	325	30	4
	At £20 and upwards.	332	316	323	326	327	328	328	330	330	1	1
	Total whose rents and rating ascertained . . .	691	400	483	591	602	618	630	647	655	31	5

RENT AND RATING OF BOROUGH ELECTORS.

TABLE (Q.) No. 5.

LISBURN UNION.—RENTS of £10 BOROUGH ELECTORS.—(Registries 1833 to 1840, both inclusive.)

Number whose Rent and Rating ascertained.	Number of the preceding who are Rated at Sums		Number rated under the preceding Sums who pay Rents of									Pay no Rent.
			£20 and upwards.	£15 and upwards.	£10 and upwards.	£9 and upwards.	£8 and upwards.	£7 and upwards.	£6 and upwards.	£5 and upwards.	Under £5.	
114	Under £5 . . .	3	..	..	1	1	1	1	1	1	1	1
	Under £6 . . .	5	..	..	1	1	1	1	1	1	2	2
	Under £7 . . .	5	..	..	1	1	1	1	1	1	2	2
	Under £8 . . .	5	..	..	1	1	1	1	1	1	2	2
	Under £9 . . .	7	..	..	2	2	3	3	3	3	2	2
	Under £10 . .	13	..	..	7	7	9	9	9	9	2	2
	Under £15 . .	46	2	10	31	31	33	33	33	33	7	6
	Under £20 . .	68	16	29	50	50	52	52	52	52	7	9
	At £20 and upwards.	46	21	21	22	22	22	22	22	22	1	23
	Total whose rents and rating ascertained.	114	37	50	72	72	74	74	74	74	8	32

No. 6.—WATERFORD UNION.

351	Under £5 . . .	1	..	..	..	..	..	..	..	1	..	..
	Under £6 . . .	4	..	..	..	..	..	..	2	4	..	..
	Under £7 . . .	9	..	..	..	2	4	4	6	9	..	..
	Under £8 . . .	18	..	..	3	6	9	12	14	18	..	..
	Under £9 . . .	34	..	..	17	29	24	27	29	34	..	..
	Under £10 . .	38	..	..	21	24	28	31	33	38	..	..
	Under £15 . .	146	4	28	126	130	136	139	141	146	..	..
	Under £20 . .	201	24	80	180	184	160	193	196	201	..	..
	At £20 and upwards.	150	138	143	148	149	149	150	150	150	..	..
	Total whose rents and rating ascertained . . .	351	162	223	328	333	339	343	346	351	..	..

TABLE (R.)

RENT and RATING of CITY and BOROUGH ELECTORS.—(Registries 1833 to 1840, both inclusive.)

SUMMARY of Six CITIES and BOROUGHS; viz.

Cashel, Clonmel, Dungannon, Limerick, Lisburn, and Waterford.

umber ose Rent and ating rtained.	Number of the preceding who are Rated at Sums		Number rated under the preceding Sums who pay Rents of									Pay no Rent
			£20 and upwards.	£15 and upwards.	£10 and upwards.	£9 and upwards.	£8 and upwards.	£7 and upwards.	£6 and upwards.	£5 and upwards.	Under £5.	
666	Under £5 . . .	68	..	..	4	5	5	7	15	24	38	6
	Under £6 . . .	98	..	..	5	7	10	16	36	51	40	7
	Under £7 . . .	143	..	..	6	11	29	42	72	92	44	7
	Under £8 . . .	178	1	2	22	31	54	75	106	127	44	7
	Under £9 . . .	269	2	4	76	93	133	161	193	217	45	7
	Under £10 . .	318	2	9	117	135	177	208	240	265	46	7
	Under £15 . .	705	24	138	462	484	535	571	605	632	60	13
	Under £20 . .	921	143	333	667	691	745	781	817	844	60	17
	Of £20 or upwards.	745	668	691	708	710	711	712	714	714	6	25
	Total whose rents and rating ascertained . . .	1,666	811	1024	1375	1401	1456	1493	1531	1558	66	42

Classification of Tenements.*

(S.) No. 1.†—Summary of 50 Unions.

Table of the Area, Population, and Number of Tenements valued in 32 Unions not containing Boroughs returning Members to Parliament, and 18 Unions containing such Boroughs.—Distinguishing Tenements in Rural Districts from Tenements in the Town Electoral Divisions of Unions containing Boroughs returning Members to Parliament.

Classification (*a*).—Showing the Number of Tenements valued *at and between* certain Amounts.—Totals of Tables (SS) No. 1 and 2.

Number of Unions and Provinces where situate.	Area.	Population.§ 1831.	NUMBER OF TENEMENTS VALUED																	Total.
			Under £5.	At £5 and under £6.	At £6 and under £7.	At £7 and under £8.	At £8 and under £9.	At £9 and under £10.	At £10 and under £12.	At £12 and under £14.	At £14 and under £15.	At £15 and under £16.	At £16 and under £18.	At £18 and under £20.	At £20 and under £25.	At £25 and under £30.	At £30 and under £40.	At £40 and under £50.	At £50 and upwards.	
Rural Districts, comprising 32 Rural Unions, and the Rural Divisions of 18 Unions containing Boroughs; in all 50 Unions, situate as follows:—																				
12 wholly in Ulster	1,223,453	620,095	52,573	7,487	6,180	5,072	4,292	3,409	5,530	3,940	1,577	1,423	2,210	1,558	2,970	1,667	2,020	944	1,845	104,697
5 wholly or partly in Connaught	885,968	336,463	29,550	3 942	3,136	2,288	1,949	1,295	2,085	1,458	502	497	688	548	1,038	599	756	457	1,525	52,313
19 wholly or partly in Munster	2,812,978	1,005 551	66,632	4,348	3,957	3,078	2,907	2,499	4,661	4,078	1,725	1,859	2,775	2,606	5,563	4,070	5,933	3,622	10,574	130,887
14 wholly or partly in Leinster	1,512,254	548,045	41,265	3,644	3,094	2,465	2,388	1,690	3,279	2,522	1,053	1,161	1,613	1,343	2,884	2,040	2,880	1,697	6,813	81,831
Summary of 32 Rural Unions and Rural Districts of 18 Borough Unions	6,434,653	2,510,154	190,020	19,421	16,367	12,903	11,536	8,893	15,555	11,998	4,857	4,940	7,286	6,055	12,455	8,376	11,589	6,720	20,757	369,728
Town Districts of 18 Borough Unions	173,358‡	629,717	32,936	4,764	3,280	2,118	2,706	1,464	5,326	3,533	1,243	2,209	1,902	1,572	4,178	3,154	4,496	3,146	7,627	85,654
Summary of all the Unions in Ireland whence Returns have been made	6,608,011	3,139,871	222,956	24,185	19,647	15,021	14,242	10,357	20,881	15,531	6,100	7,149	9,188	7,627	16,633	11,530	16,085	9,866	28,384	455,382

Classification (*b*).—Showing the Number of Tenements valued *at and above* certain Amounts.—Totals of Tables (SS) No. 3 and 4.

Number of Unions and Provinces where situate.	Area.	Population.§ 1831.	NUMBER OF TENEMENTS VALUED																	Total.
			At £50 and upwards.	At £40 and upwards.	At £30 and upwards.	At £25 and upwards.	At £20 and upwards.	At £18 and upwards.	At £16 and upwards.	At £15 and upwards.	At £14 and upwards.	At £12 and upwards.	At £10 and upwards.	At £9 and upwards.	At £8 and upwards.	At £7 and upwards.	At £6 and upwards.	At £5 and upwards.	Under £5.	
Rural Districts, comprising 32 Rural Unions, and the Rural Divisions of 18 Unions containing Boroughs; in all 50 Unions, situate as follows:—																				
12 wholly in Ulster	1,223,453	620,095	1,845	2,789	4,809	6,476	9,446	11,004	13,214	14,637	16,214	20,154	25,684	29,093	33,385	38,457	44,637	52,124	52 573	104,697
5 wholly or partly in Connaught	885,968	336,463	1,525	1,982	2,738	3,337	4,375	4,923	5,611	6,108	6,610	8,068	10,153	11,448	13,397	15,685	18,821	22,763	29,550	52,313
19 wholly or partly in Munster	2,812,978	1,005,551	10,574	14,196	20,129	24,199	29,762	32,368	35,143	37,002	38,727	42,805	47,466	49,965	52,872	55,950	59,907	64,255	66,632	130,887
14 wholly or partly in Leinster	1,512,254	548,045	6,813	8,510	11,390	13,430	16,314	17,657	19,270	20,431	21,484	24,006	27,285	28,975	31,363	33,828	36,922	40,566	41,265	81,831
Total of Rural Unions and Rural Districts of 18 Borough Unions	6,434,653	2,510,154	20,757	27,477	39,066	47,442	59,897	65,952	73,238	78,178	83,035	95,033	110,588	119,481	131,017	143,920	160,287	179,708	190,020	369,728
Town Districts of 18 Borough Unions	173,358‡	629,717	7,627	10,773	15,269	18,423	22,601	24,173	26,075	28,284	29,527	33,060	38,386	39,850	42,556	44,674	47,954	52,718	32,936	85,654
Total for all the Unions in Ireland whence Returns have been made	6,608,011	3,139,871	28,384	38,250	54,335	65,865	82,498	90,125	99,313	106,462	112,562	128,093	148,974	159,331	173,573	188,594	208,241	232,426	222,956	455,382

Classification (*c*).—Showing the Number valued *under* certain Amounts.—Totals of Tables (SS) No. 5 and 6.

Number of Unions and Provinces where situate.	Area.	Population.§ 1831.	NUMBER OF TENEMENTS VALUED																	Total.
			Under £5.	Under £6.	Under £7.	Under £8.	Under £9.	Under £10.	Under £12	Under £14.	Under £15.	Under £16.	Under £18.	Under £20.	Under £25.	Under £30.	Under £40.	Under £50.		
Rural Districts, comprising 32 Rural Unions, and the Rural Divisions of 18 Unions containing Boroughs, in all 50 Unions, situate as follows:—																				
12 wholly in Ulster	1,223,453	620,095	52,573	60,060	66,240	71,312	75,604	79,013	84,543	88,483	90,060	91,483	93,693	95,251	98,221	99,888	101,908	102,852		104,697
5 wholly or partly in Connaught	885,968	336,463	29,550	33,492	36,628	38,916	40,865	42,160	44,245	45,703	46,205	46,702	47,390	47,938	48,976	49,575	50,331	50,788		52,313
19 wholly or partly in Munster	2,812,978	1,005,551	66,632	70,980	74,937	78,015	80,922	83,421	88,082	92,160	93,885	95,744	98,519	101,125	106,688	110,758	116,691	120,313		130,887
14 wholly or partly in Leinster	1,512,254	548,045	41,265	44,909	48,003	50,468	52,856	54,546	57,825	60,347	61,400	62,561	64,174	65,517	68,401	70,441	73,321	75,018		81,831
Total of Rural Unions and Rural Districts of 18 Borough Unions	6,434,653	2,510,154	190,020	209,441	225,808	238,711	250,247	259,140	274,695	286,693	291,550	296,490	303,776	309,831	322,286	330,662	342,251	348,971		369,728
Town Districts of 18 Borough Unions	173,358‡	629,717	32,936	37,700	40,980	43,098	45,804	47,268	52,594	56,127	57,370	59,579	61,481	63,053	67,231	70,385	74,881	78,027		85,654
Total for all the Unions in Ireland whence Returns have been made	6,608,011	3,139,871	222,956	247,141	266,788	281,809	296,051	306,408	327,289	342,820	348,920	356,069	365,257	372,884	389,517	401,047	417,132	426,998		455,382

* These Summaries are compiled from Returns made to the Poor Law Commissioners by the Clerks of the Unions, [illegible]

Classification of Tenements.

Tenements in Rural Districts.*

(SS.) No. 1.—Classification (*a.*)—Showing the Number of Tenements valued *at and between* certain amounts.

Table of the Area, Population, and Number of Tenements in 32 Unions, which do not contain Cities or Boroughs sending Members to Parliament, and the Rural Divisions of 18 Unions, containing such Boroughs; comprising in all 774 Electoral Divisions, divided according to Provinces.

Number.	Names of Provinces and Unions.	Area in Statute Acres.	Population according to Census of 1831.	NUMBER OF TENEMENTS VALUED																	Total Number of Tenements valued.
				Under £5.	At £5 and under £6.	At £6 and under £7.	At £7 and under £8.	At £8 and under £9.	At £9 and under £10.	At £10 and under £12.	At £12 and under £14.	At £14 and under £15.	At £15 and under £16.	At £16 and under £18.	At £18 and under £20.	At £20 and under £25.	At £25 and under £30.	At £30 and under £40.	At £40 and under £50.	At £50 and upwards.	
	12 Unions in Ulster.																				
1	Banbridge . . .	123,175	81,780	9,756	1,043	879	758	588	562	822	419	170	205	306	171	406	202	204	98	181	16,770
2	Belfast (rural divisions)	43,547	25,481	3,019	348	214	94	126	95	181	135	40	62	88	64	176	127	164	94	322	5,349
3	Carrickmacross . .	59,480	36,927	2,875	518	467	339	258	225	328	191	81	68	118	77	106	62	65	20	60	5,858
4	Castlederg . . .	91,598	21,295	783	195	181	155	123	86	160	156	53	32	78	45	84	45	52	9	23	2,260
5	Cootehill	106,549	63,472	2,225	984	763	708	615	442	736	553	195	157	229	185	285	100	115	40	95	8,427
6	Dungannon (r. divs.)	101,246	62,228	4,277	815	692	589	469	336	641	450	150	116	194	140	239	107	152	54	86	9,507
7	Kilkeel	81,529	26,833	3,338	423	345	283	195	151	216	153	67	43	69	36	73	32	55	37	42	5,558
8	Lisburn (r. divs.) .	118,180	67,604	6,722	594	498	455	464	357	606	469	220	215	327	257	459	283	342	168	303	12,739
9	Londonderry (r. divs.)	138,432	51,756	1,207	284	275	238	205	175	269	239	77	100	159	115	246	188	264	143	260	4,444
10	Lurgan	78,776	62,259	8,928	673	566	458	359	262	494	380	142	156	173	140	256	132	170	97	183	13,569
11	Newry (r. divs.) . .	130,318	79,429	8,119	1,296	1,027	724	663	485	765	534	247	176	316	192	377	187	214	94	147	15,563
12	Newtown Limavady.	150,623	41,031	1,324	314	273	271	227	233	312	261	135	93	153	136	263	202	223	90	143	4,653
	Total . . .	1,223,453	620,095	52,573	7,487	6,180	5,072	4,292	3,409	5,530	3,940	1,577	1,423	2,210	1,558	2,970	1,667	2,020	944	1,845	104,697
	5 Unions in or partly in Connaught.																				
13	Athlone (r. divs.) .	175,123	59,778	5,671	593	531	369	429	222	474	323	113	110	178	125	274	148	207	126	356	10,249
14	Ballinasloe . . .	224,571	99,206	9,559	1,058	923	631	519	370	529	297	123	119	171	157	247	159	198	118	488	15,666
15	Castlerea, *part of* .	131,921†	45,249†	5,477	679	375	336	226	168	203	154	66	49	76	42	93	36	47	38	176	8,241
16	Gort	106,836	38,187	1,154	191	132	132	89	85	186	145	47	37	64	67	142	89	112	82	226	2,980
17	Sligo (r. divs.) . .	247,517	94,043	7,689	1,421	1,175	820	686	450	693	539	153	182	199	157	282	167	192	93	279	15,177
	Total . . .	885,968	336,463	29,550	3,942	3,136	2,288	1,949	1,295	2,085	1,458	502	497	688	548	1,038	599	756	457	1,525	52,313
	19 Unions in or partly in Munster.																				
18	Bandon (r. divs.) .	138,987	68,142	1,852	213	203	180	162	160	317	297	153	129	201	237	424	338	443	235	468	6,012
19	Carrick-on-Suir . .	103,709	40,259	2,902	216	185	157	109	120	195	171	66	64	124	120	208	184	229	142	386	5,578
20	Cashel (r. divs.) . .	143,003	48,357	4,330	312	309	190	201	159	308	262	94	111	161	145	317	177	258	159	467	7,960
21	Clogheen. . . .	136,430	42,025	5,405	299	265	219	168	153	265	233	64	77	113	90	183	131	130	61	178	8,034

* This table is entitled "*Tenements in Rural Districts,*" to distinguish it from table, *post*, p. 57 *a*, entitled, "*Tenements in town divisions of Unions, containing Boroughs.*" The returns comprise 50 Unions. Of these 18 are Unions in which Boroughs returning members to Parliament are situate. Each of these contains from 7 to 20 electoral divisions, called the rural districts of the Union, independent of the division in which the borough is situate. The returns, therefore, relating to the division of each of the 18 Unions, containing Boroughs, in which the Borough is situate, have been formed into a separate table, *post*, p. 57 *a*. And the 32 rural Unions, with the rural districts of the 18 Unions, containing boroughs, have been united in this table under the head of "*Tenements in Rural Districts.*" These tables, probably, afford materials for making a nearly correct estimate of the proportion which the number of tenements of a given class bears to the population in different parts of Ireland. See a summary of these tables, *ante*, p. 54 *a* and *post*, p. 64 *a*, and see a list of the Poor Law Unions in Ireland, the boundaries of which have been all declared, with the area and population of each, and also a separate list of those containing boroughs, with the area and population of the borough division, distinguished from those of the rural districts, *post*, p. 76 *a*, 77 *a*. See also pp. 78 *a*, 79 *a*.

Classification of Tenements.

Tenements in Rural Districts.

(SS.) No. 1.—Classification (*a.*)—*continued.*

Number.	Names of Provinces and Unions.	Area in Statute Acres.	Population according to Census of 1831.	NUMBER OF TENEMENTS VALUED																	Total Number of Tenements Valued.
				Under £5.	At £5 and under £6.	At £6 and under £7.	At £7 and under £8.	At £8 and under £9.	At £9 and under £10.	At £10 and under £12.	At £12 and under £14.	At £14 and under £15.	At £15 and under £16.	At £16 and under £18.	At £18 and under £20.	At £20 and under £25.	At £25 and under £30.	At £30 and under £40.	At £40 and under £50.	At £50 and upwards.	
	Munster—*continued.*																				
22	Clonmel (rural divisions)	76,225	21,161	1,757	93	135	99	56	58	102	104	24	38	50	40	86	65	91	63	259	3,120
23	Cork (r. divs.) . .	128,840	62,976	7,471	391	309	200	183	137	314	236	72	131	128	154	321	256	370	258	887	11,818
24	Dunmanway . . .	92,543	30,138	752	58	47	44	41	37	88	88	54	35	78	66	204	131	208	147	177	2,255
25	Dungarvan (r. divs.)	141,929	41,506	2,113	164	136	120	90	68	171	131	66	57	132	61	260	130	219	152	358	4,428
26	Fermoy	209,520	85,005	8,335	373	287	213	296	214	347	322	119	139	187	180	346	245	334	180	1,769	13,886
27	Kanturk	254,367	71,844	1,330	156	171	151	131	122	251	230	98	122	183	172	375	304	450	267	648	5,161
28	Kilmallock . . .	167,242	74,810	6,755	282	255	201	173	162	255	251	118	105	154	182	417	292	489	331	982	11,404
29	Limerick (r.d.) *part of*	95,206†	43,964†	1,228	175	153	145	168	93	195	193	99	68	149	107	245	202	268	161	556	4,205
30	Lismore	100,363	34,382	1,575	196	169	121	138	122	169	139	71	58	79	86	157	114	150	114	254	3,712
31	Listowel	190,235	65,198	7,622	318	300	261	230	204	356	328	157	158	196	183	418	257	332	162	216	11,698
32	Macroom. . . .	194,981	53,166	1,457	177	132	105	120	117	232	173	79	101	176	161	336	270	359	241	570	4,806
33	Mallow (r. divs.) .	141,169	49,272	2,400	168	203	142	143	103	214	185	67	74	121	114	208	173	249	207	655	5,426
34	Newcastle . . .	182,087	51,650	3,318	204	178	142	167	127	279	206	102	114	148	145	340	261	451	227	549	6,958
35	Tipperary	169,544	70,853	4,434	317	303	227	204	211	324	290	110	166	233	214	409	291	437	259	580	9,009
36	Waterford (r. divs.)	146,598	50,843	1,596	236	217	161	127	132	279	239	112	112	162	149	309	249	466	256	615	5,417
	Total . . .	2,812,978	1,005,551	66,632	4,348	3,957	3,078	2,907	2,499	4,661	4,078	1,725	1,859	2,775	2,606	5,563	4,070	5,933	3,622	10,574	130,887
	14 Unions in or partly in Leinster.																				
37	Balrothery . . .	76,364	28,124	2,549	197	118	112	98	62	152	123	41	56	67	56	113	76	121	97	434	4,472
38	Celbridge. . . .	86,623	26,197	1,413	280	159	101	99	47	157	107	43	91	65	47	147	70	135	84	615	3,660
39	Drogheda (r. divs.) .	87,516	32,279	1,679	176	193	147	152	115	144	129	80	56	77	87	160	102	142	88	458	3,985
40	Dublin, South (r. divs.)	37,552	42,767	2,667	217	202	114	241	82	231	209	131	101	118	126	342	241	451	229	618	6,320
41	,, North (r. divs.)	38,917	24,972	1,957	84	77	55	90	36	113	77	51	52	62	41	130	92	146	89	562	3,714
42	Dunshaughlen . .	109,049	22,240	866	103	112	66	58	48	76	72	27	23	48	32	85	70	95	64	578	2,423
43	Edenderry . . .	165,205	35,536	4,057	156	145	158	108	98	175	141	51	56	87	81	146	104	136	98	468	6,265
44	Gorey.	127,697	36,112	3,242	208	164	186	159	134	283	243	89	120	156	142	335	255	293	168	399	6,576
45	Longford, *part of* .	124,119†	43,905†	4,586	513	449	331	311	241	366	256	90	125	135	138	182	110	113	63	120	8,129
46	Naas	186,901	51,719	5,370	381	279	233	208	142	316	240	106	102	141	115	292	153	262	184	828	9,352
47	Parsonstown. . .	163,080	71,136	4,611	371	390	292	257	201	364	263	90	115	160	131	263	172	243	131	359	8,413
48	Rathdown . . .	61,756	39,933	2,660	206	200	204	191	124	206	203	83	80	150	123	246	284	373	189	761	6,283
49	Roscrea	143,515	61,529	3,827	471	399	286	269	209	450	299	97	112	215	148	271	199	193	115	365	7,925
50	Shillelagh . . .	103,960	31,596	1,781	281	207	180	147	151	246	160	74	72	132	76	172	112	177	98	248	4,314
	Total . . .	1,512,254	548,045	41,265	3,644	3,094	2,465	2,388	1,690	3,279	2,522	1,053	1,161	1,613	1,343	2,884	2,040	2,880	1,697	6,813	81,831

† The returns of classification for the Unions of Castlerea, Limerick, and Longford, are only for portions of those Unions. The area and population, therefore, of those portions only, have been introduced into these and the

Classification of Tenements.

Tenements in Town Divisions of Unions containing Boroughs.*

(SS.) No. 2.—Classification (*a.*)—Showing the Number valued *at and between* certain amounts.

Table of the Area, Population, and Number of Tenements in the Town Electoral Divisions of 18 Unions containing Cities or Boroughs sending Members to Parliament.

Number.	Names of Unions.	Area in Statute Acres of Town Electoral Division.	Population according to Census of 1831 of Town Electoral Division.	NUMBER OF TENEMENTS VALUED																		Total Number of Tenements Valued in the Town Division.
				Under £5.	At £5 and under £6.	At £6 and under £7.	At £7 and under £8.	At £8 and under £9.	At £9 and under £10.	At £10 and under £12.	At £12 and under £14.	At £14 and under £15.	At £15 and under £16.	At £16 and under £18.	At £18 and under £20.	At £20 and under £25.	At £25 and under £30.	At £30 and under £40.	At £40 and under £50.	At £50 and upwards.	
1	Athlone	23,765	12,274	881	120	128	52	74	39	88	54	16	18	18	14	44	32	33	25	29	1,665
2	Bandon	11,941	10,581	734	52	40	45	46	40	73	57	22	24	32	33	76	45	66	21	54	1,460
3	Belfast	4,155	55,031	4,655	1,247	742	447	442	423	639	395	183	259	253	259	446	276	387	264	678	11,995
4	Cashel	18,787	12,582	1,368	65	67	63	58	29	93	71	22	27	46	30	101	55	76	40	72	2,283
5	Clonmel	13,733	16,140	711	162	97	80	103	68	90	73	33	42	35	44	141	82	144	109	132	2,146
6	Cork	13,848	95,363	6,478	693	670	310	760	251	686	560	224	266	313	292	616	419	539	390	1,001	14,468
7	Drogheda . . .	9,750	17,402	2,089	156	139	106	114	136	120	87	39	37	67	58	135	81	111	67	107	3,649
8	Dublin, South . .	667	140,000	1,463	486	351	89	117	11	1,428	1,021	336	442	360	242	907	839	1,153	863	2,448	12,556
9	Dublin, North . .	No return.	100,273	1,474	451	135	265	278	60	814	468	41	619	252	162	747	682	1,035	775	1,673	9,931
10	Dungannon . . .	1,228	3,847	425	48	46	48	39	8	54	26	18	24	18	12	31	20	29	9	11	866
11	Dungarvan . . .	17,310	16,028	1,455	73	85	46	39	25	71	79	15	38	28	14	81	45	74	41	101	2,310
12	Limerick. . . .	29,879	66,554	3,734	331	301	190	275	110	374	228	112	123	166	128	332	210	364	211	556	7,745
13	Lisburn	1,120	5,745	605	58	31	37	41	31	60	70	15	21	41	21	36	18	34	15	20	1,154
14	Londonderry. . .	767	13,750	1,001	216	103	69	79	55	169	96	19	67	65	46	94	62	89	62	119	2,411
15	Mallow	8,586	9,804	747	34	39	31	19	21	46	28	14	34	22	20	58	51	47	43	124	1,378
16	Newry	6,205	10,004	1,182	187	109	62	86	50	93	61	32	30	34	36	80	36	74	57	65	2,274
17	Sligo	2,883	15,518	1,569	181	65	47	56	89	114	20	25	55	63	80	48	65	80	35	57	2,649
18	Waterford . . .	8,734	28,821	2,365	204	132	131	80	18	314	139	77	83	89	81	205	136	161	119	380	4,714
	Total . . .	173,358	629,717	32,936	4,764	3,280	2,118	2,706	1,464	5,326	3,533	1,243	2,209	1,902	1,572	4,178	3,154	4,496	3,146	7,627	85,654

* See the Note *, *ante*, p. 55 *a*.

Classification of Tenements.

Tenements in Rural Districts.*

(SS.) No. 3.—Classification (*b.*)—Showing the Number valued *at and above* certain Amounts.

Table of the Area, Population, and Number of Tenements in 32 Unions, which do not contain Cities or Boroughs sending Members to Parliament, and the Rural Divisions of 18 Unions, containing such Boroughs; comprising in all 774 Electoral Divisions, divided according to Provinces.

Number.	Names of Provinces and Unions.	Area in Statute Acres.	Population according to Census of 1831.	NUMBER OF TENEMENTS VALUED																	Total Number of Tenements Valued.
				At £50 and upwards.	At £40 and upwards.	At £30 and upwards.	At £25 and upwards.	At £20 and upwards.	At £18 and upwards.	At £16 and upwards.	At £15 and upwards.	At £14 and upwards.	At £12 and upwards.	At £10 and upwards.	At £9 and upwards.	At £8 and upwards.	At £7 and upwards.	At £6 and upwards.	At £5 and upwards.	Under £5.	
	12 Unions in Ulster.																				
1	Banbridge . . .	123,175	81,780	181	279	483	685	1,091	1,262	1,568	1,773	1,943	2,362	3,184	3,746	4,334	5,092	5,971	7,014	9,756	16,770
2	Belfast (rural divisions)	43,507	25,481	322	416	580	707	883	947	1,035	1,097	1,137	1,272	1,453	1,548	1,674	1,768	1,982	2,330	3,019	5,349
3	Carrickmacross . .	59,480	36,927	60	80	145	207	313	390	508	576	657	848	1,176	1,401	1,659	1,998	2,465	2,983	2,875	5,858
4	Castlederg . . .	91,598	21,295	23	32	84	129	213	258	336	368	421	577	737	823	946	1,101	1,282	1,477	783	2,260
5	Cootehill	106,549	63,472	95	135	250	350	635	820	1,049	1,206	1,401	1,954	2,690	3,132	3,747	4,455	5,218	6,202	2,225	8,427
6	Dungannon (r. divs.)	101,246	62,228	86	140	292	399	638	778	972	1,088	1,238	1,688	2,329	2,665	3,134	3,723	4,415	5,230	4,277	9,507
7	Kilkeel	81,529	26,833	42	79	134	166	239	275	344	387	454	607	823	974	1,169	1,452	1,797	2,220	3,338	5,558
8	Lisburn (r. divs.) .	118,180	67,604	303	471	813	1,096	1,555	1,812	2,139	2,354	2,574	3,043	3,649	4,006	4,470	4,925	5,423	6,017	6,722	12,739
9	Londonderry (r. divs.)	138,432	51,756	260	403	667	855	1,101	1,216	1,375	1,475	1,552	1,791	2,060	2,235	2,440	2,678	2,953	3,237	1,207	4,444
10	Lurgan	78,776	62,259	183	280	450	582	838	978	1,151	1,307	1,449	1,829	2,323	2,585	2,944	3,402	3,968	4,641	8,928	13,569
11	Newry (r. divs.) . .	130,318	79,429	147	241	455	642	1,019	1,211	1,527	1,703	1,950	2,484	3,249	3,734	4,397	5,121	6,148	7,444	8,119	15,563
12	Newtown Limavady	150,623	41,031	143	233	456	658	921	1,057	1,210	1,303	1,438	1,699	2,011	2,244	2,471	2,742	3,015	3,329	1,324	4,653
	Total . . .	1,223,453	620,095	1,845	2,789	4,809	6,476	9,446	11,004	13,214	14,637	16,214	20,154	25,684	29,093	33,385	38,457	44,637	52,124	52,573	104,697
	5 Unions in or partly in Connaught.																				
13	Athlone (r. divs.) .	175,123	59,778	356	482	689	837	1,111	1,236	1,414	1,524	1,637	1,960	2,434	2,656	3,085	3,454	3,985	4,578	5,671	10,249
14	Ballinasloe . . .	224,571	99,206	488	606	804	963	1,210	1,367	1,538	1,657	1,780	2,077	2,606	2,976	3,495	4,126	5,049	6,107	9,559	15,666
15	Castlerea, *part of* .	131,921‡	45,249‡	176	214	261	297	390	432	508	557	623	777	980	1,148	1,374	1,710	2,085	2,764	5,477	8,241
16	Gort	106,836	38,187	226	308	420	509	651	718	782	819	866	1,011	1,197	1,282	1,371	1,503	1,635	1,826	1,154	2,980
17	Sligo (r. divs.) . .	247,517	94,043	279	372	564	731	1,013	1,170	1,369	1,551	1,704	2,243	2,936	3,386	4,072	4,892	6,067	7,488	7,689	15,177
	Total . . .	885,968	336,463	1,525	1,982	2,738	3,337	4,375	4,923	5,611	6,108	6,610	8,068	10,153	11,448	13,397	15,685	18,821	22,763	29,550	52,313
	19 Unions in or partly in Munster.																				
18	Bandon (r. divs.) .	138,987	68,142	468	703	1,146	1,484	1,908	2,145	2,346	2,475	2,628	2,925	3,242	3,402	3,564	3,744	3,947	4,160	1,852	6,012
19	Carrick-on-Suir . .	103,709	40,259	386	528	757	941	1,149	1,269	1,393	1,457	1,523	1,694	1,889	2,009	2,118	2,275	2,460	2,676	2,902	5,578
20	Cashel (r. divs.) . .	143,003	48,357	467	626	884	1,061	1,378	1,523	1,684	1,795	1,889	2,151	2,459	2,618	2,819	3,009	3,318	3,630	4,330	7,960
21	Clogheen. . . .	136,430	42,025	178	239	369	500	683	773	886	963	1,027	1,260	1,525	1,678	1,846	2,065	2,330	2,629	5,405	8,034

* See the note * *ante*, p. 55 *a*.

Classification of Tenements.

Tenements in Rural Districts.

(SS.) No, 3.—Classification (*b.*)—*continued.*

Number.	Names of Provinces and Unions.	Area in Statute Acres.	Population according to Census of 1831.	NUMBER OF TENEMENTS VALUED																		Total Number of Tenements Valued.
				At £50 and upwards.	At £40 and upwards.	At £30 and upwards.	At £25 and upwards.	At £20 and upwards.	At £18 and upwards.	At £16 and upwards.	At £15 and upwards.	At £14 and upwards.	At £12 and upwards.	At £10 and upwards.	At £9 and upwards.	At £8 and upwards.	At £7 and upwards.	At £6 and upwards.	At £5 and upwards.	Under £5.	
	Munster—*continued.*																					
22	Clonmel (rural divisions)	76,225	21,161	259	322	413	478	564	604	654	692	716	820	922	980	1,036	1,135	1,270	1,363	1,757	3,120	
23	Cork (r. divs.) . .	128,840	62,976	887	1,145	1,515	1,771	2,092	2,246	2,374	2,505	2,577	2,813	3,127	3,264	3,447	3,647	3,956	4,347	7,471	11,818	
24	Dunmanway . .	92,543	30,138	177	324	532	663	867	933	1,011	1,046	1,100	1,188	1,276	1,313	1,354	1,398	1,445	1,503	752	2,255	
25	Dungarvan (r. divs.)	141,929	41,506	358	510	729	859	1,119	1,180	1,312	1,369	1,435	1,566	1,737	1,805	1,895	2,015	2,151	2,315	2,113	4,428	
26	Fermoy	209,520	85,005	1,769	1,949	2,283	2,528	2,874	3,054	3,241	3,380	3,499	3,821	4,168	4,382	4,678	4,891	5,178	5,551	8,335	13,886	
27	Kanturk	254,367	71,814	648	915	1,365	1,669	2,044	2,216	2,399	2,521	2,619	2,849	3,100	3,222	3,353	3,504	3,675	3,831	1,330	5,161	
28	Kilmallock . . .	167,242	74,810	982	1,313	1,802	2,094	2,511	2,693	2,847	2,952	3,070	3,321	3,576	3,738	3,911	4,112	4,367	4,649	6,755	11,404	
29	Limerick (r.d.) *part of*	95,206†	43,964†	556	717	985	1,187	1,432	1,539	1,688	1,756	1,855	2,048	2,243	2,336	2,504	2,649	2,802	2,977	1,228	4,205	
30	Lismore	100,363	34,382	254	368	518	632	789	875	954	1,012	1,083	1,222	1,391	1,513	1,651	1,772	1,941	2,137	1,575	3,712	
31	Listowel	190,235	65,198	216	378	710	967	1,385	1,568	1,764	1,922	2,079	2,407	2,763	2,967	3,197	3,458	3,758	4,076	7,622	11,698	
32	Macroom	194,981	53,166	570	811	1,170	1,440	1,776	1,937	2,113	2,214	2,293	2,466	2,698	2,815	2,935	3,040	3,172	3,349	1,457	4,806	
33	Mallow (r. divs.) .	141,169	49,272	655	862	1,111	1,284	1,492	1,606	1,727	1,801	1,868	2,053	2,267	2,370	2,513	2,655	2,858	3,026	2,400	5,426	
34	Newcastle . . .	182,087	51,650	549	776	1,227	1,488	1,828	1,973	2,121	2,235	2,337	2,543	2,822	2,949	3,116	3,258	3,436	3,640	3,318	6,958	
35	Tipperary . . .	169,544	70,853	580	839	1,276	1,567	1,976	2,190	2,423	2,599	2,699	2,989	3,313	3,524	3,723	3,955	4,258	4,575	4,434	9,009	
36	Waterford (r. divs.) .	146,598	50,843	615	871	1,337	1,586	1,895	2,044	2,206	2,318	2,430	2,669	2,948	3,080	3,207	3,368	3,585	3,821	1,596	5,417	
	Total . . .	2,812,978	1,005,551	10,574	14,196	20,129	24,199	29,762	32,368	35,143	37,002	38,727	42,805	47,466	49,965	52,872	55,950	59,907	64,255	66,632	130,887	
	14 Unions in or partly in Leinster.																					
37	Balrothery . . .	76,364	28,124	434	531	652	728	841	897	964	1,020	1,061	1,184	1,336	1,398	1,496	1,608	1,726	1,923	2,549	4,472	
38	Celbridge . . .	86,623	26,197	615	699	834	904	1,051	1,098	1,163	1,254	1,297	1,404	1,561	1,608	1,707	1,808	1,967	2,247	1,413	3,660	
39	Drogheda (r. divs.) .	87,516	32,279	458	546	688	790	950	1,037	1,114	1,170	1,250	1,379	1,523	1,638	1,790	1,937	2,130	2,306	1,679	3,985	
40	Dublin, South (r.divs.)	37,552	42,767	618	847	1,298	1,539	1,881	2,007	2,125	2,226	2,357	2,566	2,797	2,879	3,120	3,234	3,436	3,653	2,667	6,320	
41	,, North (r. divs.)	38,917	24,972	562	651	797	889	1,019	1,060	1,122	1,174	1,225	1,302	1,415	1,451	1,541	1,596	1,673	1,757	1,957	3,714	
42	Dunshaughlin . .	109,049	22,240	578	642	737	807	892	924	972	995	1,022	1,094	1,170	1,218	1,276	1,342	1,454	1,557	866	2,423	
43	Edenderry . . .	165,205	35,536	468	566	702	806	952	1,033	1,120	1,176	1,227	1,368	1,543	1,641	1,749	1,907	2,052	2,208	4,057	6,265	
44	Gorey	127,697	36,112	399	567	860	1,115	1,450	1,592	1,748	1,868	1,957	2,200	2,483	2,617	2,776	2,962	3,126	3,334	3,242	6,576	
45	Longford, *part of* .	124,119†	43,905†	120	183	296	406	588	726	861	986	1,076	1,332	1,698	1,939	2,250	2,581	3,030	3,543	4,586	8,129	
46	Naas	186,901	51,719	828	1,012	1,274	1,427	1,719	1,834	1,975	2,077	2,183	2,423	2,739	2,881	3,089	3,322	3,601	3,982	5,370	9,352	
47	Parsonstown . . .	163,080	71,136	359	490	733	905	1,168	1,299	1,459	1,574	1,664	1,927	2,291	2,492	2,749	3,041	3,431	3,802	4,611	8,413	
48	Rathdown . . .	61,756	39,933	761	950	1,323	1,607	1,853	1,976	2,126	2,206	2,289	2,492	2,698	2,822	3,013	3,217	3,417	3,623	2,660	6,283	
49	Roscrea	143,515	61,529	365	480	673	872	1,143	1,291	1,506	1,618	1,715	2,014	2,464	2,673	2,942	3,228	3,627	4,098	3,827	7,925	
50	Shillelagh . . .	103,960	31,596	248	346	523	635	807	883	1,015	1,087	1,161	1,321	1,567	1,718	1,865	2,045	2,252	2,533	1,781	4,314	
	Total . . .	1,512,254	548,045	6,813	8,510	11,390	13,430	16,314	17,657	19,270	20,431	21,484	24,006	27,285	28,975	31,363	33,828	36,922	40,566	41,265	81,831	

† See Note, *ante*, p. 56 *a*.

Classification of Tenements.

Tenements in Town Divisions of Unions containing Boroughs.*

(SS.) No. 4.—Classification (*b*)—Showing the Number valued *at and above* certain Amounts.

Table of the Area, Population, and Number of Tenements in the Town Electoral Divisions of Eighteen Unions, containing Cities and Boroughs returning Members to Parliament.

Number.	Names of Unions.	Area in Statute Acres of Town Electoral Division.	Population according to Census of 1831 of Town Electoral Division.	NUMBER OF TENEMENTS VALUED																	Total Number of Tenements Valued in the Town Division.
				At £50 and upwards.	At £40 and upwards.	At £30 and upwards.	At £25 and upwards.	At £20 and upwards.	At £18 and upwards.	At £16 and upwards.	At £15 and upwards.	At £14 and upwards.	At £12 and upwards.	At £10 and upwards.	At £9 and upwards.	At £8 and upwards.	At £7 and upwards.	At £6 and upwards.	At £5 and upwards.	Under £5.	
1	Athlone	23,765	12,274	29	54	87	119	163	177	195	213	229	283	371	410	484	536	664	784	881	1,665
2	Bandon	11,941	10,581	54	75	141	186	262	295	327	351	373	430	503	543	589	634	674	726	734	1,460
3	Belfast	4,155	55,031	678	942	1,329	1,605	2,051	2,310	2,563	2,822	3,005	3,400	4,039	4,462	4,904	5,351	6,093	7,340	4,655	11,995
4	Cashel	18,787	12,582	72	112	188	243	344	374	420	447	469	540	633	662	720	783	850	915	1,368	2,283
5	Clonmel	13,733	16,140	132	241	385	467	608	652	687	729	762	835	925	993	1,096	1,176	1,273	1,435	711	2,146
6	Cork	13,848	95,363	1,001	1,391	1,930	2,349	2,965	3,257	3,570	3,836	4,060	4,620	5,306	5,557	6,317	6,627	7,297	7,990	6,478	14,468
7	Drogheda . . .	9,750	17,402	107	174	285	366	501	559	626	663	702	789	909	1,045	1,159	1,265	1,404	1,560	2,089	3,649
8	Dublin, South . .	667	140,000	2,448	3,311	4,464	5,303	6,210	6,452	6,812	7,254	7,590	8,611	10,039	10,050	10,167	10,256	10,607	11,093	1,463	12,556
9	,, North . .	No Return.	100,273	1,673	2,448	3,483	4,165	4,912	5,074	5,326	5,945	5,986	6,454	7,268	7,328	7,606	7,871	8,006	8,457	1,474	9,931
10	Dungannon . . .	1,228	3,847	11	20	49	69	100	112	130	154	172	198	252	260	299	347	393	441	425	866
11	Dungarvan . . .	17,310	16,028	101	142	216	261	342	356	384	422	437	516	587	612	651	697	782	855	1,455	2,310
12	Limerick . . .	29,879	66,554	556	767	1,131	1,341	1,673	1,801	1,967	2,090	2,202	2,430	2,804	2,914	3,189	3,379	3,680	4,011	3,734	7,745
13	Lisburn	1,120	5,745	20	35	69	87	123	144	185	206	221	291	351	382	423	460	491	549	605	1,154
14	Londonderry . .	767	13,750	119	181	270	332	426	472	537	604	623	719	888	943	1,022	1,091	1,194	1,410	1,001	2,411
15	Mallow	8,586	9,804	124	167	214	265	323	343	365	399	413	441	487	508	527	558	597	631	747	1,378
16	Newry	6,205	10,004	65	122	196	232	312	348	382	412	444	505	598	648	734	796	905	1,092	1,182	2,274
17	Sligo	2,883	15,518	57	92	172	237	285	365	428	483	508	528	642	731	787	834	899	1,080	1,569	2,649
18	Waterford . . .	8,734	28,821	380	499	660	796	1,001	1,082	1,171	1,254	1,331	1,470	1,784	1,802	1,882	2,013	2,145	2,349	2,365	4,714
	Total . . .	173,358	629,717	7,627	10,773	5,269	18,423	22,601	24,173	26,075	28,284	29,527	33,060	38,386	39,850	42,556	44,674	47,954	52,718	32,936	85,654

* See the Note *, *ante*, p. 55 *a*.

Classification of Tenements.

Tenements in Rural Districts.*

(SS.) No. 5.—Classification (*c.*)—Showing the number valued *under* certain Amounts.

Table of the Area, Population, and Number of Tenements in 32 Unions which do not contain Cities or Boroughs sending Members to Parliament, and the Rural Divisions of 18 Unions, comprising in all 774 Electoral Divisions, divided according to Provinces.

Number.	Names of Provinces and Unions.	Area in Statute Acres.	Population according to Census of 1831.	Number of Tenements valued at sums: Under £5	Under £6	Under £7	Under £8	Under £9	Under £10	Under £12	Under 14	Under £15	Under £16	Under £18	Under £20	Under £25	Under £30	Under £40	Under £50	Total Number of Tenements Valued.
	12 Unions in Ulster.																			
1	Banbridge	123,175	81,780	9,756	10,799	11,678	12,436	13,024	13,586	14,408	14,827	14,997	15,202	15,508	15,679	16,085	16,287	16,491	16,589	16,770
2	Belfast (Rural Division). .	43,547	25,481	3,019	3,367	3,581	3,675	3,801	3,896	4,077	4,212	4,252	4,314	4,402	4,466	4,642	4,769	4,933	5,027	5,349
3	Carrickmacross	59,480	36,927	2,875	3,393	3,860	4,199	4,457	4,682	5,010	5,201	5,282	5,350	5,468	5,545	5,651	5,713	5,778	5,798	5,858
4	Castlederg	91,598	21,295	783	978	1,159	1,314	1,437	1,523	1,683	1,839	1,892	1,924	2,002	2,047	2,131	2,176	2,228	2,237	2,260
5	Cootehill	106,549	63,472	2,225	3,209	3,972	4,680	5,295	5,737	6,473	7,026	7,221	7,378	7,607	7,792	8,077	8,177	8,292	8,332	8,427
6	Dungannon (Rural Div.) .	101,246	62,228	4,277	5,092	5,784	6,373	6,842	7,178	7,819	8,269	8,419	8,535	8,729	8,869	9,108	9,215	9,367	9,421	9,507
7	Kilkeel	81,529	26,833	3,338	3,761	4,106	4,389	4,584	4,735	4,951	5,104	5,171	5,214	5,283	5,319	5,392	5,424	5,479	5,516	5,558
8	Lisburn (Rural Div.) . .	118,180	67,604	6,722	7,316	7,814	8,269	8,733	9,090	9,696	10,165	10,385	10,600	10,927	11,184	11,643	11,926	12,268	12,436	12,739
9	Londonderry (Rural Div.) .	138,432	51,756	1,207	1,491	1,766	2,004	2,209	2,384	2,653	2,892	2,969	3,069	3,228	3,343	3,589	3,777	4,041	4,184	4,444
10	Lurgan	78,776	62,259	8,928	9,601	10,167	10,625	10,984	11,246	11,740	12,120	12,262	12,418	12,591	12,731	12,987	13,119	13,289	13,386	13,569
11	Newry (Rural Division) .	130,318	79,429	8,119	9,415	10,442	11,166	11,829	12,314	13,079	13,613	13,860	14,036	14,352	14,544	14,921	15,108	15,322	15,416	15,563
12	Newtown Limavady . . .	150,623	41,031	1,324	1,638	1,911	2,182	2,409	2,642	2,954	3,215	3,350	3,443	3,596	3,732	3,995	4,197	4,420	4,510	4,653
	Total . . .	1,223,453	620,095	52,573	60,060	66,240	71,312	75,604	79,013	84,543	88,483	90,060	91,483	93,693	95,251	98,221	99,888	101,908	102,852	104,697
	5 Unions in or partly in Connaught.																			
13	Athlone (Rural Division) .	175,123	59,778	5,671	6,264	6,795	7,164	7,593	7,815	8,289	8,612	8,725	8,835	9,013	9,138	9,412	9,560	9,767	9,893	10,249
14	Ballinasloe	224,571	99,206	9,559	10,617	11,540	12,171	12,690	13,060	13,589	13,886	14,009	14,128	14,299	14,456	14,703	14,862	15,060	15,178	15,666
15	Castlerea, *part of* . . .	131,921†	45,249†	5,477	6,156	6,531	6,867	7,093	7,261	7,464	7,618	7,684	7,733	7,809	7,851	7,944	7,980	8,027	8,065	8,241
16	Gort	106,836	38,187	1,154	1,345	1,477	1,609	1,698	1,783	1,969	2,114	2,161	2,198	2,262	2,329	2,471	2,560	2,672	2,754	2,980
17	Sligo (Rural Division) .	247,517	94,043	7,689	9,110	10,285	11,105	11,791	12,241	12,934	13,473	13,626	13,808	14,007	14,164	14,446	14,613	14,805	14,898	15,177
	Total . . .	885,968	336,463	29,550	33,492	36,628	38,916	40,865	42,160	44,245	45,703	46,205	46,702	47,390	47,938	48,976	49,575	50,331	50,788	52,313
	19 Unions in or partly in Munster.																			
18	Bandon (Rural Division) .	138,987	68,142	1,852	2,065	2,268	2,448	2,610	2,770	3,087	3,384	3,537	3,666	3,867	4,104	4,528	4,866	5,309	5,544	6,012
19	Carrick-on-Suir . . .	103,709	40,259	2,902	3,118	3,303	3,460	3,569	3,689	3,884	4,055	4,121	4,185	4,309	4,429	4,637	4,821	5,050	5,192	5,578
20	Cashel (Rural Division) .	143,003	48,357	4,330	4,642	4.951	5,141	5,342	5,501	5,809	6,071	6,165	6,276	6,437	6,582	6,899	7,076	7,334	7,493	7,960
21	Clogheen	136,430	42,025	5,405	5,704	5,969	6,188	6,356	6,509	6,774	7,007	7,071	7,148	7,261	7,351	7,534	7,665	7,795	7,856	8,034

* See the Note *, *ante*, p. 55 *a*.

† See Note, *ante*, p. 56 *a*.

Classification of Tenements.

Tenements in Rural Districts.

(SS.) No. 5.—Classification (*c.*)—*continued.*

Number.	Names of Provinces and Unions.	Area in Statute Acres.	Population according to Census of 1831.	NUMBER OF TENEMENTS VALUED AT SUMS																	Total Number of Tenements Valued.
				Under £5	Under £6	Under £7	Under £8	Under £9	Under £10	Under £12	Under £14	Under £15	Under £16	Under £18	Under £20	Under £25	Under £30	Under £40	Under £50		
	Munster—*continued.*																				
22	Clonmel (Rural Divisions) .	76,225	21,161	1,757	1,850	1,985	2,084	2,140	2,198	2,300	2,404	2,428	2,466	2,516	2,556	2,642	2,707	2,798	2,861	3,120	
23	Cork (Rural Divisions) . .	128,840	62,976	7,471	7,862	8,171	8,371	8,554	8,691	9,005	9,241	9,313	9,444	9,572	9,726	10,047	10,303	10,673	10,931	11,818	
24	Dunmanway	92,543	30,138	752	810	857	901	942	979	1,067	1,155	1,209	1,244	1,322	1,388	1,592	1,723	1,931	2,078	2,255	
25	Dungarvan (Rural Divisions)	141,929	41,506	2,113	2,277	2,413	2,533	2,623	2,691	2,862	2,993	3,059	3,116	3,248	3,309	3,569	3,699	3,918	4,070	4,428	
26	Fermoy	209,520	85,005	8,335	8,708	8,995	9,208	9,504	9,718	10,065	10,387	10,506	10,645	10,832	11,012	11,358	11,603	11,937	12,117	13,886	
27	Kanturk	254,367	71,844	1,330	1,486	1,657	1,808	1,939	2,061	2,312	2,542	2,640	2,762	2,945	3,117	3,492	3,796	4,246	4,513	5,161	
28	Kilmallock	167,242	74,810	6,755	7,037	7,292	7,493	7,666	7,828	8,083	8,334	8,452	8,557	8,711	8,893	9,310	9,602	10,091	10,422	11,404	
29	Limerick (Rur. Div.) *part of*	95,206†	43,964†	1,228	1,403	1,556	1,701	1,869	1,962	2,157	2,350	2,449	2,517	2,666	2,773	3,018	3,220	3,488	3,649	4,205	
30	Lismore	100,363	34,382	1,575	1,771	1,940	2,061	2,199	2,321	2,490	2,629	2,700	2,758	2,837	2,923	3,080	3,194	3,344	3,458	3,712	
31	Listowel	190,235	65,198	7,622	7,940	8,240	8,501	8,731	8,935	9,291	9,619	9,776	9,934	10,130	10,313	10,731	10,988	11,320	11,482	11,698	
32	Macroom	194,981	53,166	1,457	1,634	1,766	1,871	1,991	2,108	2,340	2,513	2,592	2,693	2,869	3,030	3,366	3,636	3,995	4,236	4,806	
33	Mallow (Rural Divisions) .	141,169	49,272	2,400	2,568	2,771	2,913	3,056	3,159	3,373	3,558	3,625	3,699	3,820	3,934	4,142	4,315	4,564	4,771	5,426	
34	Newcastle	182,087	51,650	3,318	3,522	3,700	3,842	4,009	4,136	4,415	4,621	4,723	4,837	4,985	5,130	5,470	5,731	6,182	6,409	6,958	
35	Tipperary	169,544	70,853	4,434	4,751	5,054	5,281	5,485	5,696	6,020	6,310	6,420	6,586	6,819	7,033	7,442	7,733	8,170	8,429	9,009	
36	Waterford (Rural Divisions)	146,598	50,843	1,596	1,832	2,049	2,210	2,337	2,469	2,748	2,987	3,099	3,211	3,373	3,522	3,831	4,080	4,546	4,802	5,417	
	Total . . .	2,812,978	1,005,551	66,632	70,980	74,937	78,015	80,922	83,421	88,082	92,160	93,885	95,744	98,519	101,125	106,688	110,758	116,691	120,313	130,887	
	14 Unions in (or partly in) Leinster.																				
37	Balrothery	76,364	28,124	2,549	2,746	2,864	2,976	3,074	3,136	3,288	3,411	3,452	3,508	3,575	3,631	3,744	3,820	3,941	4,038	4,472	
38	Celbridge	86,623	26,197	1,413	1,693	1,852	1,953	2,052	2,099	2,256	2,363	2,406	2,497	2,562	2,609	2,756	2,826	2,961	3,045	3,660	
39	Drogheda (Rural Divisions) .	87,516	32,279	1,679	1,855	2,048	2,195	2,347	2,462	2,606	2,735	2,815	2,871	2,948	3,035	3,195	3,297	3,439	3,527	3,985	
40	Dublin, South (Rural Divs.)	37,552	42,767	2,667	2,884	3,086	3,200	3,441	3,523	3,754	3,963	4,094	4,195	4,313	4,439	4,781	5,022	5,473	5,702	6,320	
41	Dublin, North (Rural Divs.)	38,917	24,972	1,957	2,041	2,118	2,173	2,263	2,299	2,412	2,489	2,540	2,592	2,654	2,695	2,825	2,917	3,063	3,152	3,714	
42	Dunshaughlin	109,049	22,240	866	969	1,081	1,147	1,205	1,253	1,329	1,401	1,428	1,451	1,499	1,531	1,616	1,686	1,781	1,845	2,423	
43	Edenderry	165,205	35,536	4,057	4,213	4,358	4,516	4,624	4,722	4,897	5,038	5,089	5,145	5,232	5,313	5,459	5,563	5,699	5,797	6,265	
44	Gorey	127,697	36,112	3,242	3,450	3,614	3,800	3,959	4,093	4,376	4,619	4,708	4,828	4,984	5,126	5,461	5,716	6,009	6,177	6,576	
45	Longford, *part of* . . .	124,119‡	43,905†	4,586	5,099	5,548	5,879	6,190	6,431	6,797	7,053	7,143	7,268	7,403	7,541	7,723	7,833	7,946	8,009	8,129	
46	Naas	186,901	51,719	5,370	5,751	6,030	6,263	6,471	6,613	6,929	7,169	7,275	7,377	7,518	7,633	7,925	8,078	8,340	8,524	9,352	
47	Parsonstown	163,080	71,136	4,611	4,982	5,372	5,664	5,921	6,122	6,486	6,749	6,839	6,954	7,114	7,245	7,508	7,680	7,923	8,054	8,413	
48	Rathdown	61,756	39,933	2,660	2,866	3,066	3,270	3,461	3,585	3,791	3,994	4,077	4,157	4,307	4,430	4,676	4,960	5,333	5,522	6,283	
49	Roscrea	143,515	61,529	3,827	4,298	4,697	4,983	5,252	5,461	5,911	6,210	6,307	6,419	6,634	6,782	7,053	7,252	7,445	7,560	7,925	
50	Shillelagh	103,960	31,596	1,781	2,062	2,269	2,449	2,596	2,747	2,993	3,153	3,227	3,299	3,431	3,507	3,679	3,791	3,968	4,066	4,314	
	Total . . .	1,512,254	548,045	41,265	44,909	48,003	50,468	52,856	54,546	57,825	60,347	61,400	62,561	64,174	65,517	68,401	70,441	73,321	75,018	81,831	

† See note *ante* p. 56 *a*.

Classification of Tenements.

Tenements in Town Divisions of Unions containing Boroughs.*

(SS.) No. 6.—Classification (*c*)—Showing the Number valued *under* certain Amounts.

Table of the Area, Population, and Number of Tenements in the Town Electoral Divisions of Eighteen Unions, containing Cities and Boroughs returning Members to Parliament.

Number.	Names of Unions.	Area in Statute Acres.	Population according to Census of 1831.	NUMBER OF TENEMENTS VALUED																Number of Tenements Valued in the Town Division.
				Under £5.	Under £6.	Under £7.	Under £8.	Under £9.	Under £10.	Under £12.	Under £14.	Under £15.	Under £16.	Under £18.	Under £20.	Under £25.	Under £30.	Under £40.	Under £50.	
1	Athlone	23,765	12,274	881	1,001	1,129	1,181	1,255	1,294	1,382	1,436	1,452	1,470	1,488	1,502	1,546	1,578	1,611	1,636	1,665
2	Bandon	11,941	10,581	734	786	826	871	917	957	1,030	1,087	1,109	1,133	1,165	1,198	1,274	1,319	1,385	1,406	1,460
3	Belfast	4,155	55,031	4,655	5,902	6,644	7,091	7,533	7,956	8,595	8,990	9,173	9,432	9,685	9,944	10,390	10,666	11,053	11,317	11,995
4	Cashel	18,787	12,582	1,368	1,433	1,500	1,563	1,621	1,650	1,743	1,814	1,836	1,863	1,909	1,939	2,040	2,095	2,171	2,211	2,283
5	Clonmel	13,733	16,140	711	873	970	1,050	1,153	1,221	1,311	1,384	1,417	1,459	1,494	1,538	1,679	1,761	1,905	2,014	2,146
6	Cork	13,848	95,363	6,478	7,171	7,841	8,151	8,911	9,162	9,848	10,408	10,632	10,898	11,211	11,503	12,119	12,538	13,077	13,467	14,468
7	Drogheda	9,750	17,402	2,089	2,245	2,384	2,490	2,604	2,740	2,860	2,947	2,986	3,023	3,090	3,148	3,283	3,364	3,475	3,542	3,649
8	Dublin, South	667	140,000	1,463	1,949	2,300	2,389	2,506	2,517	3,945	4,966	5,302	5,744	6,104	6,346	7,253	8,092	9,245	10,108	12,556
9	Dublin, North	No Return.	100,273	1,474	1,925	2,060	2,325	2,603	2,663	3,477	3,945	3,986	4,605	4,857	5,019	5,766	6,448	7,483	8,258	9,931
10	Dungannon	1,228	3,847	425	473	519	567	606	614	668	694	712	736	754	766	797	817	846	855	866
11	Dungarvan	17,310	16,028	1,455	1,528	1,613	1,659	1,698	1,723	1,794	1,873	1,888	1,926	1,954	1,968	2,049	2,094	2,168	2,209	2,310
12	Limerick	29,879	66,554	3,734	4,065	4,366	4,556	4,831	4,941	5,315	5,543	5,655	5,778	5,944	6,072	6,404	6,614	6,978	7,189	7,745
13	Lisburn	1,120	5,745	605	663	694	731	772	803	863	933	948	969	1,010	1,031	1,067	1,085	1,119	1,134	1,154
14	Londonderry	767	13,750	1,001	1,217	1,320	1,389	1,468	1,523	1,692	1,788	1,807	1,874	1,939	1,985	2,079	2,141	2,230	2,292	2,411
15	Mallow	8,586	9,804	747	781	820	851	870	891	937	965	979	1,013	1,035	1,055	1,113	1,164	1,211	1,254	1,378
16	Newry	6,205	10,004	1,182	1,369	1,478	1,540	1,626	1,676	1,769	1,830	1,862	1,892	1,926	1,962	2,042	2,078	2,152	2,209	2,274
17	Sligo	2,883	15,518	1,569	1,750	1,815	1,862	1,918	2,007	2,121	2,141	2,166	2,221	2,284	2,364	2,412	2,477	2,557	2,592	2,649
18	Waterford	8,734	28,821	2,365	2,569	2,701	2,832	2,912	2,930	3,244	3,383	3,460	3,543	3,632	3,713	3,918	4,054	4,215	4,334	4,714
	Total	173,358	629,717	32,936	37,700	40,980	43,098	45,804	47,268	52,594	56,127	57,370	59,579	61,481	63,053	67,231	70,385	74,881	78,027	85,654

* See the Note *, *ante*, p. 55 *a*.

Classification of Tenements.

(S.)—No. 2.*—Summary of 50 Unions.

Table of the Area, Population, and Number of Tenements valued in 32 Unions not containing Boroughs returning Members to Parliament, and 18 Unions containing such Boroughs.—Distinguishing Unions containing Boroughs from Rural Unions.

Classification (*a*).—Showing the Number valued *at and between* certain Amounts.—Totals of Tables (SS), No. 7 and 8.

	Area.	Population.	NUMBER OF TENEMENTS VALUED																	Total.
			Under £5.	At £5 and under £6.	At £6 and under £7.	At £7 and under £8.	At £8 and under £9.	At £9 and under £10.	At £10 and under £12.	At £12 and under £14.	At £14 and under £15.	At £15 and under £16.	At £16 and under £18.	At £18 and under £20.	At £20 and under £25.	At £25 and under £30.	At £30 and under £40.	At £40 and under £50.	At £50 and upwards.	
Total of 32 Unions not containing Boroughs . .	4,304,348	1,583,596	124,266	11,841	9,818	8,061	6,881	5,630	9,538	7,247	2,908	3,050	4,464	3,744	7,600	5,144	6,951	4,051	13,101	234,295
Total of 18 Borough Unions	2,303,663	1,556,275	98,690	12,344	9,829	6,960	7,361	4,727	11,343	8,284	3,192	4,099	4,724	3,883	9,033	6,386	9,134	5,815	15,283	221,087
Total for all the Unions in Ireland whence Returns have been made	6,608,011	3,139,871	222,956	24,185	19,647	15,021	14,242	10,357	20,881	15,531	6,100	7,149	9,188	7,627	16,633	11,530	16,085	9,866	28,384	455,382

Classification (*b*).—Showing the Number valued *at and above* certain Amounts.—Totals of Tables (SS), No. 9 and 10.

	Area.	Population.	NUMBER OF TENEMENTS VALUED																	Total.
			At £50 and upwards.	At £40 and upwards.	At £30 and upwards.	At £25 and upwards.	At £20 and upwards.	At £18 and upwards.	At £16 and upwards.	At £15 and upwards.	At £14 and upwards.	At £12 and upwards.	At £10 and upwards.	At £9 and upwards.	At £8 and upwards.	At £7 and upwards.	At £6 and upwards.	At £5 and upwards.	Under £5.	
Total of 32 Unions not containing Boroughs . .	4,304,348	1,583,596	13,101	17,152	24,103	29,247	36,847	40,591	45,055	48,105	51,013	58,260	67,798	73,428	80,309	88,370	98,188	110,029	124,266	234,295
Total of 18 Borough Unions	2,303,663	1,556,275	15,283	21,098	30,232	36,618	45,651	49,534	54,258	58,357	61,549	69,833	81,176	85,903	93,264	100,224	110,053	122,397	98,690	221,087
Total for all the Unions in Ireland whence Returns have been made	6,608,011	3,139,871	28,384	38,250	54,335	65,865	82,498	90,125	99,313	106,462	112,562	128,093	148,974	159,331	173,573	188,594	208,241	232,426	222,956	455,382

Classification (*c*).—Showing the Number valued *under* certain Amounts.—Totals of Tables (SS), No. 11 and 12.

	Area.	Population.	NUMBER OF TENEMENTS VALUED																Total.
			Under £5.	Under £6.	Under £7.	Under £8.	Under £9.	Under £10.	Under £12.	Under £14.	Under £15.	Under £16.	Under £18.	Under £20.	Under £25.	Under £30.	Under £40.	Under £50.	
Total of 32 Unions not containing Boroughs. .	4,304,348	1,583,596	124,266	136,107	145,925	153,986	160,867	166,497	176,035	183,282	186,190	189,240	193,704	197,448	205,048	210,192	217,143	221,194	234,295
Total of 18 Borough Unions	2,303,663	1,556,275	98,690	111,034	120,863	127,823	135,184	139,911	151,254	159,538	162,730	166,829	171,553	175,436	184,469	190,855	199,989	205,804	221,087
Total for all the Unions in Ireland whence Returns have been made	6,608,011	3,139,871	222,956	247,141	266,788	281,809	296,051	306,408	327,289	342,820	348,920	356,069	365,257	372,884	389,517	401,047	417,132	426,998	455,382

* The Tables, of which this is the summary, were annexed to the Second Report. They are now repeated with the addition of the Unions of Belfast and Cootehill, which have been since received. The Union of Dundalk has been omitted, part only of that Union being comprised in the 32 Unions not containing Boroughs, and also a separate result for the 18 Unions containing Boroughs, the value of property in which is in many cases affected throughout their entire extent by the proximity of the City or Borough.

Classification of Tenements.

Tenements in 32 Rural Unions.*

(SS.) No. 7.—Classification (*a*), showing the Number Valued *at and between* certain Amounts.

Table of the Area, Population, and the Number of Tenements in Thirty-two Unions, which do not include Cities or Boroughs sending Members to Parliament.

Number.	Names of Unions.	Area in Statute Acres.	Population according to Census of 1831.	NUMBER OF TENEMENTS VALUED. Under £5.	At £5 and under £6.	At £6 and under £7.	At £7 and under £8.	At £8 and under £9.	At £9 and under £10.	At £10 and under £12.	At £12 and under £14.	At £14 and under £15.	At £15 and under £16.	At £16 and under £18.	At £18 and under £20.	At £20 and under £25.	At £25 and under £30.	At £30 and under £40.	At £40 and under £50.	At £50 and upwards.	Total Number of Tenements Valued in the Union.
1	Balrothery . . .	76,364	28,124	2,549	197	118	112	98	62	152	123	41	56	67	56	113	76	121	97	434	4,472
2	Ballinasloe . . .	224,571	99,206	9,559	1,058	923	631	519	370	529	297	123	119	171	157	247	159	198	118	488	15,666
3	Banbridge . . .	123,175	81,780	9,756	1,043	879	758	588	562	822	419	170	205	306	171	406	202	204	98	181	16,770
4	Carrick-on-Suir . .	103,709	40,259	2,902	216	185	157	109	120	195	171	66	64	124	120	208	184	229	142	386	5,578
5	Castlederg . . .	91,598	21,295	783	195	181	155	123	86	160	156	53	32	78	45	84	45	52	9	23	2,260
6	Carrickmacross . .	59,480	36,927	2,875	518	467	339	258	225	328	191	81	68	118	77	106	62	65	20	60	5,858
7	Castlerea, *part of* .	131,921†	45,249†	5,477	679	375	336	226	168	203	154	66	49	76	42	93	36	47	38	176	8,241
8	Celbridge . . .	86,623	26,197	1,413	280	159	101	99	47	157	107	43	91	65	47	147	70	135	84	615	3,660
9	Clogheen	136,430	42,025	5,405	299	265	219	168	153	265	233	64	77	113	90	183	131	130	61	178	8,034
10	Cootehill	106,549	63,472	2,225	984	763	708	615	442	736	553	195	157	229	185	285	100	115	40	95	8,427
11	Dunshaughlin . .	109,049	22,240	866	103	112	66	58	48	76	72	27	23	48	32	85	70	95	64	578	2,423
12	Dunmanway . .	92,543	30,138	752	58	47	44	41	37	88	83	54	35	78	66	204	131	208	147	177	2,255
13	Edenderry . . .	165,205	35,536	4,057	156	145	158	108	98	175	141	51	56	87	81	146	104	136	98	468	6,265
14	Fermoy	209,520	85,005	8,335	373	287	213	296	214	347	322	119	139	187	180	346	245	334	180	1,769	13,886
15	Gorey	127,697	36,112	3,242	208	164	186	159	134	283	243	89	120	156	142	335	255	293	168	399	6,576
16	Gort	106,836	38,187	1,154	191	132	132	89	85	186	145	47	37	64	67	142	89	112	82	226	2,980
17	Kilkeel	81,529	26,833	3,338	423	345	283	195	151	216	153	67	43	69	36	73	32	55	37	42	5,558
18	Kanturk	254,367	71,844	1,330	156	171	151	131	122	251	230	98	122	183	172	375	304	450	267	648	5,161
19	Kilmallock . . .	167,242	74,810	6,755	282	255	201	173	162	255	251	118	105	154	182	417	292	489	331	982	11,404
20	Lismore	100,363	34,382	1,575	196	169	121	138	122	169	139	71	58	79	86	157	114	150	114	254	3,712
21	Listowel	190,235	65,198	7,622	318	300	261	230	204	356	328	157	158	196	183	418	257	332	162	216	11,698
22	Longford, *part of* .	124,119†	43,905†	4,586	513	449	331	311	241	366	256	90	125	135	138	182	110	113	63	120	8,129
23	Lurgan	78,776	62,259	8,928	673	566	458	359	262	494	380	142	156	173	140	256	132	170	97	183	13,569
24	Macroom . . .	194,981	53,166	1,457	177	132	105	120	117	232	173	79	101	176	161	336	270	359	241	570	4,806
25	Naas	186,901	51,719	5,370	381	279	233	208	142	316	240	106	102	141	115	292	153	262	184	828	9,352
26	Newcastle . . .	182,087	51,650	3,318	204	178	142	167	127	279	206	102	114	148	145	340	261	451	227	549	6,958
27	Newtown Limavady	150,623	41,031	1,324	314	273	271	227	233	312	261	135	93	153	136	263	202	223	90	143	4,653
28	Parsonstown . . .	163,080	71,136	4,611	371	390	292	257	201	364	263	90	115	160	131	263	172	243	131	359	8,413
29	Rathdown . . .	61,756	39,933	2,660	206	200	204	191	124	206	203	83	80	150	123	246	284	373	189	761	6,283
30	Roscrea	143,515	61,529	3,827	471	399	286	269	209	450	299	97	112	215	148	271	199	193	115	365	7,925
31	Shillelagh . . .	103,960	31,596	1,781	281	207	180	147	151	246	160	74	72	132	76	172	112	177	98	248	4,314
32	Tipperary . . .	169,544	70,853	4,434	317	303	227	204	211	324	290	110	166	233	214	409	291	437	259	580	9,009
	Total . . .	4,304,348	1,583,596	124,266	11,841	9,818	8,061	6,881	5,630	9,538	7,247	2,908	3,050	4,464	3,744	7,600	5,144	6,951	4,051	13,101	234,295

* This and the following Tables, to p. 70 *a*, were annexed to the Second Report. Since that Report was presented, returns have been obtained from the Unions of Belfast and Cootehill, which have been introduced into these Tables. The Union of Dundalk, the return from which was defective, has been omitted. The whole of these tables have been carefully revised and compared with the original returns of the Clerks of the Unions. The above Table of 32 Rural Unions comprises 489 electoral divisions. By adding to these the rural electoral divisions of the 18 Unions containing boroughs, the tenements in 774 rural electoral divisions may be made the basis of an estimate of the probable number in all the rural districts of Ireland. Tables thus formed will be found *ante*, p. 54 *a*, &c.

† See Note, *ante*, p. 56 *a*.

Classification of Tenements.

Tenements in 18 Unions containing Boroughs.*

(SS.) No. 8..—Classification (*a*.)

Table of the Area, Population, and the Number of Tenements in Eighteen Unions, which contain Cities or Boroughs which send Members to Parliament.

Number.	Names of Unions.	Area in Statute Acres.	Population according to Census of 1831.	NUMBER OF TENEMENTS VALUED																		Total Number of Tenements Valued.
				Under £5.	At £5 and under £6.	At £6 and under £7.	At £7 and under £8.	At £8 and under £9.	At £9 and under £10.	At £10 and under £12.	At £12 and under £14.	At £14 and under £15.	At £15 and under £16.	At £16 and under £18.	At £18 and under £20.	At £20 and under £25.	At £25 and under £30.	At £30 and under £40.	At £40 and under £50.	At £50 and upwards.	
1	Athlone	198,888	72,052	6,552	713	659	421	503	261	562	377	129	128	196	139	318	180	240	151	385	11,914
2	Bandon	150,928	78,723	2,586	265	243	225	208	200	390	354	175	153	233	270	500	383	509	256	522	7,472
3	Belfast	47,702	80,512	7,674	1,595	956	541	568	518	820	530	223	321	341	323	622	403	551	358	1,000	17,344
4	Cashel	161,790	60,939	5,698	377	376	253	259	188	401	333	116	138	207	175	418	232	334	199	539	10,243
5	Clonmel	89,958	37,301	2,468	255	232	179	159	126	192	177	57	80	85	84	227	147	235	172	391	5,266
6	Cork	142,688	158,339	13,949	1,084	979	510	943	388	1,000	796	296	397	441	446	937	675	909	648	1,888	26,286
7	Drogheda . . .	97,266	49,681	3,768	332	332	253	266	251	264	216	119	93	144	145	295	183	253	155	565	7,634
8	Dublin, South . .	38,219	182,767	4,130	703	553	203	358	93	1,659	1,230	467	543	478	368	1,249	1,080	1,604	1,092	3,066	18,876
9	Dublin, North . .	38,917†	125,245	3,431	535	212	320	368	96	927	545	92	671	314	203	877	774	1,181	864	2,235	13,645
10	Dungannon . . .	102,474	66,075	4,702	863	738	637	508	344	695	476	168	140	212	152	270	127	181	63	97	10,373
11	Dungarvan . . .	159,239	57,534	3,568	237	221	166	129	93	242	210	81	95	160	75	341	175	293	193	459	6,738
12	Limerick, *part of* .	125,085‡	110,518‡	4,962	506	454	335	443	203	569	421	211	191	315	235	577	412	632	372	1,112	11,950
13	Lisburn	119,300	73,349	7,327	652	529	492	505	388	666	539	235	236	368	278	495	301	376	183	323	13,893
14	Londonderry . . .	139,199	65,506	2,208	500	378	307	284	230	438	335	96	167	224	161	340	250	353	205	379	6,855
15	Mallow	149,755	59,076	3,147	202	242	173	162	124	260	213	81	108	143	134	266	224	296	250	779	6,804
16	Newry	136,523	89,433	9,301	1,483	1,136	786	749	535	858	595	279	206	350	228	457	223	288	151	212	17,837
17	Sligo	250,400	109,561	9,258	1,602	1,240	867	742	539	807	559	178	237	262	237	330	232	272	128	336	17,826
18	Waterford . . .	155,332	79,664	3,961	440	349	292	207	150	593	378	189	195	251	230	514	385	627	375	995	10,131
	Total . . .	2,303,663	1,556,275	98,690	12,344	9,829	6,960	7,361	4,727	11,343	8,284	3,192	4,099	4,724	3,883	9,033	6,386	9,134	5,815	15,283	221,087

* Since the Second Report was presented, the return from the Union of Belfast has been received, and has been introduced into this Table, which is also corrected by omitting the Union of Dundalk, the return from which was defective.

† This return of the area of North Dublin Union does not comprise that of the city division of the same, no return having been made of the area of that division.

‡ Vide Note, *ante*, p. 56 *a*.

Classification of Tenements.

Tenements in 32 Rural Unions.

(SS.) No. 9.—Classification (*b*), showing the Number Valued *at and above* certain Amounts.

Table of the Area, Population, and the Number of Tenements in Thirty-two Unions, which do not include Cities or Boroughs returning Members to Parliament.

Number.	NAMES OF UNIONS.	Area in Statute Acres.	Population according to the Census of 1831.	NUMBER OF TENEMENTS VALUED																		Total Number of Tenements Valued in the Union.
				At £50 and upwards.	At £40 and upwards.	At £30 and upwards.	At £25 and upwards.	At £20 and upwards.	At £18 and upwards.	At £16 and upwards.	At £15 and upwards.	At £14 and upwards.	At £12 and upwards.	At £10 and upwards.	At £9 and upwards.	At £8 and upwards	At £7 and upwards.	At £6 and upwards.	At £5 and upwards.	Under £5.	
1	Balrothery . . .	76,364	28,124	434	531	652	728	841	897	964	1,020	1,061	1,184	1,336	1,398	1,496	1,608	1,726	1,923	2,549	4,472
2	Ballinasloe . . .	224,571	99,206	488	606	804	963	1,210	1,367	1,538	1,657	1,780	2,077	2,606	2,976	3,495	4,126	5,049	6,107	9,559	15,666
3	Banbridge . . .	123,175	81,780	181	279	483	685	1,091	1,262	1,568	1,773	1,943	2,362	3,184	3,746	4,334	5,092	5,971	7,014	9,756	16,770
4	Carrick-on-Suir . .	103,709	40,259	386	528	757	941	1,149	1,269	1,393	1,457	1,523	1,694	1,889	2,009	2,118	2,275	2,460	2,676	2,902	5,578
5	Castlederg . . .	91,598	21,295	23	32	84	129	213	258	336	368	421	577	737	823	946	1,101	1,282	1,477	783	2,260
6	Carrickmacross . .	59,480	36,927	60	80	145	207	313	390	508	576	657	848	1,176	1,401	1,659	1,998	2,465	2,983	2,875	5,858
7	Castlerea, *part of* .	131,921†	45,249†	176	214	261	297	390	432	508	557	623	777	980	1,148	1,374	1,710	2,085	2,764	5,477	8,241
8	Celbridge . . .	86,623	26,197	615	699	834	904	1,051	1,098	1,163	1,254	1,297	1,404	1,561	1,608	1,707	1,808	1,967	2,247	1,413	3,660
9	Clogheen . . .	136,430	42,025	178	239	369	500	683	773	886	963	1,027	1,260	1,525	1,678	1,846	2,065	2,330	2,629	5,405	8,034
10	Cootehill . . .	106,549	63,472	95	135	250	350	635	820	1,049	1,206	1,401	1,954	2,690	3,132	3,747	4,455	5,218	6,202	2,225	8,427
11	Dunshaughlin . .	109,049	22,240	578	642	737	807	892	924	972	995	1,022	1,094	1,170	1,218	1,276	1,342	1,454	1,557	866	2,423
12	Dunmanway . . .	92,543	30,138	177	324	532	663	867	933	1,011	1,046	1,100	1,188	1,276	1,313	1,354	1,398	1,445	1,503	752	2,255
13	Edenderry . . .	165,205	35,536	468	566	702	806	952	1,033	1,120	1,176	1,227	1,368	1,543	1,641	1,749	1,907	2,052	2,208	4,057	6,265
14	Fermoy	209,520	85,005	1,769	1,949	2,283	2,528	2,874	3,054	3,241	3,380	3,499	3,821	4,168	4,382	4,678	4,891	5,178	5,551	8,335	13,886
15	Gorey	127,697	36,112	399	567	860	1,115	1,450	1,592	1,748	1,868	1,957	2,200	2,483	2,617	2,776	2,962	3,126	3,334	3,242	6,576
16	Gort	106,836	38,187	226	308	420	509	651	718	782	819	866	1,011	1,197	1,282	1,371	1,503	1,635	1,826	1,154	2,980
17	Kilkeel	81,529	26,833	42	79	134	166	239	275	344	387	454	607	823	974	1,169	1,452	1,797	2,220	3,338	5,558
18	Kanturk	254,367	71,844	648	915	1,365	1,669	2,044	2,216	2,399	2,521	2,619	2,849	3,100	3,222	3,353	3,504	3,675	3,831	1,330	5,161
19	Kilmallock . . .	167,242	74,810	982	1,313	1,802	2,094	2,511	2,693	2,847	2,952	3,070	3,321	3,576	3,738	3,911	4,112	4,367	4,649	6,755	11,404
20	Lismore	100,363	34,382	254	368	518	632	789	875	954	1,012	1,083	1,222	1,391	1,513	1,651	1,772	1,941	2,137	1,575	3,712
21	Listowel	190,235	65,198	216	378	710	967	1,385	1,568	1,764	1,922	2,079	2,407	2,763	2,967	3,197	3,458	3,758	4,076	7,622	11,698
22	Longford, *part of* .	124,119†	43,905†	120	183	296	406	588	726	861	986	1,076	1,332	1,698	1,939	2,250	2,581	3,030	3,543	4,586	8,129
23	Lurgan	78,776	62,259	183	280	450	582	838	978	1,151	1,307	1,449	1,829	2,323	2,585	2,944	3,402	3,963	4,641	8,928	13,569
24	Macroom. . . .	194,981	53,166	570	811	1,170	1,440	1,776	1,937	2,113	2,214	2 293	2,466	2,698	2,815	2,935	3,040	3,172	3,349	1,457	4,806
25	Naas	186,901	51,719	828	1,012	1,274	1,427	1,719	1,834	1,975	2,077	2,183	2,423	2,739	2,881	3,089	3,322	3,601	3,982	5,370	9,352
26	Newcastle . . .	182,087	51,650	549	776	1,227	1,488	1,828	1,973	2,121	2,235	2,337	2,543	2,822	2,949	3,116	3,258	3,436	3,640	3,318	6,958
27	Newtown Limavady.	150,623	41,031	143	233	456	658	921	1,057	1,210	1,303	1,438	1,699	2,011	2,244	2,471	2,742	3,015	3,329	1,324	4,653
28	Parsonstown . . .	163,080	71,136	359	490	733	905	1,168	1,299	1,459	1,574	1,664	1,927	2,291	2,492	2,749	3,041	3,431	3,802	4,611	8,413
29	Rathdown . . .	61,756	39,933	761	950	1,323	1,607	1,853	1,976	2,126	2,206	2,289	2,492	2,698	2,822	3,013	3,217	3,417	3,623	2,660	6,283
30	Roscrea	143,515	61,529	365	480	673	872	1,143	1,291	1,506	1,618	1,715	2,014	2,464	2,673	2,942	3,228	3,627	4,098	3,827	7,925
31	Shillelagh . . .	103,960	31,596	248	346	523	635	807	883	1,015	1,087	1,161	1,321	1,567	1,718	1,865	2,045	2,252	2,533	1,781	4,314
32	Tipperary . . .	169,554	70,853	580	839	1,276	1,567	1,976	2,190	2,423	2,589	2,699	2,989	3,313	3,524	3,728	3,955	4,258	4,575	4,434	9,009
	Total . . .	4,304,348	1,583,596	13,101	17,152	24,103	29,247	36,847	40,591	45,055	48,105	51,013	58,260	67,798	73,428	80,309	88,370	98,188	110,029	124,266	234,295

† See Note, *ante*, p. 56 *a*.

Classification of Tenements.

Tenements in 18 Unions containing Boroughs.¶

(SS.) No. 10.—Classification (*b*).—Showing the Number valued *at and above* certain amounts.

Table of the Area, Population, and the Number of Tenements in 18 Unions, containing Cities or Boroughs returning Members to Parliament.

Number.	Names of Unions.	Area in Statute Acres.	Population according to the Census of 1831.	NUMBER OF TENEMENTS VALUED																		Total Number of Tenements Valued in the Union.
				At £50 and upwards.	At £40 and upwards.	At £30 and upwards.	At £25 and upwards.	At £20 and upwards.	At £18 and upwards.	At £16 and upwards.	At £15 and upwards.	At £14 and upwards.	At £12 and upwards.	At £10 and upwards.	At £9 and upwards.	At £8. and upwards.	At £7 and upwards.	At £6 and upwards.	At £5 and upwards.	Under £5.	
1	Athlone	198,888	72,052	385	536	776	956	1,274	1,413	1,609	1,737	1,866	2,243	2,805	3,066	3,569	3,990	4,649	5,362	6,552	11,914
2	Bandon	150,928	78,723	522	778	1,287	1,670	2,170	2,440	2,673	2,826	3,001	3,355	3,745	3,945	4,153	4,378	4,621	4,886	2,586	7,472
3	Belfast	47,702	80,512	1,000	1,358	1,909	2,312	2,934	3,257	3,598	3,919	4,142	4,672	5,492	6,010	6,578	7,119	8,075	9,670	7,674	17,344
4	Cashel	161,790	60,939	539	738	1,072	1,304	1,722	1,897	2,104	2,242	2,358	2,691	3,092	3,280	3,539	3,792	4,168	4,545	5,698	10,243
5	Clonmel	89,958	37,301	391	563	798	945	1,172	1,256	1,341	1,421	1,478	1,655	1,847	1,973	2,132	2,311	2,543	2,798	2,468	5,266
6	Cork	142,688	158,339	1,888	2,536	3,445	4,120	5,057	5,503	5,944	6,341	6,637	7,433	8,433	8,821	9,764	10,274	11,253	12,337	13,949	26,286
7	Drogheda . . .	97,266	49,681	565	720	973	1,156	1,451	1,596	1,740	1,833	1,952	2,168	2,432	2,683	2,949	3,202	3,534	3,866	3,768	7,634
8	Dublin, South . .	38,219	182,767	3,066	4,158	5,762	6,842	8,091	8,459	8,937	9,480	9,947	11,177	12,836	12,929	13,287	13,490	14,043	14,746	4,130	18,876
9	Dublin, North *. .	38,917	125,245	2,235	3,099	4,280	5,054	5,931	6,134	6,448	7,119	7,211	7,756	8,683	8,779	9,147	9,467	9,679	10,214	3,431	13,645
10	Dungannon . . .	102,474	66,075	97	160	341	468	738	890	1,102	1,242	1,410	1,886	2,581	2,925	3,433	4,070	4,808	5,671	4,702	10,373
11	Dungarvan . . .	159,239	57,534	459	652	945	1,120	1,461	1,536	1,696	1,791	1,872	2,082	2,324	2,417	2,546	2,712	2,933	3,170	3,568	6,738
12	Limerick, *part of* .	125,085†	110,518†	1,112	1,484	2,116	2,528	3,105	3,340	3,655	3,846	4,057	4,478	5,047	5,250	5,693	6,028	6,482	6,988	4,962	11,950
13	Lisburn	119,300	73,349	323	506	882	1,183	1,678	1,956	2,324	2,560	2,795	3,334	4,000	4,388	4,893	5,385	5,914	6,566	7,327	13,893
14	Londonderry. . .	139,199	65,506	379	584	937	1,187	1,527	1,688	1,912	2,079	2,175	2,510	2,948	3,178	3,462	3,769	4,147	4,647	2,208	6,855
15	Mallow	149,755	59,076	779	1,029	1,325	1,549	1,815	1,949	2,092	2,200	2,281	2,494	2,754	2,878	3,040	3,213	3,455	3,657	3,147	6,804
16	Newry	136,523	89,433	212	363	651	874	1,331	1,559	1,909	2,115	2,394	2,989	3,847	4,382	5,131	5,917	7,053	8,536	9,301	17,837
17	Sligo	250,400	109,561	336	464	736	968	1,298	1,535	1,797	2,034	2,212	2,771	3,578	4,117	4,859	5,726	6,966	8,568	9,258	17,826
18	Waterford . . .	155,332	79,664	995	1,370	1,997	2,382	2,896	3,126	3,377	3,572	3,761	4,139	4,732	4,882	5,089	5,381	5,730	6,170	3,961	10,131
	Total . . .	2,303,663	1,556,275	15,283	21,098	30,232	36,618	45,651	49,534	54,258	58,357	61,549	69,833	81,176	85,903	93,264	100,224	110,053	122,397	98,690	221,087

¶ See the Note *, page 66 *a*. * See the Note †, page 66 *a*. † See Note, *ante*, p. 56 *a*.

Classification of Tenements.

Tenements in Thirty-two Rural Unions.

(SS.) No. 11.—Classification (*c*), showing the Number valued below certain Amounts.

Table of the Area, Population, and the Number of Tenements in Thirty-two Unions, which do not contain Cities or Borough Towns returning Members to Parliament.

Number.	NAMES of UNIONS.	Area in Statute Acres.	Population according to Census of 1831.	NUMBER OF TENEMENTS VALUED AT SUMS																	Total Number of Tenements Valued in the Union.
				Under £5.	Under £6.	Under £7.	Under £8.	Under £9.	Under £10.	Under £12.	Under £14.	Under £15.	Under £16.	Under £18.	Under £20.	Under £25.	Under £30.	Under £40.	Under £50.		
1	Balrothery . . .	76,364	28,124	2,549	2,746	2,864	2,976	3,074	3,136	3,288	3,411	3,452	3,508	3,575	3,631	3,744	3,820	3,941	4,038	4,472	
2	Ballinasloe . . .	224,571	99,206	9,559	10,617	11,540	12,171	12,690	13,060	13,589	13,886	14,009	14,128	14,299	14,456	14,703	14,862	15,060	15,178	15,666	
3	Banbridge . . ,	123,175	81,780	9,756	10,799	11,678	12,436	13,024	13,586	14,408	14,827	14,997	15,202	15,508	15,679	16,085	16,287	16,491	16,589	16,770	
4	Carrick-on-Suir . .	103,709	40,259	2,902	3,118	3,303	3,460	3,569	3,689	3,884	4,055	4,121	4,185	4,309	4,429	4,637	4,821	5,050	5,192	5,578	
5	Castlederg . . .	91,598	21,295	783	978	1,159	1,314	1,437	1,523	1,683	1,839	1,892	1,924	2,002	2,047	2,131	2,176	2,228	2,237	2,260	
6	Carrickmacross . .	59,480	36,927	2,875	3,393	3,860	4,199	4,457	4,682	5,010	5,201	5,282	5,330	5,468	5,545	5,651	5,713	5,778	5,798	5,858	
7	Castlerea, *part of* .	131,921†	45,249†	5,477	6,156	6,531	6,867	7,093	7,261	7,464	7,618	7,684	7,733	7,809	7,851	7,944	7,980	8,027	8,065	8,241	
8	Celbridge . . .	86,623	26,197	1,413	1,693	1,852	1,953	2,052	2,099	2,256	2,363	2,406	2,497	2,562	2,609	2,756	2,826	2,961	3,045	3,660	
9	Clogheen. . . .	136,430	42,025	5,405	5,704	5,969	6,188	6,356	6,509	6,774	7,007	7,071	7,148	7,261	7,351	7,534	7,665	7,795	7,856	8,034	
10	Cootehill	106,549	63,472	2,225	3,209	3,972	4,680	5,295	5,737	6,473	7,026	7,221	7,378	7,607	7,792	8,077	8,177	8,292	8,332	8,427	
11	Dunshaughlin . .	109,049	22,240	866	969	1,081	1,147	1,205	1,253	1,329	1,401	1,428	1,451	1,499	1,531	1,616	1,686	1,781	1,845	2,423	
12	Dunmanway . . .	92,543	30,138	752	810	857	901	942	979	1,067	1,155	1,209	1,244	1,322	1,388	1,592	1,723	1,931	2,078	2,255	
13	Edenderry . . .	165,205	35,536	4,057	4,213	4,358	4,516	4,624	4,722	4,897	5,038	5,089	5,145	5,232	5,313	5,459	5,563	5,699	5,797	6,265	
14	Fermoy	209,520	85,005	8,335	8,708	8,995	9,208	9,504	9,718	10,065	10,387	10,506	10,645	10,832	11,012	11,358	11,603	11,937	12,117	13,886	
15	Gorey.	127,697	36,112	3,242	3,450	3,614	3,800	3,959	4,093	4,376	4,619	4,708	4,828	4,984	5,126	5,461	5,716	6,009	6,177	6,576	
16	Gort	106,836	38,187	1,154	1,345	1,477	1,609	1,698	1,783	1,969	2,114	2,161	2,198	2,262	2,329	2,471	2,560	2,672	2,754	2,980	
17	Kilkeel	81,529	26,833	3,338	3,761	4,106	4,389	4,584	4,735	4,951	5,104	5,171	5,214	5,283	5,319	5,392	5,424	5,479	5,516	5,558	
18	Kanturk	254,367	71,844	1,330	1,486	1,657	1,808	1,939	2,061	2,312	2,542	2,640	2,762	2,945	3,117	3,492	3,796	4,246	4,513	5,161	
19	Kilmallock . . .	167,242	74,810	6,755	7,037	7,292	7,493	7,666	7,828	8,083	8,334	8,452	8,557	8,711	8,893	9,310	9,602	10,091	10,422	11,404	
20	Lismore	100,363	34,382	1,575	1,771	1,940	2,061	2,199	2,321	2,499	2,629	2,700	2,758	2,837	2,923	3,080	3,194	3,344	3,458	3,712	
21	Listowel	190,235	65,198	7,622	7,940	8,240	8,501	8,731	8,935	9,291	9,619	9,776	9,934	10,130	10,313	10,731	10,988	11,320	11,482	11,698	
22	Longford, *part of* .	124,119†	43,905†	4,586	5,099	5,548	5,879	6,190	6,431	6,797	7,053	7,143	7,268	7,403	7,511	7,723	7,833	7,946	8,009	8,129	
23	Lurgan	78,776	62,259	8,928	9,601	10,167	10,625	10,984	11,246	11,740	12,120	12,262	12,418	12,591	12,731	12,987	13,119	13,289	13,386	13,569	
24	Macroom . . .	194,981	53,166	1,457	1,634	1,766	1,871	1,991	2,108	2,340	2,513	2,592	2,693	2,869	3,030	3,366	3,636	3,995	4,236	4,806	
25	Naas	186,901	51,719	5,370	5,751	6,030	6,263	6,471	6,613	6,929	7,169	7,275	7,377	7,518	7,633	7,925	8,078	8,340	8,524	9,352	
26	Newcastle . . .	182,087	51,650	3,318	3,522	3,700	3,842	4,009	4,136	4,415	4,621	4,723	4,837	4,985	5,130	5,470	5,731	6,182	6,409	6,958	
27	Newtown Limavady.	150,623	41,031	1,324	1,638	1,911	2,182	2,409	2,642	2,954	3,215	3,350	3,443	3,596	3,732	3,995	4,197	4,420	4,510	4,653	
28	Parsonstown . . .	163,080	71,136	4,611	4,982	5,372	5,664	5,921	6,122	6,486	6,749	6,839	6,954	7,114	7,245	7,508	7,680	7,923	8,054	8,413	
29	Rathdown . . .	61,756	39,933	2,660	2,866	3,066	3,270	3,461	3,585	3,791	3,994	4,077	4,157	4,307	4,430	4,676	4,960	5,333	5,522	6,283	
30	Roscrea	143,515	61,529	3,827	4,298	4,697	4,983	5,252	5,461	5,911	6,210	6,307	6,419	6,634	6,782	7,053	7,252	7,445	7,560	7,925	
31	Shillelagh . . .	103,960	31,596	1,781	2,062	2,269	2,449	2,596	2,747	2,993	3,153	3,227	3,299	3,431	3,507	3,679	3,791	3,968	4,066	4,314	
32	Tipperary . . .	169,544	70,853	4,434	4,751	5,054	5,281	5,485	5,696	6,020	6,310	6,420	6,586	6,819	7,033	7,442	7,733	8,170	8,429	9,009	
	Total . . .	4,304,348	1,583,596	124,266	136,107	145,925	153,986	160,867	166,497	176,035	183,282	186,190	189,240	193,704	197,448	205,048	210,192	217,143	221,194	234,295	

† See note, *ante*, p. 56 *a*.

Classification of Tenements.

Tenements in Eighteen Unions containing Boroughs.*

(SS.) No. 12.—Classification (*c.*)—Showing the Number valued below certain Amounts.

Table of the Area, Population, and the Number of Tenements in Eighteen Unions, including Cities or Boroughs sending Members to Parliament.

Number.	NAMES of UNIONS.	Area in Statute Acres.	Population according to the Census of 1831.	NUMBER OF TENEMENTS VALUED AT SUMS																Total Number of Tenements Valued in the Union.
				Under £5.	Under £6.	Under £7.	Under £8.	Under £9.	Under £10.	Under £12.	Under £14.	Under £15.	Under £16.	Under £18.	Under £20.	Under £25.	Under £30.	Under £40.	Under £50.	
1	Athlone	198,888	72,052	6,552	7,265	7,924	8,345	8,848	9,109	9,671	10,048	10,177	10,305	10,501	10,640	10,958	11,138	11,378	11,529	11,914
2	Bandon	150,928	78,723	2,586	2,851	3,094	3,319	3,527	3,727	4,117	4,471	4,646	4,799	5,032	5,302	5,802	6,185	6,694	6,950	7,472
3	Belfast	47,702	80,512	7,674	9,269	10,225	10,766	11,334	11,852	12,672	13,202	13,425	13,746	14,087	14,410	15,032	15,435	15,986	16,344	17,344
4	Cashel	161,790	60,939	5,698	6,075	6,451	6,704	6,963	7,151	7,552	7,885	8,001	8,139	8,346	8,521	8,939	9,171	9,505	9,704	10,243
5	Clonmel	89,958	37,301	2,468	2,723	2,955	3,134	3,293	3,419	3,611	3,788	3,845	3,925	4,010	4,094	4,321	4,468	4,703	4,875	5,266
6	Cork	142,688	158,339	13,949	15,033	16,012	16,522	17,465	17,853	18,853	19,649	19,945	20,342	20,783	21,229	22,166	22,841	23,750	24,398	26,286
7	Drogheda . . .	97,266	49,681	3,768	4,100	4,432	4,685	4,951	5,202	5,466	5,682	5,801	5,894	6,038	6,183	6,478	6,661	6,914	7,069	7,634
8	Dublin, South . .	38,219	182,767	4,130	4,833	5,386	5,589	5,947	6,040	7,699	8,929	9,396	9,939	10,417	10,785	12,034	13,114	14,718	15,810	18,876
9	Dublin, North . .	38,917	125,245	3,431	3,966	4,178	4,498	4,866	4,962	5,889	6,434	6,526	7,197	7,511	7,714	8,591	9,365	10,546	11,410	13,645
10	Dungannon . . .	102,474	66,075	4,702	5,565	6,303	6,940	7,448	7,792	8,487	8,963	9,131	9,271	9,483	9,635	9,905	10,032	10,213	10,276	10,373
11	Dungarvan . . .	159,239	57,534	3,568	3,805	4,026	4,192	4,321	4,414	4,656	4,866	4,947	5,042	5,202	5,277	5,618	5,793	6,086	6,279	6,738
12	Limerick, *part of* .	125,085†	110,518†	4,962	5,468	5,922	6,257	6,700	6,903	7,472	7,893	8,104	8,295	8,610	8,845	9,422	9,834	10,466	10,838	11,950
13	Lisburn	119,300	73,349	7,327	7,979	8,508	9,000	9,505	9,893	10,559	11,098	11,333	11,569	11,937	12,215	12,710	13,011	13,387	13,570	13,893
14	Londonderry . .	139,199	65,506	2,208	2,708	3,086	3,393	3,677	3,907	4,345	4,680	4,776	4,943	5,167	5,328	5,668	5,918	6,271	6,476	6,855
15	Mallow	149,755	59,076	3,147	3,349	3,591	3,764	3,926	4,050	4,310	4,523	4,604	4,712	4,855	4,989	5,255	5,479	5,775	6,025	6,804
16	Newry	136,523	89,433	9,301	10,784	11,920	12,706	13,455	13,990	14,848	15,443	15,722	15,928	16,278	16,506	16,963	17,186	17,474	17,625	17,837
17	Sligo	250,400	109,561	9,258	10,860	12,100	12,967	13,709	14,248	15,055	15,614	15,792	16,029	16,291	16,528	16,858	17,090	17,362	17,490	17,826
18	Waterford . . .	155,332	79,664	3,961	4,401	4,750	5,042	5,249	5,399	5,992	6,370	6,559	6,754	7,005	7,235	7,749	8,134	8,761	9,136	10,131
	Total . . .	2,303,663	1,556,275	98,690	111,034	120,863	127,823	135,184	139,911	151,254	159,538	162,730	166,829	171,553	175,436	184,469	190,855	199,989	205,804	221,087

TABLE exhibiting the Number of Tenements valued at and above certain Amounts, found to be now under Lease to Electors*, compared with the whole Number Rated.

Names of Provinces.	Population.	Number of Tenements in the foregoing Unions Rated at and above the following Amounts with the Number of each class now under lease to Electors.																								Total Number valued.	Total No. under lease to Electors.
		Rated under £5.		Rated at £5 and upwards.		Rated at £6 and upwards.		Rated at £7 and upwards.		Rated at £8 and upwards.		Rated at £9 and upwards.		Rated at £10 and upwards.		Rated at £15 and upwards.		Rated at £20 and upwards.		Rated at £25 and upwards.		Rated at £30 and upwards.		Rated at £40 and upwards.			
		No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.		
5 Unions in Ulster . .	234,411	17,426	20	20,242	1,194	17,283	1,186	14,842	1,168	12,667	1,147	10,919	1,123	9,445	1,074	5,037	819	3,099	595	1,988	359	1,407	215	758	85	37,668	1,214
3 Unions in (or partly in) Connaught . .	182,642	16,190	49	10,697	538	8,769	506	7,339	467	6,240	417	5,406	376	4,783	339	3,033	195	2,251	125	1,769	84	1,485	61	1,128	31	26,887	587
10 Unions in (or partly in) Munster . . .	577,305	38,480	46	35,987	1,387	33,690	1,368	31,663	1,343	30,041	1,314	28,432	1,288	26,996	1,253	21,328	1,089	17,199	934	13,989	748	11,640	629	8,201	404	74,467	1,433
8 Unions in (or partly in) Leinster . . .	347,579	28,523	56	25,660	1,658	23,210	1,625	21,109	1,589	19,337	1,550	17,764	1,501	16,542	1,454	11,973	1,203	9,254	996	7,449	809	6,120	665	4,400	473	54,183	1,714
Total . .	1,341,937	100619	171	92,586	4,777	82,952	4,685	74,953	4,567	68,285	4,428	62,521	4,288	57,766	4,120	41,371	3,306	31,803	2,650	25,195	2,000	20,652	1,570	14,487	993	193,205	4,948

(SS.) No. 13.—TABLE exhibiting the Number of Tenements valued at and above certain Amounts, found to be now under Lease to Electors, compared with the whole Number Rated.

Names of Unions and Provinces.	Population.	Number of Tenements in the foregoing Unions Rated at and above the following Amounts, with the Number of each class now under lease to Electors.																								Total Number valued.	Total No. under lease to Electors.
		Rated under £5.		Rated at £5 and upwards.		Rated at £6 and upwards.		Rated at £7 and upwards.		Rated at £8 and upwards.		Rated at £9 and upwards.		Rated at £10 and upwards.		Rated at £15 and upwards.		Rated at £20 and upwards.		Rated at £25 and upwards.		Rated at £30 and upwards.		Rated at £40 and upwards.			
		No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.		
Unions in ULSTER:—																											
Banbridge.	81,780	9,756	12	7,014	346	5,971	344	5,092	336	4,334	329	3,746	323	3,184	300	1,773	226	1,091	153	685	97	483	65	279	31	16,770	358
Castlederg.	21,295	783	3	1,477	140	1,282	138	1,101	136	946	132	823	120	737	124	368	92	213	60	129	33	84	21	32	5	2,260	143
Cootehill	63,472	2,225	2	6,202	303	5,218	300	4,455	298	3,747	291	3,132	284	2,690	272	1,206	191	635	130	350	66	250	42	135	18	8,427	305
Kilkeel	26,833	3,338	1	2,220	43	1,797	43	1,452	39	1,169	38	974	37	823	34	387	26	239	21	166	12	134	8	79	2	5,558	44
Newtown Limavady . .	41,031	1,324	2	3,329	362	3,015	361	2,742	359	2,471	357	2,244	353	2,011	344	1,303	284	921	231	658	151	456	79	233	29	4,653	364
Total . .	234,411	17,426	20	20,242	1,194	17,283	1,186	14,842	1,168	12,667	1,147	10,919	1,123	9,445	1,074	5,037	819	3,099	595	1,988	359	1,407	215	758	85	37,668	1,214

* This comparison could only be made for *twenty-six* out of *thirty-two* RURAL UNIONS included in the preceding Tables, as the Inquiry was not prosecuted in the Unions of Carrickmacross, Celbridge, Clogheen, and Dunshaughlin; and in the Unions of Balrothery and Lurgan, the Electors registered in 1832, have not been distinguished from those registered in subsequent years.

Classification of Tenements.

(SS.) No. 14.—Table exhibiting the Number of Tenements valued at and above certain Amounts, found to be now under Lease to Electors—*continued.*

Names of Unions and Provinces.	Population.	Number of Tenements in the foregoing Unions rated at and above the following Amounts, with the Number of each Class now under Lease to Electors.																								Total Number valued.	Total No. under Lease to Electors.
		Rated under £5.		Rated at £5 and upwards.		Rated at £6 and upwards.		Rated at £7 and upwards.		Rated at £8 and upwards.		Rated at £9 and upwards.		Rated at £10 and upwards.		Rated at £15 and upwards.		Rated at £20 and upwards.		Rated at £25 and upwards.		Rated at £30 and upwards.		Rated at £40 and upwards.			
		No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued.	No. leased to Electors.	No. valued	No. leased to Electors.		
Unions in or partly in Connaught:—																											
Ballinasloe	99,206	9,559	13	6,107	223	5,049	216	4,126	211	3,495	201	2,976	187	2,606	178	1,657	121	1,210	78	963	50	804	35	606	19	15,666	236
Castlerea, *part of* . .	45,249	5,477	35	2,764	286	2,085	261	1,710	227	1,374	188	1,148	162	980	136	557	55	390	31	297	20	261	14	214	11	8,241	321
Gort	38,187	1,154	1	1,826	29	1,635	29	1,503	29	1,371	28	1,282	27	1,197	25	819	19	651	16	509	14	420	12	308	1	2,980	30
Total . . .	182,642	16,190	49	10,697	538	8,769	506	7,339	467	6,240	417	5,406	376	4,783	339	3,033	195	2,251	125	1,769	84	1,485	61	1,128	31	26,887	587
(SS.) No. 15.																											
Unions in or partly in Munster:—																											
Carrick-on-Suir . . .	40,259	2,902	4	2,676	96	2,460	96	2,275	93	2,118	82	2,009	81	1,889	81	1,457	69	1,149	61	941	52	757	38	528	29	5,578	100
Dunmanway	30,138	752	1	1,503	71	1,445	70	1,398	69	1,354	68	1,313	67	1,276	65	1,046	57	867	48	663	41	532	32	324	19	2,255	72
Fermoy	85,005	8,335	..	5,551	118	5,178	118	4,891	118	4,678	118	4,382	118	4,168	114	3,380	101	2,874	91	2,528	79	2,283	71	1,949	57	13,886	118
Kanturk	71,844	1,330	4	3,831	246	3,675	243	3,504	242	3,353	241	3,222	240	3,100	237	2,521	205	2,044	171	1,669	139	1,365	124	915	74	5,161	250
Kilmallock	74,810	6,755	11	4,649	232	4,367	228	4,112	224	3,911	220	3,738	218	3,576	213	2,952	192	2,511	174	2,094	139	1,802	121	1,313	74	11,404	243
Lismore	34,382	1,575	..	2,137	125	1,941	124	1,772	118	1,651	117	1,513	110	1,391	107	1,012	95	789	76	632	54	518	47	368	30	3,712	125
Listowel	65,198	7,622	20	4,076	197	3,758	192	3,458	186	3,197	179	2,967	171	2,763	163	1,922	127	1,385	102	967	72	710	54	378	26	11,698	217
Macroom	53,166	1,457	..	3,349	76	3,172	74	3,040	74	2,935	74	2,815	74	2,698	72	2,214	62	1,776	58	1,440	50	1,170	43	811	34	4,806	76
Newcastle	51,650	3,318	5	3,640	123	3,436	121	3,258	119	3,116	117	2,949	112	2,822	110	2,235	99	1,828	83	1,488	66	1,227	49	776	27	6,958	128
Tipperary	70,853	4,434	1	4,575	103	4,258	102	3,955	100	3,728	98	3,524	97	3,313	91	2,589	82	1,976	70	1,567	56	1,276	50	839	34	9,009	104
Total . . .	577,305	38,480	46	35,987	1,387	33,690	1,368	31,663	1,343	30,041	1,314	28,432	1,288	26,996	1,253	21,328	1,089	17,199	934	13,989	748	11,640	629	8,201	404	74,467	1,433
(SS.) No. 16.																											
Unions in or partly in Leinster:—																											
Edenderry	35,536	4,057	2	2,208	72	2,052	72	1,907	72	1,749	72	1,641	72	1,543	72	1,176	63	952	57	806	50	702	46	566	41	6,265	74
Gorey	36,112	3,242	2	3,334	182	3,126	180	2,962	179	2,776	176	2,617	175	2,483	172	1,868	147	1,450	130	1,115	103	860	81	567	59	6,576	184
Longford, *part of* . .	35,153	3,750	..	2,932	164	2,480	164	2,091	161	1,791	160	1,512	159	1,307	154	755	129	448	90	303	43	213	19	123	10	6,682	164
Naas	51,719	5,370	12	3,982	189	3,601	185	3,322	183	3,089	179	2,881	172	2,739	169	2,077	148	1,719	137	1,427	128	1,274	119	1,012	101	9,352	201
Parsonstown, *part of* . .	56,001	3,836	22	2,950	213	2,655	199	2,337	187	2,112	173	1,900	162	1,741	148	1,186	104	882	80	684	71	52	56	356	36	6,786	235
Rathdown	39,933	2,660	2	3,623	249	3,417	246	3,217	241	3,013	234	2,822	222	2,698	212	2,206	177	1,853	158	1,607	139	1,323	117	950	80	6,283	251
Roscrea	61,529	3,827	12	4,098	203	3,627	194	3,228	185	2,942	177	2,673	169	2,464	163	1,618	125	1,143	85	872	54	673	45	480	26	7,925	215
Shillelagh	31,596	1,781	4	2,533	386	2,252	385	2,045	381	1,865	379	1,718	370	1,567	364	1,087	310	807	259	635	221	523	182	346	120	4,314	390
Total . . .	347,579	28,523	56	25,660	1,658	23,210	1,625	21,109	1,589	19,337	1,550	17,764	1,501	16,542	1,454	11,973	1,203	9,254	996	7,449	809	6,120	665	4,400	473	54,183	1,714

Classification of Tenements.

(S.) No. 4.—Table showing the Proportion which the Number of Tenements valued *at and above* certain Amounts bears to the Population.

—	Population in 1831.	The Number of Tenements valued at															
		£50 and upwards.	£40 and upwards.	£30 and upwards.	£25 and upwards.	£20 and upwards.	£18 and upwards.	£16 and upwards.	£15 and upwards.	£14 and upwards.	£12 and upwards.	£10 and upwards.	£9 and upwards.	£8 and upwards.	£7 and upwards	£6 and upwards.	£5 and upwards.
		Are to the Population as *one* to															
Rural Districts—comprising 32 Rural Unions and the Rural Divisions of 18 Unions containing Boroughs; being the rural portions of 50 Unions in all, viz.:—																	
12 in Ulster	620,095	336	222	129	96	66	56	47	42	38	31	24	21	19	16	14	12
5 wholly or partly in Connaught	336,463	221	170	123	101	77	68	60	55	51	42	33	29	25	21	18	15
19 wholly or partly in Munster	1,005,551	95	71	50	42	34	31	29	27	26	23	21	20	19	18	17	16
14 wholly or partly in Leinster	548,045	80	64	48	41	34	31	28	27	26	23	20	19	17	16	15	14
Total of 32 Rural Unions and Rural Districts of 18 Borough Unions	2,510,154	121	91	64	53	42	38	34	32	30	26	23	22	19	17	16	14
Town Districts of 18 Borough Unions	629,717	83	58	41	34	28	26	24	22	21	19	16	16	15	14	13	12
Total of all the Unions in Ireland whence returns have been obtained	3,139,871	111	82	58	48	38	35	32	29	28	25	21	20	18	17	15	14

(S.) No. 5.—Table showing the Proportion which the Number of Tenements, Rated *at and above* certain Amounts, and under Lease to Electors, bears to the Population.

Provinces.	Population.	The Number of Tenements Rated at										
		£40 and upwards.	£30 and upwards.	£25 and upwards.	£20 and upwards.	£15 and upwards.	£10 and upwards.	£9 and upwards.	£8 and upwards.	£7 and upwards.	£6 and upwards.	£5 and upwards.
		Which were found to be under Lease to Electors, are to the Population as *one* to										
Ulster	234,411	2,758	1,090	653	394	286	218	209	204	201	198	196
Connaught	182,642	5,892	2,994	2,174	1,461	937	539	486	438	391	361	339
Munster	577,305	1,429	918	772	618	530	461	448	439	430	422	416
Leinster	347,579	735	523	430	349	289	239	232	224	219	214	210
Total	1,341,937	1,351	855	671	506	406	326	313	303	294	286	281

(S.) No. 6.—Table showing the average Number of Acres to each Inhabitant, Acres to each Tenement, and Inhabitants to each Tenement, in the Rural Unions and Rural Districts of Borough Unions, whence Returns have been made.

Names of Provinces and Unions.	No. of Acres to each Inhabitant.	No. of Acres to each Tenement, separately valued.	No. of Inhabitants to each Tenement, separately valued.	Names of Provinces and Unions.	No. of Acres to each Inhabitant.	No. of Acres to each Tenement, separately valued.	No. of Inhabitants to each Tenement, separately valued.
Ulster.				Munster *continued.*			
Banbridge . . .	1.51	7.34	4.88	Fermoy	2.46	15.09	6.12
Belfast, rural division.	1.71	8.14	4.76	Kanturk . . .	3.54	49.29	13.92
Carrickmacross. .	1.61	10.15	6.30	Kilmallock . . .	2.24	14.67	6.56
Castlederg . . .	4.30	40.53	9.42	Limerick, rur. div. .	2.17	22.64	10.46
Cootehill . . .	1.68	12.64	7.53	Lismore. . . .	2.92	27.04	9.26
Dungannon, rur. div.	1.63	10.65	6.55	Listowel. . . .	2.92	16.26	5.57
Kilkeel	3.04	14.67	4.83	Macroom . . .	3.67	40.57	11.06
Lisburn, rur. div. .	1.75	9.28	5.31	Mallow, rur. div. .	2.87	26.02	9.08
Londonderry, rur. div.	2.67	31.15	11.65	Newcastle . . .	3.63	26.17	7.42
Lurgan	1.27	5.81	4.59	Tipperary . . .	2.39	18.82	7.86
Newry, rur. div. .	1.64	8.37	5.10	Waterford, rur. div..	2.88	27.06	9.39
Newton Limavady .	3.67	32.37	8.82	For the whole Province.	2.80	21.49	7.68
For the whole Province.	1.97	11.69	5.92	Leinster.			
				Balrothery . . .	2.72	17.08	6.29
Connaught.				Celbridge . . .	3.31	23.67	7.16
Athlone, rur. div. .	2.93	17.09	5.83	Drogheda, rur. div. .	2.71	21.96	8.10
Ballinasloe . . .	2.26	14.33	6.33	Dublin, Sth., rur. div.	0.88	5.94	6.77
Castlerea . . .	2.92	16.01	5.49	Dublin, Nth., rur. div.	1.56	10.48	6.72
Gort	2.80	35.85	12.81	Dunshaughlin . .	4.90	45.01	9.18
Sligo, rur. div. . .	2.63	16.31	6.20	Edenderry . . .	4.65	26.37	5.67
For the whole Province.	2.63	16.94	6.43	Gorey	3.54	19.42	5.49
				Longford . . .	2.83	15.27	5.40
Munster.				Naas	3.61	19.99	5.53
Bandon, rur. div. .	2.04	23.12	11.33	Parsonstown . .	2.29	19.38	8.46
Carrick-on-Suir . .	2.58	18.59	7.22	Rathdown . . .	1.55	9.83	6.36
Cashel, rur. div. .	2.96	17.97	6.08	Roscrea	2.33	18.11	7.76
Clogheen . . .	3.25	16.98	5.23	Shillelagh . . .	3.29	24.10	7.32
Clonmel, rur. div. .	3.60	24.43	6.78	For the whole Province.	2.76	18.48	6.70
Cork, rur. div. . .	2.05	10.90	5.33				
Dunmanway . .	3.07	41.04	13.36	Total of the four Provinces.	2.56	17.40	6.78
Dungarvan, rur. div.	3.42	32.05	9.37				

(S.) No. 7.—Table showing the average Number of Inhabitants to each 100 Acres, Tenements to each 100 Acres, and Inhabitants to each Tenement, in the Town Division of the Borough Unions.

—	No. of Inhabitants to each 100 Acres.	No. of Tenements separately valued to each 100 Acres.	No. of Inhabitants to each Tenement separately valued.	—	No. of Inhabitants to each 100 Acres.	No. of Tenements separately valued to each 100 Acres.	No. of Inhabitants to each Tenement separately valued.
Athlone . . .	52	7	7.37	Limerick . . .	223	26	8.59
Bandon . . .	89	12	7.25	Lisburn . . .	513	103	4.98
Belfast	1324	289	4.59	Londonderry . .	1793	314	5.70
Cashel	67	12	5.51	Mallow . . .	114	16	7.11
Clonmel . . .	118	16	7.52	Newry	161	37	4.40
Cork	689	104	6.59	Sligo	538	92	5.86
Drogheda . . .	178	37	4.77	Waterford . . .	330	54	6.11
Dublin, South . .	20,990	1882	11.15				
Ditto North . .	—	—	10.10	Total of the 18 Town Divisions . .	305*	44*	7.35
Dungannon . .	313	71	4.44				
Dungarvan . .	93	13	6.94				

* North Dublin is not included in this average.

(S.) No. 8.—Average for all the Unions whence Returns have been made:—

Average Number of Acres to each Inhabitant	2.10
,, Acres to each Tenement	14.51
,, Inhabitants to each Tenement	6.90

The average Number of Acres to each Inhabitant for all the Unions in Ireland (Table U, p. 76 *a*), is 2.50

(T).—Classification of Tenements Valued at £5 and upwards, according to their Extent.*

Names of Provinces and Unions.	Area in Statute Measure.	Population according to Census of 1831.	Tenements valued at £5 and upwards, containing: Under 5 Acres, including Tenements without Land.	5 Acres and upwards.	10 Acres and upwards.	20 Acres and upwards.	Total Number of Tenements valued at £5 and upwards, at the time this classification was made.	Those occupying: 5 Acres and upwards.	10 Acres and upwards.	20 Acres and upwards.
								Are to the Population as *One* in every		
Unions in Ulster.										
Banbridge	123,175	81,780	903	6,399	3,756	1,403	7,302	13	22	58
Castlederg	91,598	21,295	55	1,426	1,371	1,005	1,481	15	16	21
Cootehill	106,549	63,472	413	5,823	3,588	1,021	6,236	11	18	62
Dungannon	102,474	66,075	614	5,137	2,890	864	5,751	13	23	76
Lisburn	119,300	73,349	1,003	5,517	3,816	1,673	6,520	13	19	44
Lurgan	78,776	62,259	829	3,740	1,992	708	4,569	17	31	88
Newry	136,523	89,433	1,856	6,420	3,755	1,065	8,276	14	24	84
Total	758,395	457,663	5,673	34,462	21,168	7,739	40,135	13	22	59
Unions in Connaught.										
Ballinasloe	224,571	99,206	506	5,713	4,713	1,913	6,219	17	21	52
Gort	106,836	38,187	204	1,674	1,494	1,028	1,878	23	26	37
Sligo	250,400	109,561	2,310	6,295	2,429	789	8,605	17	45	139
Total	581,807	246,954	3,020	13,682	8,636	3,730	16,702	18	29	66
Unions in Munster.										
Bandon	150,928	78,723	929	3,959	3,605	2,687	4,888	20	22	29
Carrick-on-Suir	103,709	40,259	620	2,121	1,948	1,477	2,741	19	21	27
Clogheen	136,430	42,025	226	2,413	1,955	1,138	2,639	17	21	37
Clonmel	89,958	37,301	1,378	1,338	1,124	818	2,716	28	33	6
Cork	142,688	153,339	(750)†	3,276	2,859	2,173	4,026	48	55	73
Dunmanway	92,543	30,138	121	1,379	1,309	1,160	1,500	22	23	27
Dungarvan	159,239	57,534	443	2,728	2,448	1,868	3,171	21	24	31
Fermoy	209,520	85,005	862	4,076	3,782	2,729	4,938	21	22	31
Kanturk	254,367	71,844	(383)†	3,394	2,985	2,210	3,777	21	24	33
Kilmallock	167,242	74,810	787	3,850	3,291	2,447	4,637	19	23	31
Limerick	125,085	110,518	3,366	5,924	4,934	3,353	9,290	19	22	33
Lismore	100,363	34,382	402	1,728	1,605	1,199	2,130	20	21	29
Listowel	190,235	65,198	351	3,992	3,689	2,809	4,343	16	18	24
Macroom	194,981	53,166	386	3,164	3,054	2,649	3,550	17	17	20
Mallow	149,755	59,076	677	2,941	2,656	2,013	3,618	20	22	29
Newcastle	182,087	51,650	253	3,318	2,937	2,293	3,671	16	18	23
Tipperary	169,544	70,853	480	4,428	3,613	2,157	4,908	16	20	33
Waterford	155,332	79,664	2,405	3,635	3,206	2,440	6,040	22	25	33
Total	2,774,006	1,200,485	14,919	57,664	51,000	37,620	72,583	21	24	32
Unions in Leinster.										
Balrothery	76,364	28,124	480	1,412	1,041	744	1,892	20	27	38
Celbridge	86,623	26,197	1,327	1,302	977	698	2,629	20	27	38
Drogheda	97,266	49,681	1,186	2,311	1,773	1,077	3,497	21	28	46
Dublin, South	38,219	182,767	14,077	973	699	443	15,050	188	261	413
Dublin, North	38,917	125,245	(991)†	809	629	428	1,800	155	199	293
Dunshaughlin	109,049	22,240	125	1,523	1,204	935	1,648	15	18	24
Gorey	127,697	36,112	456	2,862	2,470	1,720	3,318	13	15	21
Longford	124,119	43,905	106	3,279	2,455	993	3,385	13	18	44
Naas	186,901	51,719	786	3,178	2,607	1,830	3,964	16	20	28
Parsonstown	163,080	71,136	(104)†	3,325	3,073	2,007	3,429	21	23	35
Rathdown	61,756	39,933	2,317	1,184	871	577	3,501	34	46	69
Roscrea	143,515	61,529	(1,472)†	3,538	2,335	1,093	5,010	17	26	56
Shillelagh	103,960	31,596	211	2,438	2,138	1,475	2,649	13	15	21
Total	1,357,466	770,184	23,638	28,154	22,272	14,020	51,772	27	35	55
Totals.										
Ulster	758,395	457,663	5,673	34,462	21,168	7,739	40,135	13	22	59
Connaught	581 807	246,954	3,020	13,682	8,636	3,730	16,702	18	29	66
Munster	2,774,006	1,200,485	14,919	57,664	51,000	37,620	72,583	21	24	32
Leinster	1,357,466	770,184	23,638	28,134	22,272	14,020	51,772	27	35	55
Total	5,471,674	2,675,286	47,250	133,942	103,076	63,109	181,192	20	26	42

* This Table has been compiled from returns made by the Clerks of Unions. *Vide post.* Appendix, Part II., Table Z, pp. 74*c* to 85*c*. The totals in the eighth column differ in many instances from those in Tables (SS), Classification (*b*). This may be accounted for, partly by the fact that some of the returns were made at different periods, the valuations meanwhile undergoing revision; and partly because the Clerks of the Unions have not always agreed in their interpretation of the words, "tenement without land."

† Marked thus (†), and enclosed in brackets, do not include tenements without land.

(U.)—No. 1. List of all the Unions in Ireland, with the Area and Population of each.†

No.	Unions.	Area of Union, in Statute Acres.	Population in 1831.	No.	Unions.	Area of Union, in Statute Acres.	Population in 1831.
1	Abbeyleix . .	113,567	41,597	67	Inishowen . .	159,323	43,238
2	Antrim . . .	116,342	47,058	68	Kanturk. . .	254,367	71,844
3	Ardee . . .	95,034	42,035	69	Kells . . .	114,520	41,838
4	Armagh* . .	154,281	107,145	70	Kenmare . .	271,245	29,152
5	Athlone* . .	198,888	72,052	71	Kilkeel . . .	81,529	26,833
6	Athy . . .	161,878	50,907	72	Kilkenny* . .	275,825	114,735
7	Bailieborough .	88,021	41,414	73	Killarney . .	253,269	56,227
8	Ballina . . .	507,154	115,030	74	Kilmallock . .	167,242	74,810
9	Ballinasloe . .	224,571	99,206	75	Kilrush . . .	115,746	70,674
10	Ballinrobe . .	190,635	74,842	76	Kinsale* . .	77,770	41,929
11	Ballycastle . .	102,530	26,453	77	Larne* . . .	117,733	35,695
12	Ballymena . .	163,326	66,964	78	Letterkenny .	101,998	25,322
13	Ballymoney . .	127,057	51,869	79	Limerick* . .	184,483	139,264
14	Ballyshannon .	137,024	40,780	80	Lisburn* . .	119,300	73,349
15	Balrothery . .	76,364	28,124	81	Lismore . . .	100,363	34,382
16	Baltinglass . .	143,953	39,646	82	Lisnaskea . .	98,147	33,868
17	Banbridge . .	123,175	81,780	83	Listowel . .	190,235	65,198
18	Bandon* . .	150,928	78,723	84	Londonderry* .	139,199	65,506
19	Bantry . . .	137,256	46,668	85	Longford . .	208,618	85,511
20	Belfast* . . .	47,702	80,512	86	Loughrea . .	126,034	61,747
21	Boyle . . .	181,284	65,662	87	Lowtherstown .	75,783	32,198
22	Caherciveen .	146,296	26,785	88	Lurgan . . .	78,776	62,259
23	Callan . . .	106,633	42,707	89	Macroom . .	194,981	53,166
24	Carlow* . . .	179,709	74,727	90	Magherafelt . .	155,847	78,174
25	Carrickmacross .	59,480	36,927	91	Mallow* . . .	149,755	59,076
26	Carrick-on-Shannon.	127,509	66,858	92	Manor Hamilton	157,154	40,742
					Middleton* . .	145,683	73,878
27	Carrick-on-Suir .	103,709	40,259	93	Milford . . .	112,748	29,230
28	Cashel* . . .	161,790	60,939	94	Mohill . . .	137,762	63,715
29	Castlebar . .	148,477	58,001	95	Monaghan . .	112,043	69,137
30	Castleblaney .	93,442	56,505	96	Mountmellick* .	220,968	63,601
31	Castlederg . .	91,758	21,295	97	Mullingar . .	250,042	68,102
32	Castlerea . .	231,761	86,095	98	Naas . . .	186,901	51,719
33	Cavan . . .	178,723	82,994	99	Navan . . .	93,321	34,482
34	Celbridge . .	86,623	26,197	100	Nenagh . . .	184,712	89,891
35	Clifden . . .	191,426	28,639	101	Newcastle . .	182,087	51,650
36	Clogheen . .	136,430	42,025	102	New Ross* . .	186,596	67,944
37	Clogher . . .	101,203	38,855	103	Newry* . . .	136,523	89,433
38	Clones . . .	71,562	36,569	104	Newtownards .	93,984	53,873
39	Clonmel* . .	89,958	37,301	105	Newtown Limavady.	150,623	41,031
40	Coleraine* . .	112,176	50,940	106			
41	Cookstown . .	96,730	44,624	107	Old Castle . .	108,568	45,000
42	Cootehill . .	106,549	63,472	108	Omagh . . .	168,173	66,087
43	Cork* . . .	142,688	158,339	109	Parsonstown .	163,080	71,136
44	Donegal . .	156,890	32,928	110	Rathdown . .	61,756	39,933
45	Down Patrick* .	147,367	82,640	111	Rathdrum . .	207,391	51,689
46	Dublin (South)*	38,219	182,767	112	Rathkeale . .	108,340	67,373
47	Dublin (North)*	38,917	125,245	113	Roscommon. .	176,768	80,648
48	Drogheda* . .	97,266	49,681	114	Roscrea . . .	143,515	61,529
49	Dundalk* . .	105,308	64,224	115	Scariff . . .	108,975	47,894
50	Dungannon* .	102,474	66,075	116	Shillelagh . .	103,960	31,596
51	Dungarvan*. .	159,239	57,534	117	Skibbereen . .	236,399	94,736
52	Dunmanway .	92,543	30,138	118	Sligo* . . .	250,400	109,561
53	Dunshaughlin .	109,049	22,240	119	Strabane . .	136,209	62,076
54	Dunfanaghy .	128,220	15,793	120	Stranorlar . .	113,955	23,459
55	Edenderry . .	165,205	35,536	121	Swineford . .	133,026	65,965
56	Ennis* . . .	143,339	74,735	122	Thurles . . .	125,139	64,237
57	Enniscorthy. .	192,601	57,735	123	Tipperary . .	169,544	70,853
58	Enniskillen* .	231,961	68,694	124	Tralee* . . .	350,722	84,374
59	Ennistymon. .	152,609	49,637	125	Trim . . .	113,129	31,758
60	Fermoy . . .	209,520	85,005	126	Tuam . . .	135,233	74,155
61	Galway* . .	217,814	81,129	127	Tullamore . .	157,960	52,852
62	Gorey . . .	127,697	36,112	128	Waterford* . .	155,332	79,664
63	Gort	106,836	38,187	129	Westport . .	341,117	77,512
64	Gortin . . .	111,248	17,315	130	Wexford* . .	111,200	48,802
65	Granard . .	138,907	52,152				
66	Glenties . . .	260,525	31,752		Total . .	19,282,482	7,704,086

* The Unions in which the cities and towns returning members to Parliament are situate are marked with an asterisk. See a separate list of these Unions next page.

† The items of Extent and Population in this Table have been taken from the latest returns of the Clerks of Unions, so far as they extended. Where these were not available, recourse was had to the Appendices to the Fifth and Sixth Reports of the Poor Law Commissioners, or to tabular returns supplied from their office. *Vide post*, p. 79 *a*, Note, and Appendix, Part II., p. 73 *c*, Note.

(U).—No. 2. Separate Table of Unions in Ireland, containing Cities and Towns returning Members to Parliament, with the Area and Population of the Electoral Division in which the City or Town is situate, distinguished from the Area and Population of the Rural Districts.

No.	Name of Union.	Borough Division.		Rural Districts.		Total Area of each Union.	Total Population of each Union.
		Area.	Population.	Area.	Population.		
1	Armagh	3,572	10,343	150,709	96,802	154,281	107,145
2	Athlone	23,765	12,274	175,123	59,778	198,888	72,052
3	Bandon	11,941	10,581	138,987	68,142	150,928	78,723
4	Belfast	4,155	55,031	43,547	25,481	47,702	80,512
5	Carlow	10,561	11,318	169,148	63,409	179,709	74,727
6	Cashel	18,787	12,582	143,003	48,357	161,790	60,939
7	Clonmel	13,733	16,140	76,225	21,161	89,958	37,301
8	Coleraine	2,655	6,645	109,521	44,295	112,176	50,940
9	Cork	13,848	95,363	128,840	62,976	142,688	158,339
10	Downpatrick	6,287	6,798	141,080	75,842	147,367	82,640
11	Drogheda	9,750	17,402	87,516	32,279	97,266	49,681
12	Dublin, South	667	140,000	37,552	42,767	38,219	182,767
13	Dublin, North	No return.	100,273	38,917	24,972	38,917	125,245
14	Dundalk	6,689	13,288	98,619	50,936	105,308	64,224
15	Dungarvan	17,310	16,028	141,929	41,506	159,239	57,534
16	Dungannon	1,228	3,847	101,246	62,228	102,474	66,075
17	Ennis	8,409	14,083	134,930	60,652	143,339	74,735
18	Enniskillen	6,728	8,367	225,233	60,327	231,961	68,694
19	Galway	23,000	33,120	194,814	48,009	217,814	81,129
20	Kilkenny	26,353	23,741	249,472	90,994	275,825	114,735
21	Kinsale	14,077	14,337	63,693	27,592	77,770	41,929
22	Larne*	3,979	4,135	113,754	31,560	117,733	35,695
23	Lisburn	1,120	5,745	118,180	67,604	119,300	73,349
24	Limerick	29,879	66,554	154,604	72,710	184,483	139,264
25	Londonderry	767	13,750	138,432	51,756	139,199	65,506
26	Mallow	8,586	9,804	141,169	49,272	149,755	59,076
27	Middleton†	9,000	11,327	136,683	62,551	145,683	73,878
28	Mountmellick‡	15,114	4,736	205,854	58,865	220,968	63,601
29	New Ross	11,975	8,833	174,621	59,111	186,596	67,944
30	Newry	6,205	10,004	130,318	79,429	136,523	89,433
31	Sligo	2,883	15,518	247,517	94,043	250,400	109,561
32	Tralee	32,502	19,772	318,220	64,602	350,722	84,374
33	Waterford	8,734	28,821	146,598	50,843	155,332	79,664
34	Wexford	3,715	12,735	107,485	36,067	111,200	48,802
	Total	357,974	833,295	4,783,539	1,886,918	5,141,513	2,720,213

* The borough of Carrickfergus is situate within this Union.
† The borough of Youghal is situate within this Union.
‡ The borough of Portarlington is situate within this Union.

(U).—No. 3. Total Area and Population of Unions in Ireland, distinguishing Rural Unions and Rural Electoral Divisions of Unions containing Boroughs, from the Electoral Divisions which contain the Boroughs.

Rural Divisions and Borough Divisions.	Area.	Population.
Total of 96 Rural Unions and Rural Divisions of 34 Borough Unions in Ireland	18,924,508	6,870,791
Total Town Divisions of 34 Borough Unions	357,974	833,295
Total of all the Unions in Ireland	19,282,482	7,704,086*

* The total population of Ireland in 1831, according to the summary in the popu'ation returns (dated July 23rd, 1833), was 7,767,401, exceeding the above total by 63,315. As the whole of Ireland is now divided into Unions, this discrepancy must be attributed to the difficulty—especially where the Ordnance Survey is not complete—of ascertaining the exact population of the parishes or parts of parishes included in the several Unions, owing to variances in the denominations of the Townlands composing them.

(V.)—LIST of UNIONS in IRELAND, showing their EXTENT, POPULATION, NUMBER of GUARDIANS, &c.

As published in the Appendix to the Seventh Report of the Poor Law Commissioners.

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
No.	Name.	Counties in which Situate.	Area. Statute Acres.	Area. Square Miles.	Population in 1831.	No. of Electoral Divisions.	Number of Guardians. Elective.	Number of Guardians. Ex-officio.	Number of Guardians. Total.	Date of Declaration.	Assistant Commissioners by whom the Unions have been formed.
1	Limerick	Limerick and Clare	124,130	193	136,936	17	40	13	53	Dec. 20, 1838	Mr. Hawley and Mr. Hancock.
2	Belfast	Antrim and Down	47,702	74	80,512	12	22	7	29	Dec. 21, ,,	Mr. Gulson.
3	Rathkeale	Limerick	108,340	169	67,373	19	30	10	40	Dec. 27, ,,	Mr. Hawley and Mr. Hancock.
4	Newcastle	Ditto	132,895	207	51,650	13	22	7	29	Dec. 28, ,,	,, ,,
5	Lisburn	Antrim and Down	119,300	186	72,456	27	29	9	38	January 8, 1839	Mr. Gulson.
6	Kilmallock	Limerick	151,179	220	74,776	21	28	9	37	January 9, ,,	Mr. Hawley and Mr. Hancock.
7	Lurgan	Armagh, Antrim, and Down.	80,120	125	62,259	19	25	4	29	January 16, ,,	Mr. Gulson.
8	Londonderry	Londonderry and Donegal.	139,199	217	65,326	22	27	9	36	January 17, ,,	Mr. Clements.
9	Kinsale	Cork	77,770	121	41,929	16	21	7	28	January 30, ,,	Mr. Voules and Mr. O Donoghue.
10	Tipperary	Tipperary and Limerick	185,561	290	70,853	20	32	10	42	,, ,,	Mr. Hawley and Mr. Hancock.
11	Cashel	Tipperary	141,360	220	60,939	17	24	8	32	,, ,,	,, ,,
12	Skibbereen	Cork	236,398	369	94,736	20	27	9	36	January 31, ,,	Mr. Voules and Mr. Donoghue.
13	Celbridge	Kildare, Dublin, and Meath.	85,400	133	26,204	15	19	6	25	,, ,,	Mr. Earle and Mr. Phelan.
14	Clogheen	Tipperary and Limerick	73,113	114	40,935	12	18	6	24	Feb. 2, ,,	Mr. Hawley and Mr. Hancock.
15	Nenagh	Tipperary	184,712	288	89,891	25	34	11	45	Feb. 9, ,,	,, ,,
16	Naas	Kildare, Dublin, and Wicklow.	199,335	311	51,731	23	30	10	40	Feb. 12, ,,	Mr. Earle and Mr. Phelan.
17	Bandon	Cork	143,460	224	81,533	23	31	10	41	,, ,,	Mr. Voules and Mr. O'Donoghue.
18	Midleton	Ditto	145,683	227	73,878	21	32	10	42	Feb. 16, ,,	,, ,,
19	Banbridge	Down and Armagh	124,806	195	81,780	23	29	9	38	Feb. 22, ,,	Mr. Gulson.
20	Fermoy	Cork	195,316	305	85,005	22	28	9	37	Feb. 23, ,,	Mr. Voules and Mr. O'Donoghue.
21	Mallow	Ditto	151,050	236	59,076	16	25	8	33	March 5, ,,	Mr. Voules.
22	Clonmel	Tipperary and Waterford.	89,958	140	37,301	10	21	7	28	March 18, ,,	Mr. Hawley and Mr. Hancock.
23	Thurles	Tipperary	125,139	195	64,237	21	31	10	41	March 28, ,,	Mr. Hawley.
24	Callan	Kilkenny and Tipperary	106,633	166	42,707	12	25	8	33	March 27, ,,	,, ,,
25	Dungarvan	Waterford	163,826	255	57,640	15	30	10	40	March 28, ,,	Mr. O'Donoghue.
26	Lismore	Ditto	95,397	149	34,376	9	24	8	32	March 30, ,,	,, ,,
27	Dunshaughlin	Meath and Dublin	109,096	170	22,260	12	26	8	34	April 1, ,,	Mr. Earle and Mr. Phelan.
28	Balrothery	Dublin	76,988	120	28,124	12	23	7	30	,, ,,	,, ,,
29	Cork	Cork	142,688	223	158,339	14	40	13	53	April 3, ,,	Mr. Voules.
30	Athlone	Roscommon and Westmeath.	199,109	311	73,052	19	27	9	36	,, ,,	Mr. Hancock.
31	Strabane	Tyrone and Donegal	134,209	209	62,084	24	25	5	30	April 8, ,,	Mr. Clements.
32	Waterford	Waterford and Kilkenny	146,467	228	79,437	25	34	11	45	April 20 ,,	Mr. O'Donoghue.
33	Armagh	Armagh and Tyrone	154,281	241	107,145	25	37	12	49	April 25, ,,	Mr. Gulson.
34	Newry	Down and Armagh	137,911	215	88,181	23	31	10	41	May 3, ,,	,, ,,
35	Edenderry	King's County, Kildare, and Meath.	140,396	290	35,536	17	22	7	29	May 7, ,,	Mr. Earle and Mr. Phelan.
36	Gortin	Tyrone	111,248	173	17,315	13	14	2	16	,, ,,	Mr. Clements.
37	Castlederg	Ditto	91,758	143	21,295	14	14	3	17	,, ,,	,, ,,
38	Roscrea	Tipperary, King's County, and Queens' County	155,374	242	64,374	19	28	9	37	May 8, ,,	Mr. Hawley.
39	Parsonstown	King's County and Tipperary.	150,140	234	71,138	21	29	9	38	,, ,,	,, ,,
40	Omagh	Tyrone	174,603	272	66,388	29	30	9	39	May 9, ,,	Mr. Clements.
41	Longford	Longford and Roscommon.	208,625	326	85,152	19	30	10	40	May 13, ,,	Mr. Hancock.
42	Trim	Meath and Kildare	113,529	177	31,758	11	21	7	28	May 22, ,,	Mr. Phelan.
43	Galway	Galway	217,814	262	81,129	12	37	10	47	,, ,,	Mr. Hawley.
44	Carrick-on-Suir	Tipperary, Waterford, and Kilkenny.	105,543	164	41,059	13	21	7	28	May 25, ,,	,, ,,
45	Ballinasloe	Galway and Roscommon	126,944	198	97,581	22	36	12	48	June 6, ,,	Mr. Hancock.
46	North Dublin	Dublin	38,917	60	125,245	9	33	11	44	,, ,,	Mr. Earle.
47	South Dublin	Dublin	44,474	69	182,755	8	33	11	44	,, ,,	,, ,,
48	Dundalk	Louth, Armagh, and Monaghan.	104,372	163	63,911	19	30	10	40	June 18, ,,	Mr. Gulson.
49	Drogheda	Louth and Meath	101,042	157	49,681	12	25	8	33	,, ,,	Mr. Phelan.
50	Navan	Meath	93,327	145	34,482	12	21	7	28	June 25, ,,	,, ,,
51	Ennis	Clare	143,339	223	74,135	18	28	9	37	June 27, ,,	Mr. Hawley.
52	Kilkenny	Kilkenny	275,825	430	114,735	22	47	15	62	July 1, ,,	Mr. O'Donoghue.
53	Kells	Meath, Cavan, and Westmeath.	114,520	178	41,838	14	25	8	33	July 8, ,,	Mr. Phelan.
54	Shillelagh	Wicklow and Carlow	58,577	89	31,596	19	24	8	32	July 12, ,,	Mr. Muggeridge.
55	Sligo	Sligo	254,995	398	109,561	23	39	13	52	July 17, ,,	Mr. Hancock.
56	Dungannon	Tyrone	102,474	160	66,075	19	26	8	34	July 20, ,,	Mr. Clements.
57	Kilrush	Clare	115,746	180	70,676	13	29	9	38	July 23, ,,	Mr. Hawley.
58	Scariff	Clare and Galway	108,975	170	47,894	10	26	8	34	July 25, ,,	,, ,,
59	Kilkeel	Down	81,726	127	26,833	10	16	5	21	July 29, ,,	Mr. Gulson.
60	Ennistymon	Clare	152,609	238	49,637	13	21	7	28	August 3, ,,	Mr. Hawley.
61	Rathdown	Dublin and Wicklow	51,154	75	39,391	10	24	8	32	August 8, ,,	Mr. Muggeridge.
62	Cootehill	Cavan and Monaghan.	104,988	164	63,391	12	18	6	24	August 10, ,,	Mr. Otway.
63	Gort	Galway and Clare	89,828	140	38,342	10	18	6	24	August 20, ,,	Mr. Burke.
64	Boyle	Roscommon, Mayo, and Sligo.	181,293	283	65,662	16	19	6	25	,, ,,	Mr. Hancock.

LIST of UNIONS in IRELAND, showing their EXTENT, POPULATION, NUMBER of GUARDIANS, &c.—*continued.*
As published in the Appendix to the Seventh Report of the Poor Law Commissioners.

1.	2.	3.	4.		6.	7.	8.	9.	10.	11.	12.
No.	Name.	Counties in which Situate.	Area.		Population in 1831.	No. of Electoral Divisions.	Number of Guardians.			Date of Declaration.	Assistant Commissioners by whom the Unions have been formed.
			Statute Acres.	Square Miles.			Elective.	Ex-officio.	Total.		
65	Ardee . . .	Louth and Meath . .	95,039	148	42,035	13	24	8	32	August 21, 1839	Mr. Phelan.
66	Cookstown . .	Tyrone	96,730	151	44,624	16	21	7	28	August 22, ,,	Mr. Clements.
67	Carrick-on-Shannon.	Leitrim and Roscommon	132,516	207	66,858	15	23	7	30	August 24, ,,	Mr. Hancock.
68	Manor Hamilton	Leitrim	157,159	245	40,742	10	18	6	24	August 30, ,,	,, ,,
69	Newtown Ards.	Down	93,924	146	53,873	16	24	8	32	Sept. 3, ,,	Mr. Gulson.
70	Mohill . . .	Leitrim	137,768	215	63,715	13	22	7	29	Sept. 5, ,,	Mr. Hancock.
71	Loughrea . .	Galway	126,095	197	61,747	15	24	8	32	,, ,,	Mr. Burke.
72	Roscommon .	Roscommon and Galway	176,775	276	80,608	18	23	7	30	Sept. 13, ,,	Mr. Hancock.
73	Castlerea . .	Roscommon, Mayo, and Galway.	239,565	374	85,895	18	27	9	36	Sept. 14, ,,	,, ,,
74	Tullamore . .	King's County and Westmeath.	157,968	246	52,852	15	24	8	32	Sept. 16, ,,	Mr. Phelan.
75	Tuam . . .	Galway	135,233	214	74,155	13	31	10	41	Sept. 19, ,,	Mr. Burke.
76	Newtown Limavady.	Londonderry . . .	150,623	235	41,031	19	24	8	32	Sept. 21, ,,	Mr. Clements.
77	Rathdrum . .	Wicklow	207,358	324	51,689	12	30	10	40	Sept. 25, ,,	Mr. Muggeridge.
78	Mullingar . .	Westmeath . . .	251,054	392	68,102	26	30	10	40	October 22, ,,	Mr. Phelan.
79	Monaghan . .	Monaghan	112,043	175	69,137	21	27	9	36	Nov. 4, ,,	Mr. Gulson.
80	Carrickmacross.	Ditto	60,459	94	36,927	14	16	5	21	Nov. 5, ,,	,, ,,
81	Ballinrobe . .	Mayo and Galway. .	190,635	297	74,842	14	26	8	34	Nov. 7, ,,	Mr. Burke.
82	Castleblaney .	Monaghan and Armagh	93,504	146	56,586	18	22	7	29	Nov. 8, ,,	Mr Gulson.
83	Castlebar . .	Mayo	148,477	232	58,001	10	21	7	28	Nov. 9, ,,	Mr. Burke.
84	Bailieborough .	Cavan and Meath . .	88,021	106	41,414	11	18	4	22	Nov. 20, ,,	Mr. Otway.
85	Baltinglass . .	Wicklow, Dublin, Kildare, and Carlow.	143,935	223	39,646	11	21	7	28	Nov. 21, ,,	Mr. Muggeridge.
86	Magherafelt .	Londonderry . . .	155,847	236	78,174	25	30	9	39	Nov. 25, ,,	Mr. Clements.
87	Cavan . . .	Cavan	178,723	279	82,694	23	30	10	40	Nov. 27, ,,	Mr. Otway.
88	Coleraine . .	Londonderry and Antrim	112,176	175	50,940	20	27	9	36	Nov. 28, ,,	Mr. Clements.
89	Abbeyleix . .	Queen's County and Kilkenny.	113,400	177	35,597	11	24	8	32	Dec. 3, ,,	Mr. O'Donoghue.
90	Mountmelick .	Queen's County and King's County . .	220,968	345	63,601	16	30	10	40	Dec. 7, ,,	,, ,,
91	Gorey . . .	Wexford	121,585	189	36,083	10	24	8	32	Dec. 14, ,,	Mr. Muggeridge.
92	Dunmanway .	Cork	89,802	140	30,138	7	15	5	20	Dec. 18, ,,	Mr. Voules.
93	Macroom . .	Ditto	194,981	304	53,166	16	25	8	33	Dec. 20, ,,	,, ,,
94	Kanturk . .	Cork and Kerry . .	247,049	385	71,844	14	29	9	38	Dec. 21, ,,	,, ,,
95	Downpatrick .	Down	147,367	230	80,642	24	27	9	36	January 3, 1840	Mr. Gulson.
96	Oldcastle . .	Meath, Westmeath, and Cavan.	108,568	169	45,000	13	21	7	28	January 6, ,,	Mr. Phelan.
97	Ballymoney .	Antrim and Londonderry	127,057	298	51,869	22	28	9	37	Jan. 18, ,,	Mr. Clements.
98	Enniscorthy .	Wexford and Carlow .	192,601	300	57,735	14	30	10	40	Jan. 22, ,,	Mr. Muggeridge.
99	Clones . . .	Monaghan and Fermanagh.	71,566	111	36,569	8	18	6	24	February 8, ,,	Mr. Otway.
100	New Ross . .	Wexford, Kilkenny, and Carlow.	186,596	291	67,944	19	30	10	40	March 23, ,,	Mr. Muggeridge.
101	Listowel. . .	Kerry	209,261	326	65,198	21	27	9	36	March 27, ,,	Mr. Hawley.
102	Tralee . . .	Ditto	350,722	548	84,374	18	34	11	45	March 30, ,,	,, ,,
103	Swineford . .	Mayo and Sligo . .	133,026	207	65,965	12	21	7	28	April 2, ,,	Mr. Hancock.
104	Ballycastle . .	Antrim	102,530	160	26,453	15	18	5	23	April 11, ,,	Mr. Clements.
105	Ballymena . .	Ditto	161,326	252	66,964	23	28	6	34	May 13, ,,	,, ,,
106	Larne . . .	Ditto	117,733	182	35,695	13	23	7	30	,, ,,	,, ,,
107	Antrim . . .	Ditto	116,342	181	47,058	19	24	8	32	,, ,,	,, ,,
108	Granard. . .	Longford, Cavan, and Westmeath . . .	138,907	217	52,152	15	21	7	28	May 30, ,,	Mr. Hancock.
109	Wexford . .	Wexford	111,200	173	48,802	14	24	8	32	June 10, ,,	Mr. Muggeridge.
110	Ballyshannon .	Donegal, Leitrim, and Fermanagh.	137,024	214	40,780	10	18	6	24	June 15, ,,	Mr. Hancock.
111	Lisnaskea . .	Fermanagh . . .	98,147	153	33,868	14	18	6	24	June 27, ,,	Mr. Otway.
112	Ballina . . .	Mayo and Sligo . .	507,154	792	115,030	17	33	11	44	July 3, ,,	Mr. Burke.
113	Westport . .	Mayo	341,117	533	77,512	10	26	8	34	July 13, ,,	,, ,,
114	Enniskillen. .	Fermanagh, Cavan, and Tyrone.	231,961	362	68,694	20	30	10	40	August 10, ,,	Mr. Otway.
115	Clifden . . .	Galway	191,426	299	28,639	4	12	4	16	August 17, ,,	Mr. Burke.
116	Lowtherstown .	Fermanagh, Tyrone, and Donegal.	75,783	118	32,198	9	18	6	24	Sept. 14, ,,	Mr. Otway.
117	Carlow . . .	Carlow, Queen's County, and Kildare.	179,709	280	74,727	14	30	10	40	,, ,,	Mr. Muggeridge.
118	Killarney . .	Kerry	253,269	395	56,227	11	27	9	36	Sept. 18, ,,	Mr. Voules.
119	Inishowen . .	Donegal	159,323	248	43,238	21	23	6	29	,, ,,	Mr. Clements.
120	Cahirciveen .	Kerry	146,296	228	26,785	9	19	6	25	Sept. 19, ,,	Mr. Voules.
121	Kenmare . .	Ditto	271,245	423	29,152	7	15	5	20	Sept. 21, ,,	,, ,,
122	Bantry . . .	Cork	137,256	214	46,668	9	18	6	24	Sept. 28, ,,	,, ,,
123	Donegal . .	Donegal	156,890	245	32,928	11	18	3	21	Nov. 7, ,,	Mr. Otway.
124	Stranorlar . .	Ditto	113,955	178	23,459	10	18	6	24	Dec. 10, ,,	,, ,,
125	Athy . . .	Kildare and Queen's County.	161,878	252	50,907	14	24	8	32	Jan. 16, 1841	Mr. Muggeridge.
126	Clogher . .	Tyrone and Monaghan	101,203	158	38,855	17	24	8	32	April 17, ,,	Mr. Clements.
127	Letterkenny .	Donegal	101,998	158	25,322	14	21	7	28	Not declared.	Mr. Otway.
128	Milford . . .	Ditto	112,748	176	29,230	12	21	5	26	Not declared.	,, ,,
129	Dunfanaghy .	Ditto	128,220	200	15,793	10	18	4	22	Not declared.	,, ,,
130	Glenties . .	Ditto	260,525	407	31,752	14	23	3	26	Not declared.	,, ,,

NOTE.—A number of the returns of Area in this table, which are chiefly the estimates of extent of rateable land, made previously to the Valuation have been, throughout the previous tables, rejected to make room for the later returns from the clerks of Unions, taken from the Valuation Books, wherev the latter were available; *Vide* the details in Tables Y and Z., App. Part II., pp. 61 *c* to 85 *c*. The population of seven Unions, viz. Bandon, Cloghe Dundalk, Gorey, Gort, Newry, and Waterford, has been taken from the same authority. The remainder are from the same source as those in the abov table, and where discrepancies arise, it is owing to errors of totting in the Appendices to the Reports of the Poor Law Commissioners. *Vide post*, p. 73 *c*. Not

(W.) No. 1.—TOTAL NET ANNUAL VALUE OF FORTY-FOUR UNIONS,

With their Area and Population; and Gross Annual Value, so far as ascertained, according to Returns made by the Clerks of the Unions.

Name of Union.	Area.	Population.	Net Annual Value. £. s. d.	Gross Annual Value. £. s. d.
Athlone	198,888	72,052	117,574 2 6	156,765 10 0
Ballinasloe	224,571	99,206	154,889 11 0	177,548 4 11½
Balrothery	76,364	28,124	192,197 14 9	No return.
Banbridge	123,175	81,780	121,832 15 0	146,199 6 0
Bandon	150,928	78,723	135,987 14 1	No return.
Belfast	47,702	80,512	243,296 5 0	305,971 12 5
Carrickmacross	59,480	36,927	44,488 17 8	53,062 17 8
Castlederg	91,758	21,295	21,831 9 6½	28,503 19 9½
Celbridge	86,623	26,197	131,857 16 11	146,005 9 7
Clogheen	136,430	42,025	61,498 9 5½	83,070 15 10½
Clonmel	89,958	37,301	90,299 19 11½	111,045 4 6
Cork	142,688	158,339	403,029 13 0	511,172 0 0
Cootehill	106,549	63,472	81,904 10 0	107,796 10 7
Drogheda	97,266	49,681	128,214 4 10¾	149,043 19 10
Dublin, North	38,917	125,245	394,617 10 10½	503,159 12 8½
Dublin, South	38,219	182,767	553,591 18 5	729,016 18 11½
Dungannon	102,474	66,075	88,701 19 7	109.985 2 6
Dungarvan	159,239	57,534	93,719 16 0	107,618 17 1
Dunmanway	92,543	30,138	43,157 17 6	49,271 18 2
Dunshaughlin	109,049	22,240	117,323 17 2½	No return.
Fermoy	209,520	85,005	157,395 18 4	190,865 12 1
Gorey	127,697	36,112	94,655 7 2	118,156 16 5¾
Gort	106,836	38,187	53,241 14 6½	62,233 16 7
Kanturk	254,367	71,844	112,319 11 1½	No return.
Kilkeel	81,529	26,833	37,743 12 0	44,915 9 4
Kilmallock	167,242	74,810	178,292 15 0	217,431 2 4½
Limerick	184,483	139,264	241,999 4 10	291,392 12 6¾
Lisburn	119,300	73,349	131,975 0 0	143,592 7 1
Lismore	100,363	34,382	64,860 15 0	75,593 13 7
Listowel	190,235	65,198	95,007 6 10	122,646 5 4
Londonderry	139,199	65,506	112,853 2 5	145,595 0 9
Lurgan	78,776	62,259	88,118 8 1	114,517 11 2
Macroom	194,981	53,166	108,340 17 6	No return.
Mallow	149,755	59,076	152,873 18 3	No return.
Naas	186,901	51,719	174,364 12 8	No return.
Newcastle	182,087	51,650	113,777 10 0	140,709 5 9
Newry	136,523	89,433	148,984 0 0	179,848 10 4
Parsonstown	163,080	71,136	106,330 14 8	No return.
Rathdown	61,756	39,933	164,473 14 6	196,300 11 0¼
Roscrea	143,515	61,529	102,715 7 0	130,915 4 9½
Shillelagh	103,960	31,596	67,800 4 3	85,824 18 8½
Sligo	250,400	109,561	147,637 0 0	196,849 6 8
Tipperary	169,544	70,853	148,133 16 1	204,260 12 9
Waterford	155,332	79,664	202,977 5 0	249,770 4 2
Totals	5,830,202	2,901,698	6,226,887 18 7	..

ABSTRACT OF PRECEDING TABLE.

(W.) No. 2.—Average Net Annual Value for all the Unions whence Returns have been made.

For the Forty-four Unions *in the above Table, including Cities, and Town Divisions of Rural and Borough Unions.*

	£. s. d.
Average Net Annual Value per acre	1 1 4½
" " " per individual	2 2 11
	A. R. P.
Average Number of Acres per ditto	2 0 1

For Twenty-seven *Rural* Unions, *included in the above.*

	£. s. d.
Average Net Annual Value per acre	0 15 7¾

For Seventeen *Borough* Unions, *included in the above.*

	£. s. d.
Average Net Annual Value per acre, including Cities and Towns.	1 10 9½

For Forty *Rural* Unions, *and Rural Divisions of Borough Unions, from which detailed Returns have been received.**

	£. s. d.
Average Net Annual Value per acre	0 16 7½

* Detailed Returns have not been received for the Unions of Athlone, Belfast, Londonderry and Mallow, of which the total valuations have been returned as above.

APPENDIX TO THIRD GENERAL REPORT.

PART II.

X.—TEN POUND ELECTORS (Registered 1833 to 1840).—Valuations, Areas, Rents.—Effect of Two Qualifications.

ARMAGH UNION.

(Number whose Rent ascertained, 33.)

umber of 0 Electors cluded by single alification pending *eing rated* at £8.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rents of: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	No Rent.
2	A mere excess.	1	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	1	..	..
	An excess of £1	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	1	..	..
	£2	..	2	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	1	..
	£3	..	2	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	1	..
	£4	..	2	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	1	..
	£5	..	2	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	1	..
	£6	..	2	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	1	..
	£7	..	2	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	1	..
	£8	..	2	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	1	..
	£9	..	2	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	1	..
	£10	..	2	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	1	..
	Total excluded by an £8 Rating	..	2	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	1	..
umber uded by £10 ating.		Saved.	Remain excluded.																		
4	A mere excess.	2	2	..	..	..	..	..	..	2	..	..	..	..	..	..	..	2	2	..	..
	An excess of £1	2	2	..	..	..	..	..	..	2	..	..	..	..	..	..	..	2	2	..	..
	£2	1	3	..	..	..	..	..	..	3	..	..	..	..	..	..	..	2	2	1	..
	£3	..	4	..	..	..	..	..	..	4	..	..	..	..	..	..	..	2	3	1	..
	£4	..	4	..	..	..	..	..	..	4	..	..	..	..	..	..	..	2	3	1	..
	£5	..	4	..	..	..	..	..	..	4	..	..	..	..	..	..	..	2	3	1	..
	£6	..	4	..	..	..	..	..	..	4	..	..	..	..	..	..	..	2	3	1	..
	£7	..	4	..	..	..	..	..	..	4	..	..	..	..	..	..	..	2	3	1	..
	£8	..	4	..	..	..	..	..	..	4	..	..	..	..	..	..	..	2	3	1	..
	£9	..	4	..	..	..	..	..	..	4	..	..	..	..	..	..	..	2	3	1	..
	£10	..	4	..	..	..	..	..	..	4	..	..	..	..	..	..	..	2	3	1	..
	Total excluded by a £10 Rating	..	4	..	..	..	..	..	..	4	..	..	..	..	..	..	..	2	3	1	..
umber nded by 12. 10*s*. ating.		Saved.	Remain excluded.																		
8	A mere excess	6	2	..	..	..	..	..	..	2	..	..	..	..	..	..	..	2	2	..	..
	An excess of £1	6	2	..	..	..	..	..	..	2	..	..	..	..	..	..	..	2	2	..	..
	£2	4	4	..	..	..	..	..	1	4	..	..	..	..	..	..	..	2	3	1	..
	£3	3	5	..	..	..	..	..	1	5	..	..	..	..	..	..	..	2	4	1	..
	£4	3	5	..	..	..	..	..	1	5	..	..	..	..	..	..	..	2	4	1	..
	£5	3	5	..	..	..	..	..	1	5	..	..	..	..	..	..	..	2	4	1	..
	£6	2	6	..	..	..	..	1	2	6	..	..	..	..	..	..	..	2	4	2	..
	£7	..	8	..	..	..	..	1	4	8	..	..	..	..	..	..	..	2	4	4	..
	£8	..	8	..	..	..	..	1	4	8	..	..	..	..	..	..	..	2	4	4	..
	£9	..	8	..	..	..	..	1	4	8	..	..	..	..	..	..	..	2	4	4	..
	£10	..	8	..	..	..	..	1	4	8	..	..	..	..	..	..	..	2	4	4	..
	Total excluded by a £12. 10*s*. Rating	..	8	..	..	..	..	1	4	8	..	..	..	..	..	..	..	2	4	4	..
umber cluded a £15 ating.		Saved.	Remain excluded.																		
14	A mere excess	8	6	..	..	..	..	1	4	6	..	..	..	1	1	1	1	6	6	..	..
	An excess of £1	8	6	..	..	..	..	1	4	6	..	..	..	1	1	1	1	6	6	..	..
	£2	6	8	..	..	..	..	1	5	8	..	..	..	1	1	1	1	6	7	1	..
	£3	5	9	..	..	..	..	1	5	9	..	..	..	1	1	1	1	6	8	1	..
	£4	5	9	..	..	..	..	1	5	9	..	..	..	1	1	1	1	6	8	1	..
	£5	4	10	..	..	..	..	1	6	10	..	..	..	1	1	1	1	6	9	1	..
	£6	3	11	..	..	..	..	2	7	11	..	..	..	1	1	1	1	6	9	2	..
	£7	..	14	..	..	..	..	2	10	14	..	..	..	1	1	1	1	6	10	4	..
	£8	..	14	..	..	..	..	2	10	14	..	..	..	1	1	1	1	6	10	4	..
	£9	..	14	..	..	..	..	2	10	14	..	..	..	1	1	1	1	6	10	4	..
	£10	..	14	..	..	..	..	2	10	14	..	..	..	1	1	1	1	6	10	4	..
	Total excluded by a £15 Rating	..	14	..	..	..	..	2	10	14	..	..	..	1	1	1	1	6	10	4	..

TEN POUND ELECTORS—Effect of Two Qualifications.

ARMAGH UNION—*continued.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £17. 10*s*.	Number of the preceding saved by an depending *on excess of Rating above Rent*, Alternative Franchise, the excess required being as follows :—		Number remaining excluded.	Number of the excluded who hold									Number of the excluded who pay Rent.							
				100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not Returned.	£100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.
17	A mere excess.	10	7	..	..	..	..	1	5	7	..	..	..	1	1	1	1	7	7	..
	An excess of £1	10	7	..	..	..	..	1	5	7	..	..	..	1	1	1	1	7	7	..
	£2	8	9	..	..	..	..	1	6	9	..	..	..	1	1	1	1	7	8	1
	£3	7	10	..	..	..	..	1	6	10	..	..	..	1	1	1	1	7	9	1
	£4	7	10	..	..	..	..	1	6	10	..	..	..	1	1	1	1	7	9	1
	£5	5	12	..	..	..	..	1	8	12	..	..	..	1	1	1	1	8	11	1
	£6	3	14	..	..	..	..	2	10	14	..	..	..	1	1	1	1	9	12	2
	£7	..	17	..	..	..	..	2	13	17	..	..	..	1	1	1	1	9	13	4
	£8	..	17	..	..	..	..	2	13	17	..	..	..	1	1	1	1	9	13	4
	£9	..	17	..	..	..	..	2	13	17	..	..	..	1	1	1	1	9	13	4
	£10	..	17	..	..	..	..	2	13	17	..	..	..	1	1	1	1	9	13	4
	Total excluded by a £17. 10*s*. Rating	..	17	..	..	..	..	2	13	17	..	..	..	1	1	1	1	9	13	4
Number excluded by a £20 Rating.		Saved.	Remain excluded.																	
20	A mere excess.	13	7	..	..	..	..	1	5	7	..	..	..	1	1	1	1	7	7	..
	An excess of £1	13	7	..	..	..	..	1	5	7	..	..	..	1	1	1	1	7	7	..
	£2	11	9	..	..	..	..	1	6	9	..	..	..	1	1	1	1	7	8	1
	£3	9	11	..	..	..	..	2	7	11	..	..	..	1	1	1	1	8	10	1
	£4	9	11	..	..	..	..	2	7	10	..	..	..	1	1	1	1	8	10	1
	£5	6	14	..	..	..	..	2	10	14	..	..	..	1	1	1	1	10	13	1
	£6	4	16	..	..	..	..	3	12	16	..	..	..	1	1	1	1	11	14	2
	£7	1	19	..	..	..	..	3	15	19	..	..	..	1	1	1	1	11	15	4
	£8	1	19	..	..	..	..	3	15	19	..	..	..	1	1	1	1	11	15	4
	£9	1	19	..	..	..	..	3	15	19	..	..	..	1	1	1	1	11	15	4
	£10	1	19	..	..	..	..	3	15	19	..	..	..	1	1	1	1	11	15	4
	Total excluded by a £20 Rating	..	20	..	..	..	..	4	16	20	..	..	..	1	1	1	1	11	15	5
Number excluded by a £25 Rating.		Saved.	Remain excluded.																	
25	A mere excess.	18	8	..	..	..	..	1	6	8	..	..	..	1	2	2	2	8	8	..
	An excess of £1	18	8	..	..	..	..	1	6	8	..	..	..	1	2	2	2	8	8	..
	£2	16	10	..	..	..	..	1	7	10	..	..	..	1	2	2	2	8	9	1
	£3	14	12	..	..	..	..	2	8	12	..	..	..	1	2	2	2	9	11	1
	£4	14	12	..	..	..	..	2	8	12	..	..	..	1	2	2	2	9	11	1
	£5	11	15	..	..	..	..	2	11	15	..	..	..	1	2	2	2	11	14	1
	£6	7	19	..	..	..	..	5	15	19	..	..	..	1	2	2	2	14	17	2
	£7	4	22	..	..	..	..	5	18	22	..	..	..	1	2	2	2	14	18	4
	£8	4	22	..	..	..	..	5	18	22	..	..	..	1	2	2	2	14	18	4
	£9	4	22	..	..	..	..	5	18	22	..	..	..	1	2	2	2	14	18	4
	£10	4	22	..	..	..	..	5	18	22	..	..	..	1	2	2	2	14	18	4
	Total excluded by a £25 Rating	..	26	..	..	..	1	8	22	26	..	..	..	1	2	2	2	14	19	7
Number excluded by a £30 Rating.		Saved.	Remain excluded.																	
30	A mere excess.	21	8	..	..	..	..	1	6	8	..	..	..	1	2	2	2	8	8	..
	An excess of £1	21	8	..	..	..	..	1	6	8	..	..	..	1	2	2	2	8	8	..
	£2	19	10	..	..	..	..	1	7	10	..	..	..	1	2	2	2	8	9	1
	£3	17	12	..	..	..	..	2	8	12	..	..	..	1	2	2	2	9	11	1
	£4	17	12	..	..	..	..	2	8	12	..	..	..	1	2	2	2	9	11	1
	£5	14	15	..	..	..	..	2	11	15	..	..	..	1	2	2	2	11	14	1
	£6	10	19	..	..	..	..	5	15	19	..	..	..	1	2	2	2	14	17	2
	£7	7	22	..	..	..	..	5	18	22	..	..	..	1	2	2	2	14	18	4
	£8	7	22	..	..	..	..	5	18	22	..	..	..	1	2	2	2	14	18	4
	£9	6	23	..	..	..	..	6	19	23	..	..	..	1	2	2	3	15	19	4
	£10	6	23	..	..	..	..	6	19	23	..	..	..	1	2	2	3	15	19	4
	Total excluded by a £30 Rating	..	29	..	..	..	1	11	25	29	..	..	..	1	2	2	3	16	22	7

TEN POUND ELECTORS—Effect of Two Qualifications.

ARMAGH UNION—*concluded.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £35.	Number of the preceding saved by an Alternative Franchise, depending *on excess Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not Returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
30	A mere excess	22	8	..	..	..	..	1	6	8	..	..	..	1	2	2	2	8	8	..	..
	An excess of £1	22	8	..	..	..	..	1	6	8	..	..	..	1	2	2	2	8	8	..	..
	£2	20	10	..	..	..	..	1	7	10	..	..	..	1	2	2	2	8	9	1	..
	£3	18	12	..	..	..	..	2	8	12	..	..	..	1	2	2	2	9	11	1	..
	£4	18	12	..	..	..	..	2	8	12	..	..	..	1	2	2	2	9	11	1	..
	£5	15	15	..	..	..	..	2	11	15	..	..	..	1	2	2	2	11	14	1	..
	£6	11	19	..	..	..	..	5	15	19	..	..	..	1	2	2	2	14	17	2	..
	£7	8	22	..	..	..	..	5	18	22	..	..	..	1	2	2	2	14	18	4	..
	£8	8	22	..	..	..	..	5	18	22	..	..	..	1	2	2	2	14	18	4	..
	£9	7	23	..	..	..	..	6	19	23	..	..	..	1	2	2	3	15	19	4	..
	£10	7	23	..	..	..	..	6	19	23	..	..	..	1	2	2	3	15	19	4	..
	Total excluded by a £35 Rating	..	30	..	..	..	1	12	26	30	..	..	..	1	2	2	3	17	23	7	..
Number excluded by a £40 Rating.		Saved.	Remain excluded.																		
30	A mere excess	22	8	..	..	..	..	1	6	8	..	..	..	1	2	2	2	8	8	..	..
	An excess of £1	22	8	..	..	..	..	1	6	8	..	..	..	1	2	2	2	8	8	..	..
	£2	20	10	..	..	..	..	1	7	10	..	..	..	1	2	2	2	8	9	1	..
	£3	18	12	..	..	..	..	2	8	12	..	..	..	1	2	2	2	9	11	1	..
	£4	18	12	..	..	..	..	2	8	12	..	..	..	1	2	2	2	9	11	1	..
	£5	15	15	..	..	..	..	2	11	15	..	..	..	1	2	2	2	11	14	1	..
	£6	11	19	..	..	..	..	5	15	19	..	..	..	1	2	2	2	14	17	2	..
	£7	8	22	..	..	..	..	5	18	22	..	..	..	1	2	2	2	14	18	4	..
	£8	8	22	..	..	..	..	5	18	22	..	..	..	1	2	2	2	14	18	4	..
	£9	7	23	..	..	..	..	6	19	23	..	..	..	1	2	2	3	15	19	4	..
	£10	7	23	..	..	..	..	6	19	23	..	..	..	1	2	2	3	15	19	4	..
	Total excluded by a £40 Rating	..	30	..	..	..	1	12	26	30	..	..	..	1	2	2	3	17	23	7	..

TEN POUND ELECTORS.—Valuations, Areas, Rents.—Effect of Two Qualifications.

BANDON UNION.

(Number whose Rent ascertained, 153.)

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £8.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold									Number of the excluded who pay Rents.							
				100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	£100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.
6	A mere excess	4	2	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	2	..
	An excess of £1	4	2	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	2	..
	An excess of £2	3	3	..	..	..	..	..	..	1	2	..	..	..	..	..	..	..	2	1
	An excess of £3	3	3	..	..	..	..	..	..	1	2	..	..	..	..	..	..	..	2	1
	An excess of £4	2	4	..	..	..	..	..	..	1	3	..	..	..	..	..	..	..	2	2
	An excess of £5	1	5	..	..	..	..	..	1	2	3	..	..	..	..	..	..	..	2	2
	An excess of £6	1	5	..	..	..	..	..	1	2	3	..	..	..	..	..	..	..	2	2
	An excess of £7	1	5	..	..	..	..	..	1	2	3	..	..	..	..	..	..	..	2	2
	An excess of £8	..	6	..	..	..	..	..	2	3	3	..	..	..	..	..	..	..	2	2
	An excess of £9	..	6	..	..	..	..	..	2	3	3	..	..	..	..	..	..	..	2	2
	An excess of £10	..	6	..	..	..	..	..	2	3	3	..	..	..	..	..	..	..	2	2
	Total excluded by an £8 Rating	..	6	..	..	..	..	..	2	3	3	..	..	..	..	..	..	..	2	2
Number excluded by a £10 Rating.		Saved.	Remain excluded.																	
6	A mere excess	4	2	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	2	..
	An excess of £1	4	2	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	2	..
	An excess of £2	3	3	..	..	..	..	..	..	1	2	..	..	..	..	..	..	..	2	1
	An excess of £3	3	3	..	..	..	..	..	..	1	2	..	..	..	..	..	..	..	2	1
	An excess of £4	2	4	..	..	..	..	..	..	1	3	..	..	..	..	..	..	..	2	2
	An excess of £5	1	5	..	..	..	..	..	1	2	3	..	..	..	..	..	..	..	2	2
	An excess of £6	1	5	..	..	..	..	..	1	2	3	..	..	..	..	..	..	..	2	2
	An excess of £7	1	5	..	..	..	..	..	1	2	3	..	..	..	..	..	..	..	2	2
	An excess of £8	..	6	..	..	..	..	..	2	3	3	..	..	..	..	..	..	..	2	2
	An excess of £9	..	6	..	..	..	..	..	2	3	3	..	..	..	..	..	..	..	2	2
	An excess of £10	..	6	..	..	..	..	..	2	3	3	..	..	..	..	..	..	..	2	2
	Total excluded by a £10 Rating	..	6	..	..	..	..	..	2	3	3	..	..	..	..	..	..	..	2	2
Number excluded by a £12. 10*s*. Rating.		Saved.	Remain excluded.																	
10	A mere excess	8	2	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	2	..
	An excess of £1	8	2	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	2	..
	An excess of £2	7	3	..	..	..	..	..	..	1	2	..	..	..	..	..	..	..	2	1
	An excess of £3	7	3	..	..	..	..	..	..	1	2	..	..	..	..	..	..	..	2	1
	An excess of £4	5	5	..	..	..	..	1	1	2	3	..	..	..	..	..	..	..	3	2
	An excess of £5	2	8	..	..	..	..	1	3	5	3	..	..	..	..	..	..	..	5	2
	An excess of £6	2	8	..	..	..	..	1	3	5	3	..	..	..	..	..	..	..	5	2
	An excess of £7	2	8	..	..	..	..	1	3	5	3	..	..	..	..	..	..	..	5	2
	An excess of £8	1	9	..	..	..	..	1	4	6	3	..	..	..	..	..	..	..	5	2
	An excess of £9	1	9	..	..	..	..	1	4	6	3	..	..	..	..	..	..	..	5	2
	An excess of £10	1	9	..	..	..	..	1	4	6	3	..	..	..	..	..	..	..	5	2
	Total excluded by a £12. 10*s*. Rating	..	10	..	..	..	..	1	4	6	4	..	..	..	..	..	..	..	5	3
Number excluded by a £15. Rating.		Saved.	Remain excluded.																	
16	A mere excess	13	3	..	..	..	..	..	1	2	1	..	..	..	..	..	..	1	3	..
	An excess of £1	13	3	..	..	..	..	..	1	2	1	..	..	..	..	..	..	1	3	..
	An excess of £2	12	4	..	..	..	..	..	1	2	2	..	..	..	..	..	..	1	3	1
	An excess of £3	12	4	..	..	..	..	..	1	2	2	..	..	..	..	..	..	1	3	1
	An excess of £4	8	8	..	..	1	1	2	3	4	4	..	..	..	..	..	..	1	6	2
	An excess of £5	4	12	..	..	1	1	3	6	8	4	..	..	..	..	..	..	1	9	2
	An excess of £6	4	12	..	..	1	1	3	6	8	4	..	..	..	..	..	..	1	9	2
	An excess of £7	4	12	..	..	1	1	3	6	8	4	..	..	..	..	..	..	1	9	2
	An excess of £8	3	13	..	..	1	1	3	7	9	4	..	..	..	..	..	..	1	9	2
	An excess of £9	3	13	..	..	1	1	3	7	9	4	..	..	..	..	..	..	1	9	2
	An excess of £10	3	13	..	..	1	1	3	7	9	4	..	..	..	..	..	..	1	9	2
	Total excluded by a £15 Rating	..	16	..	..	1	1	5	9	11	5	..	..	..	..	..	..	1	9	3

TEN POUND ELECTORS—Effect of Two Qualifications.

BANDON UNION—*continued.*

ber of lectors led by ngle ication ading rated 7. 10s.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: L100 and upwards.	L50 and upwards.	L40 and upwards.	L30 and upwards.	L20 and upwards.	L10 and upwards.	L5 and upwards.	Under L5.	No Rent.
4	A mere excess	18	6	..	..	..	1	3	4	5	1	..	..	..	..	..	1	4	6	..	..
	An excess of £1	15	9	..	..	..	1	4	7	8	1	..	..	..	..	..	1	7	9	..	..
	£2	14	10	..	..	..	1	4	7	8	2	..	..	..	..	..	1	7	9	1	..
	£3	14	10	..	..	..	1	4	7	8	2	..	..	..	..	..	1	7	9	1	..
	£4	9	15	..	..	1	2	6	10	11	4	..	..	..	..	..	1	8	13	2	..
	£5	4	20	..	..	1	2	7	13	15	5	..	..	..	..	..	1	9	17	2	1
	£6	4	20	..	..	1	2	7	13	15	5	..	..	..	..	..	1	9	17	2	1
	£7	4	20	..	..	1	2	7	13	15	5	..	..	..	..	..	1	9	17	2	1
	£8	3	21	..	..	1	2	7	14	16	5	..	..	..	..	..	1	9	17	2	2
	£9	3	21	..	..	1	2	7	14	16	5	..	..	..	..	..	1	9	17	2	2
	£10	3	21	..	..	1	2	7	14	16	5	..	..	..	..	..	1	9	17	2	2
	Total excluded by a £17. 10s. Rating	..	24	..	..	1	2	9	16	18	6	..	..	..	..	..	1	9	17	3	4
er ed 20 s.		Saved.	Remain excluded.																		
	A mere excess	22	8	..	..	1	2	5	6	7	1	..	..	..	..	..	3	6	8	..	..
	An excess of £1	19	11	..	..	1	2	6	9	10	1	..	..	..	..	..	3	9	11	..	..
	£2	18	12	..	..	1	2	6	9	10	2	..	..	..	..	..	3	9	11	1	..
	£3	18	12	..	..	1	2	6	9	10	2	..	..	..	..	..	3	9	11	1	..
	£4	11	19	..	..	3	4	9	14	15	4	..	..	..	..	..	3	12	17	2	..
	£5	6	24	..	..	3	4	10	17	19	5	..	..	..	..	..	3	13	21	2	1
	£6	4	26	..	..	3	4	11	19	21	5	..	..	..	..	..	3	15	23	2	1
	£7	4	26	..	..	3	4	11	19	21	5	..	..	..	..	..	3	15	23	2	1
	£8	3	27	..	..	3	4	11	20	22	5	..	..	..	..	..	3	15	23	2	2
	£9	3	27	..	..	3	4	11	20	22	5	..	..	..	..	..	3	15	23	2	2
	£10	3	27	..	..	3	4	11	20	22	5	..	..	..	..	..	3	15	23	2	2
	Total excluded by a £20 Rating	..	30	..	..	3	4	13	22	24	6	..	..	..	..	..	3	15	23	3	4
er d 5 s.		Saved.	Remain excluded.																		
	A mere excess	28	13	..	1	2	5	9	11	12	1	..	..	..	..	1	8	11	13	..	..
	An excess of £1	24	17	..	1	2	6	11	15	16	1	..	..	..	..	1	9	15	17	..	..
	£2	23	18	..	1	2	6	11	15	16	2	..	..	..	..	1	9	15	17	1	..
	£3	21	20	..	1	2	6	12	17	18	2	..	..	..	..	1	10	17	19	1	..
	£4	12	29	..	1	4	10	17	24	25	4	..	..	..	..	1	11	22	27	2	..
	£5	7	34	..	1	4	10	18	27	29	5	..	..	..	..	1	11	23	31	2	1
	£6	5	36	..	1	4	10	19	29	31	5	..	..	..	..	1	11	25	33	2	1
	£7	4	37	..	2	5	11	20	30	32	5	..	..	..	..	1	11	26	34	2	1
	£8	3	38	..	2	5	11	20	31	33	5	..	..	..	..	1	11	26	34	2	2
	£9	3	38	..	2	5	11	20	31	33	5	..	..	..	..	1	11	26	34	2	2
	£10	3	38	..	2	5	11	20	31	33	5	..	..	..	..	1	11	26	34	2	2
	Total excluded by a £25 Rating	..	41	..	2	5	11	22	33	35	6	..	..	..	..	1	11	26	34	3	4
er d 0 s.		Saved.	Remain excluded.																		
	A mere excess	37	19	..	2	3	9	15	17	18	1	..	..	..	..	3	14	17	19	..	..
	An excess of £1	31	25	..	2	5	12	19	23	24	1	..	..	..	..	3	17	23	25	..	..
	£2	30	26	..	2	5	12	19	23	24	2	..	..	..	..	3	17	23	25	1	..
	£3	28	28	..	2	5	12	20	25	26	2	..	..	..	..	3	18	25	27	1	..
	£4	19	37	..	2	7	16	25	32	33	4	..	..	..	..	3	19	30	35	2	..
	£5	14	42	..	2	7	16	26	35	37	5	..	..	..	..	3	19	31	39	2	1
	£6	11	45	..	3	8	17	28	38	40	5	..	..	..	..	3	20	34	42	2	1
	£7	10	46	..	4	9	18	29	39	41	5	..	..	..	..	3	20	35	43	2	1
	£8	8	48	..	5	10	19	30	41	43	5	..	..	..	..	3	20	36	44	2	2
	£9	7	49	..	5	11	20	31	42	44	5	..	..	..	..	3	20	37	45	2	2
	£10	6	50	..	6	12	21	32	43	45	5	..	..	..	..	3	21	38	46	2	2
	Total excluded by a £30 Rating	..	56	..	7	13	23	36	48	50	6	..	..	..	..	3	21	40	49	3	4

TEN POUND ELECTORS—Effect of Two Qualifications.

BANDON UNION—*concluded.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £35.	Number of the preceding saved by an Aternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay: £100 and upwards.	£30 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.
77	A mere excess .	53	24	..	4	6	13	19	22	23	1	..	..	..	..	8	19	22	24
	An excess of £1	46	31	..	5	9	17	24	29	30	1	..	..	..	..	9	23	29	31
	£2	45	32	..	5	9	17	24	29	30	2	..	..	..	..	9	23	29	31
	£3	43	34	..	5	9	17	25	31	32	2	..	..	..	..	9	24	31	33
	£4	33	44	..	5	12	22	31	39	40	4	..	..	..	..	9	26	37	42
	£5	26	51	..	6	13	23	34	44	46	5	..	..	..	..	9	28	40	48
	£6	22	55	..	7	14	25	37	48	50	5	..	..	..	..	9	30	44	52
	£7	21	56	..	8	15	26	38	49	51	5	..	..	..	..	9	30	45	53
	£8	19	58	..	9	16	27	39	51	53	5	..	..	..	..	9	30	46	54
	£9	18	59	..	9	17	28	40	52	54	5	..	..	..	..	9	30	47	55
	£10	15	62	..	12	20	31	43	55	57	5	..	..	..	..	9	33	50	58
	Total excluded by a £35 Rating .	..	77	..	17	25	39	55	68	70	7	..	..	..	..	9	36	61	70
Number excluded by a £40 Rating. 93		Saved.	Remain excluded.																
	A mere excess .	64	29	..	8	10	18	24	27	28	1	..	..	1	4	13	24	27	29
	An excess of £1	56	37	..	10	14	23	30	35	36	1	..	..	1	4	15	29	35	37
	£2	55	38	..	10	14	23	30	35	36	2	..	..	1	4	15	29	35	37
	£3	53	40	..	10	14	23	31	37	38	2	..	..	1	4	15	30	37	39
	£4	42	51	..	11	18	29	38	46	47	4	..	..	1	4	16	33	44	49
	£5	35	58	..	12	19	30	41	51	53	5	..	..	1	4	16	35	47	55
	£6	31	62	..	13	20	32	44	55	57	5	..	..	1	4	16	37	51	59
	£7	28	65	..	16	23	35	47	58	60	5	..	..	1	4	18	39	54	62
	£8	25	68	..	18	25	37	49	61	63	5	..	..	1	4	19	40	56	64
	£9	24	69	..	18	26	38	50	62	64	5	..	..	1	4	19	40	57	65
	£10	19	74	..	23	31	43	55	67	69	5	..	..	1	4	19	45	62	70
	Total excluded by a £40 Rating .	..	93	..	31	40	55	71	84	86	7	..	..	1	4	19	51	76	86

TEN POUND ELECTORS.—Valuations, Areas, Rents.—Effect of Two Qualifications.

CASHEL UNION.

(Number whose Rent ascertained, 141.)

Number of Electors added by single qualification depending on Rating rated £8.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating and Rent.* the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres:	Extent not returned.	Number of the excluded who pay Rents: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	No Rent.
11	A mere excess. .	2	9	..	..	..	..	1	3	5	4	..	..	..	..	..	..	1	8	1	..
	An excess of £1	1	10	..	..	..	..	1	3	5	5	..	..	..	..	..	..	1	8	2	..
	£2	1	10	..	..	..	..	1	3	5	5	..	..	..	..	..	..	1	8	2	..
	£3	..	11	..	..	..	..	2	4	6	5	..	..	..	..	..	..	1	8	3	..
	£4	..	11	..	..	..	..	2	4	6	5	..	..	..	..	..	..	1	8	3	..
	£5	..	11	..	..	..	..	2	4	6	5	..	..	..	..	..	..	1	8	3	..
	£6	..	11	..	..	..	..	2	4	6	5	..	..	..	..	..	..	1	8	3	..
	£7	..	11	..	..	..	..	2	4	6	5	..	..	..	..	..	..	1	8	3	..
	£8	..	11	..	..	..	..	2	4	6	5	..	..	..	..	..	..	1	8	3	..
	£9	..	11	..	..	..	..	2	4	6	5	..	..	..	..	..	..	1	8	3	..
	£10	..	11	..	..	..	..	2	4	6	5	..	..	..	..	..	..	1	8	3	..
	Total excluded by an £8 Rating .	..	11	..	..	..	..	2	4	6	5	..	..	..	..	..	..	1	8	3	..
ber ded £10 ng.		Saved.	Remain excluded.																		
18	A mere excess. .	2	16	..	..	..	..	1	9	11	5	..	..	..	..	..	1	4	15	1	..
	An excess of £1	1	17	..	..	..	..	1	9	11	6	..	..	..	..	..	1	4	15	2	..
	£2	1	17	..	..	..	..	1	9	11	6	..	..	..	..	..	1	4	15	2	..
	£3	..	18	..	..	..	..	2	10	12	6	..	..	..	..	..	1	4	15	3	..
	£4	..	18	..	..	..	..	2	10	12	6	..	..	..	..	..	1	4	15	3	..
	£5	..	18	..	..	..	..	2	10	12	6	..	..	..	..	..	1	4	15	3	..
	£6	..	18	..	..	..	..	2	10	12	6	..	..	..	..	..	1	4	15	3	..
	£7	..	18	..	..	..	..	2	10	12	6	..	..	..	..	..	1	4	15	3	..
	£8	..	18	..	..	..	..	2	10	12	6	..	..	..	..	..	1	4	15	3	..
	£9	..	18	..	..	..	..	2	10	12	6	..	..	..	..	..	1	4	15	3	..
	£10	..	18	..	..	..	..	2	10	12	6	..	..	..	..	..	1	4	15	3	..
	Total excluded by a £10 Rating .	..	18	..	..	..	..	2	10	12	6	..	..	..	..	..	1	4	15	3	..
ber ed by 10s. ng.		Saved.	Remain excluded.																		
0	A mere excess. .	4	26	1	2	3	3	5	17	19	7	..	..	..	..	..	1	14	25	1	..
	An excess of £1	3	27	1	2	3	3	5	17	19	8	..	..	..	..	..	1	14	25	2	..
	£2	2	28	1	2	3	3	5	17	19	9	..	..	..	..	..	1	15	26	2	..
	£3	1	29	1	2	3	3	6	18	20	9	..	..	..	..	..	1	15	26	3	..
	£4	1	29	1	2	3	3	6	18	20	9	..	..	..	..	..	1	15	26	3	..
	£5	..	30	1	2	3	4	7	19	21	9	..	..	..	..	..	1	15	27	3	..
	£6	..	30	1	2	3	4	7	19	21	9	..	..	..	..	..	1	15	27	3	..
	£7	..	30	1	2	3	4	7	19	21	9	..	..	..	..	..	1	15	27	3	..
	£8	..	30	1	2	3	4	7	19	21	9	..	..	..	..	..	1	15	27	3	..
	£9	..	30	1	2	3	4	7	19	21	9	..	..	..	..	..	1	15	27	3	..
	£10	..	30	1	2	3	4	7	19	21	9	..	..	..	..	..	1	15	27	3	..
	Total excluded by a £12. 10s. Rating . . .	..	30	1	2	3	4	7	19	21	9	..	..	..	..	..	1	15	27	3	..
ber ded £15 ng.		Saved.	Remain excluded.																		
1	A mere excess. .	7	34	1	2	3	3	7	24	26	8	..	..	..	..	..	2	22	33	1	..
	An excess of £1	6	35	1	2	3	3	7	24	26	9	..	..	..	..	..	2	22	33	2	..
	£2	4	37	1	2	3	3	7	25	27	10	..	..	..	..	..	2	24	35	2	..
	£3	3	38	1	2	3	3	8	26	28	10	..	..	..	..	..	2	24	35	3	..
	£4	3	38	1	2	3	3	8	26	28	10	..	..	..	..	..	2	24	35	3	..
	£5	2	39	1	2	3	4	9	27	29	10	..	..	..	..	..	2	24	36	3	..
	£6	1	40	1	2	4	5	10	28	30	10	..	..	..	..	..	2	24	37	3	..
	£7	1	40	1	2	4	5	10	28	30	10	..	..	..	..	..	2	24	37	3	..
	£8	1	40	1	2	4	5	10	28	30	10	..	..	..	..	..	2	24	37	3	..
	£9	1	40	1	2	4	5	10	28	30	10	..	..	..	..	..	2	24	37	3	..
	£10	1	40	1	2	4	5	10	28	30	10	..	..	..	..	..	2	24	37	3	..
	Total excluded by a £15 Rating .	..	41	1	2	4	5	10	29	31	10	..	..	..	..	..	2	24	37	4	..

TEN POUND ELECTORS—Effect of Two Qualifications.

CASHEL UNION—*continued.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £17. 10*s*.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Re: £100 and upwards.	£50 and upwards.	£10 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.
50	A mere excess. .	12	38	1	2	3	3	10	28	30	8	..	..	..	..	..	3	26	37
	An excess of £1	11	39	1	2	3	3	10	28	30	9	..	..	..	..	..	3	26	37
	£2	9	41	1	2	3	3	10	29	31	10	..	..	..	..	..	3	28	39
	£3	6	44	1	2	3	3	11	32	34	10	..	..	..	..	..	3	30	41
	£4	6	44	1	2	3	3	11	32	34	10	..	..	..	..	..	3	30	41
	£5	5	45	1	2	3	4	12	33	35	10	..	..	..	..	..	3	30	42
	£6	4	46	1	2	4	5	13	34	36	10	..	..	..	..	..	3	30	43
	£7	1	49	4	5	7	8	16	37	39	10	..	..	..	..	..	3	33	46
	£8	1	49	4	5	7	8	16	37	39	10	..	..	..	..	..	3	33	46
	£9	1	49	4	5	7	8	16	37	39	10	..	..	..	..	..	3	33	46
	£10	1	49	4	5	7	8	16	37	39	10	..	..	..	..	..	3	33	46
	Total excluded by a £17. 10*s*. Rating . . .	..	50	4	5	7	8	16	38	40	10	..	..	..	..	..	3	33	46
Number excluded by a £20 Rating.		Saved.	Remain excluded.																
54	A mere excess. .	13	41	1	2	3	3	12	31	33	8	..	..	..	..	..	5	29	40
	An excess of £1	12	42	1	2	3	3	12	31	33	9	..	..	..	..	..	5	29	40
	£2	9	45	1	2	3	3	13	33	35	10	..	..	..	..	..	5	32	43
	£3	6	48	1	2	3	3	14	36	38	10	..	..	..	..	..	5	34	45
	£4	6	48	1	2	3	3	14	36	38	10	..	..	..	..	..	5	34	45
	£5	5	49	1	2	3	4	15	37	39	10	..	..	..	..	..	5	34	46
	£6	4	50	1	2	4	5	16	38	40	10	..	..	..	..	..	5	34	47
	£7	1	53	4	5	7	8	19	41	43	10	..	..	..	..	..	5	37	50
	£8	1	53	4	5	7	8	19	41	43	10	..	..	..	..	..	5	37	50
	£9	1	53	4	5	7	8	19	41	43	10	..	..	..	..	..	5	37	50
	£10	1	53	4	5	7	8	19	41	43	10	..	..	..	..	..	5	37	50
	Total excluded by a £20 Rating .	..	54	4	5	7	8	19	42	44	10	..	..	..	..	..	5	37	50
Number excluded by a £25 Rating.		Saved.	Remain excluded.																
72	A mere excess. .	18	54	3	4	7	10	23	43	46	8	..	..	..	..	2	18	42	53
	An excess of £1	15	57	3	4	8	11	25	45	48	9	..	..	..	..	2	20	44	55
	£2	12	60	3	4	8	11	26	47	50	10	..	..	..	..	2	20	47	58
	£3	7	65	3	4	8	13	29	52	55	10	..	..	..	..	2	20	51	62
	£4	7	65	3	4	8	13	29	52	55	10	..	..	..	..	2	20	51	62
	£5	6	66	3	4	8	14	30	53	56	10	..	..	..	..	2	20	51	63
	£6	5	67	3	4	9	15	31	54	57	10	..	..	..	..	2	20	51	64
	£7	2	70	6	7	12	18	34	57	60	10	..	..	..	..	2	20	54	67
	£8	2	70	6	7	12	18	34	57	60	10	..	..	..	..	2	20	54	67
	£9	2	70	6	7	12	18	34	57	60	10	..	..	..	..	2	20	54	67
	£10	2	70	6	7	12	18	34	57	60	10	..	..	..	..	2	20	54	67
	Total excluded by a £25 Rating .	..	72	6	7	12	19	35	59	62	10	..	..	..	..	2	20	55	68
Number excluded by a £30 Rating.		Saved.	Remain excluded.																
88	A mere excess. .	22	66	3	5	11	19	35	55	58	8	..	..	..	2	12	30	54	65
	An excess of £1	19	69	3	5	12	20	37	57	60	9	..	..	..	2	12	32	56	67
	£2	16	72	3	5	12	20	38	59	62	10	..	..	..	2	12	32	59	70
	£3	11	77	3	5	12	22	41	64	67	10	..	..	..	2	12	32	63	74
	£4	10	78	3	5	13	23	42	65	68	10	..	..	..	2	12	33	64	75
	£5	8	80	3	5	13	24	43	67	70	10	..	..	..	2	12	34	65	77
	£6	7	81	3	5	14	25	44	68	71	10	..	..	..	2	12	34	65	78
	£7	2	86	8	10	19	30	49	73	76	10	..	..	..	2	12	36	70	83
	£8	2	86	8	10	19	30	49	73	76	10	..	..	..	2	12	36	70	83
	£9	2	86	8	10	19	30	49	73	76	10	..	..	..	2	12	36	70	83
	£10	2	86	8	10	19	30	49	73	76	10	..	..	..	2	12	36	70	83
	Total excluded by a £30 Rating .	..	88	8	10	19	31	50	75	78	10	..	..	..	2	12	36	71	84

TEN POUND ELECTORS—Effect of Two Qualifications.

CASHEL UNION—*concluded.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £35.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows :—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
99	A mere excess .	24	75	3	6	13	27	44	64	67	8	..	..	3	7	21	39	63	74	1	..
	A excess of . £1	21	78	3	6	14	28	46	66	69	9	..	..	3	7	21	41	65	76	2	..
	£2	18	81	3	6	14	28	47	68	71	10	..	..	3	7	21	41	68	79	2	..
	£3	13	86	3	6	14	30	50	73	76	10	..	..	3	7	21	41	72	83	3	..
	£4	12	87	3	6	15	31	51	74	77	10	..	..	3	7	21	42	73	84	3	..
	£5	10	89	3	6	15	32	52	76	79	10	..	..	3	7	21	43	74	86	3	..
	£6	9	90	3	6	16	33	53	77	80	10	..	..	3	7	21	43	74	87	3	..
	£7	4	95	8	11	21	38	58	82	85	10	..	..	3	7	21	45	79	92	3	..
	£8	4	95	8	11	21	38	58	82	85	10	..	..	3	7	21	45	79	92	3	..
	£9	4	95	8	11	21	38	58	82	85	10	..	..	3	7	21	45	79	92	3	..
	£10	4	95	8	11	21	38	58	82	85	10	..	..	3	7	21	45	79	92	3	..
	Total excluded by a £35 Rating .	..	99	9	12	22	40	60	86	89	10	..	..	3	7	21	45	82	95	4	..
Number excluded by a £40 Rating. 106		Saved.	Remain excluded.																		
	A mere excess .	26	80	3	9	18	32	49	69	72	8	..	..	4	9	26	44	68	79	1	..
	An excess of £1	23	83	3	9	19	33	51	71	74	9	..	..	4	9	26	46	70	81	2	..
	£2	20	86	3	9	19	33	52	73	76	10	..	..	4	9	26	46	73	84	2	..
	£3	15	91	3	9	19	35	55	78	81	10	..	..	4	9	26	46	77	88	3	..
	£4	14	92	3	9	20	36	56	79	82	10	..	..	4	9	26	47	78	89	3	..
	£5	12	94	3	9	20	37	57	81	84	10	..	..	4	9	26	48	79	91	3	..
	£6	11	95	3	9	21	38	58	82	85	10	..	..	4	9	26	48	79	92	3	..
	£7	6	100	8	14	26	43	63	87	90	10	..	..	4	9	26	50	84	97	3	..
	£8	6	100	8	14	26	43	63	87	90	10	..	..	4	9	26	50	84	97	3	..
	£9	4	102	8	14	26	45	65	89	92	10	..	..	4	9	26	52	86	99	3	..
	£10	4	102	8	14	26	45	65	89	92	10	..	..	4	9	26	52	86	99	3	..
	Total excluded by a £40 Rating .	..	106	9	15	27	47	67	93	96	10	..	..	4	9	26	52	89	102	4	..

TEN POUND ELECTORS.—Valuations, Areas, Rents.—Effect of Two Qualifications.

COOTEHILL UNION.

(Number whose Rent ascertained, 249.)

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £8.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5	Pay no Rent
10	A mere excess	6	4	..	..	..	..	..	..	3	1	..	..	..	..	..	..	..	4	..	.
	An excess of £1	5	5	..	..	..	..	..	1	4	1	..	..	..	..	..	..	..	5	..	.
	£2	5	5	..	..	..	..	..	1	4	1	..	..	..	..	..	..	..	5	..	.
	£3	5	5	..	..	..	..	..	1	4	1	..	..	..	..	..	..	..	5	..	.
	£4	4	6	..	..	..	..	..	2	5	1	..	..	..	..	..	..	..	5	1	.
	£5	1	9	..	..	..	..	..	3	7	2	..	..	..	..	..	..	..	5	4	.
	£6	..	10	..	..	..	..	..	3	8	2	..	..	..	..	..	..	..	5	5	.
	£7	..	10	..	..	..	..	..	3	8	2	..	..	..	..	..	..	..	5	5	.
	£8	..	10	..	..	..	..	..	3	8	2	..	..	..	..	..	..	..	5	5	.
	£9	..	10	..	..	..	..	..	3	8	2	..	..	..	..	..	..	..	5	5	.
	£10	..	10	..	..	..	..	..	3	8	2	..	..	..	..	..	..	..	5	5	.
	Total excluded by an £8 Rating	..	10	..	..	..	..	..	3	8	2	..	..	..	..	..	..	..	5	5	.
Number excluded by a £10 Rating.		Saved.	Remain excluded.																		
24	A mere excess	11	13	..	..	..	..	..	5	12	1	..	..	..	..	..	..	3	13	..	.
	An excess of £1	9	15	..	..	..	..	..	7	14	1	..	..	..	..	..	..	3	15	..	.
	£2	9	15	..	..	..	..	..	7	14	1	..	..	..	..	..	..	3	15	..	.
	£3	8	16	..	..	..	..	..	8	15	1	..	..	..	..	..	..	3	16	..	.
	£4	5	19	..	..	..	..	..	11	18	1	..	..	..	..	..	..	3	18	1	.
	£5	1	23	..	..	..	..	..	13	21	2	..	..	..	..	..	..	3	19	4	.
	£6	..	24	..	..	..	..	..	13	22	2	..	..	..	..	..	..	3	19	5	.
	£7	..	24	..	..	..	..	..	13	22	2	..	..	..	..	..	..	3	19	5	.
	£8	..	24	..	..	..	..	..	13	22	2	..	..	..	..	..	..	3	19	5	.
	£9	..	24	..	..	..	..	..	13	22	2	..	..	..	..	..	..	3	19	5	.
	£10	..	24	..	..	..	..	..	13	22	2	..	..	..	..	..	..	3	19	5	.
	Total excluded by a £10 Rating	..	24	..	..	..	..	..	13	22	2	..	..	..	..	..	..	3	19	5	.
Number excluded by a £12. 10*s*. Rating.		Saved.	Remain excluded.																		
68	A mere excess	40	28	..	..	..	..	..	20	27	1	..	..	..	..	..	..	18	28	..	.
	An excess of £1	36	32	..	..	..	..	..	23	31	1	..	..	..	..	..	..	20	32	..	.
	£2	35	33	..	..	..	..	..	24	32	1	..	..	..	..	..	..	21	33	..	.
	£3	28	40	..	..	..	..	1	31	39	1	..	..	..	..	..	..	23	40	..	.
	£4	22	46	..	..	..	..	1	37	45	1	..	..	..	..	..	..	23	45	1	.
	£5	17	51	..	..	..	..	1	40	49	2	..	..	..	..	..	..	23	47	4	.
	£6	13	55	..	..	..	..	1	43	53	2	..	..	..	..	..	..	23	50	5	.
	£7	10	58	..	..	..	..	2	46	56	2	..	..	..	..	..	..	23	53	5	.
	£8	7	61	..	..	..	..	2	49	59	2	..	..	..	..	..	..	23	53	8	.
	£9	3	65	..	..	..	..	3	53	63	2	..	..	..	..	..	..	23	53	12	.
	£10	2	66	..	..	..	..	3	54	64	2	..	..	..	..	..	..	23	53	13	.
	Total excluded by a £12. 10*s*. Rating	..	68	..	..	..	..	3	54	64	4	..	..	..	..	..	..	23	53	15	.
Number excluded by a £15 Rating.		Saved.	Remain excluded.																		
91	A mere excess		38	..	..	..	..	2	29	37	1	..	..	..	..	..	..	28	38	..	.
	An excess of £1		44	..	..	..	..	2	34	43	1	..	..	..	..	..	..	32	44	..	.
	£2		47	..	..	..	..	3	37	46	1	..	..	..	..	..	..	35	47	..	.
	£3		54	..	..	..	..	4	44	53	1	..	..	..	..	..	..	37	54	..	.
	£4		62	..	..	..	..	5	52	61	1	..	..	..	..	..	..	39	61	1	.
	£5		69	..	..	..	..	6	57	67	2	..	..	..	..	..	..	39	65	4	.
	£6		73	..	..	..	..	6	60	71	2	..	..	..	..	..	..	39	68	5	.
	£7		77	..	..	..	..	7	64	75	2	..	..	..	..	..	..	39	72	5	.
	£8		80	..	..	..	..	7	67	78	2	..	..	..	..	..	..	39	72	8	.
	£9		86	..	..	..	..	8	72	83	3	..	..	..	..	..	..	39	74	12	.
	£10		87	..	..	..	..	8	73	84	3	..	..	..	..	..	..	39	74	13	.
	Total excluded by a £15 Rating		91	..	..	..	..	8	74	85	6	..	..	..	..	..	..	39	74	17	.

TEN POUND ELECTORS—Effect of Two Qualifications.

COOTEHILL UNION—*continued.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £17. 10*s*.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
118	A mere excess	73	45	..	..	..	..	5	36	44	1	..	..	..	..	..	1	35	45	..	..
	An excess of £1	66	52	..	..	..	..	5	42	51	1	..	..	..	..	..	1	40	52	..	..
	£2	57	61	..	..	..	..	7	51	60	1	..	..	..	..	..	1	49	61	..	..
	£3	49	69	..	..	..	..	8	59	68	1	..	..	..	..	..	1	52	69	..	..
	£4	40	78	..	..	..	..	9	68	77	1	..	..	..	..	..	1	55	77	1	..
	£5	32	86	..	..	..	..	11	74	84	2	..	..	..	..	..	1	56	82	4	..
	£6	26	92	..	..	..	..	12	79	90	2	..	..	..	..	..	1	58	87	5	..
	£7	22	96	..	..	..	..	13	83	94	2	..	..	..	..	..	1	58	91	5	..
	£8	19	99	..	..	..	..	13	86	97	2	..	..	..	..	..	1	58	91	8	..
	£9	11	107	..	..	..	..	14	93	104	3	..	..	..	..	..	1	58	95	12	..
	£10	7	111	..	..	..	..	16	97	108	3	..	..	..	..	..	1	58	98	13	..
	Total excluded by a £17. 10*s*. Rating	..	118	..	..	..	..	17	101	112	6	..	..	..	..	..	1	58	99	19	..
Number excluded by a £20 Rating.		Saved.	Remain excluded.																		
136	A mere excess	83	53	..	..	..	3	11	42	50	3	..	..	..	..	..	2	43	53	..	..
	An excess of £1	75	61	..	..	..	3	12	49	58	3	..	..	..	..	..	2	49	61	..	..
	£2	66	70	..	..	..	3	14	58	67	3	..	..	..	..	..	2	58	70	..	..
	£3	56	80	..	..	..	3	16	68	77	3	..	..	..	..	..	2	63	80	..	..
	£4	47	89	..	..	..	3	17	77	86	3	..	..	..	..	..	2	66	88	1	..
	£5	38	98	..	..	..	3	20	84	94	4	..	..	..	..	..	2	68	94	4	..
	£6	32	104	..	..	..	3	21	89	100	4	..	..	..	..	..	2	70	99	5	..
	£7	27	109	..	..	..	3	22	94	105	4	..	..	..	..	..	2	71	104	5	..
	£8	23	113	..	..	..	3	23	98	109	4	..	..	..	..	..	2	72	105	8	..
	£9	14	122	..	..	..	3	25	106	117	5	..	..	..	..	..	2	73	110	12	..
	£10	9	127	..	..	..	3	27	111	122	5	..	..	..	..	..	2	73	114	13	..
	Total excluded by a £20 Rating	..	136	..	..	..	3	29	117	128	8	..	..	..	..	..	2	73	117	19	..
Number excluded by a £25 Rating.		Saved.	Remain excluded.																		
194	A mere excess	125	69	..	..	..	5	25	58	66	3	..	..	..	..	..	18	59	69	..	..
	An excess of £1	116	78	..	..	..	5	27	66	75	3	..	..	..	..	..	19	66	78	..	..
	£2	98	96	..	..	2	7	36	83	93	3	..	..	..	..	..	24	84	96	..	..
	£3	86	108	..	..	2	8	40	95	105	3	..	..	..	..	..	26	91	108	..	..
	£4	76	118	..	..	2	8	42	105	115	3	..	..	..	..	..	26	95	117	1	..
	£5	65	129	..	..	2	8	47	114	125	4	..	..	..	..	..	26	99	125	4	..
	£6	57	137	..	..	2	8	49	121	133	4	..	..	..	..	..	26	103	132	5	..
	£7	48	146	..	..	2	10	53	130	142	4	..	..	..	..	..	26	108	141	5	..
	£8	43	151	..	..	2	11	55	135	147	4	..	..	..	..	..	26	110	143	8	..
	£9	31	163	..	..	2	12	58	146	158	5	..	..	..	..	..	26	114	151	12	..
	£10	21	173	..	..	2	14	63	156	168	5	..	..	..	..	..	26	119	160	13	..
	Total excluded by a £25 Rating	..	194	..	..	2	17	72	173	185	9	..	..	..	..	..	26	122	173	21	..
Number excluded by a £30 Rating.		Saved.	Remain excluded.																		
215	A mere excess	140	75	..	1	2	8	31	64	72	3	..	..	..	..	..	24	65	75	..	..
	An excess of £1	130	85	..	1	2	8	34	73	82	3	..	..	..	..	..	26	73	85	..	..
	£2	111	104	..	1	4	11	44	91	101	3	..	..	..	..	..	32	92	104	..	..
	£3	99	116	..	1	4	12	48	103	113	3	..	..	..	..	..	34	99	116	..	..
	£4	89	126	..	1	4	12	50	113	123	3	..	..	..	..	..	34	103	125	1	..
	£5	77	138	..	1	5	13	56	123	134	4	..	..	..	..	..	35	108	134	4	..
	£6	68	147	..	1	5	14	59	131	143	4	..	..	..	..	..	35	113	142	5	..
	£7	59	156	..	1	5	16	63	140	152	4	..	..	..	..	..	35	118	151	5	..
	£8	51	164	..	1	6	20	68	148	160	4	..	..	..	..	..	37	123	156	8	..
	£9	38	177	..	1	6	22	72	160	172	5	..	..	..	..	..	37	128	165	12	..
	£10	28	187	..	1	6	24	77	170	182	5	..	..	..	..	..	37	133	174	13	..
	Total excluded by a £30 Rating	..	215	..	1	7	29	91	193	205	10	..	..	..	..	..	37	142	194	21	..

TEN POUND ELECTORS—Effect of Two Qualifications.

COOTEHILL UNION—*concluded.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £35.	Number of the preceding saved by an Alternative Franchise, depending on *excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rents: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.
230	A mere excess .	152	78	..	1	3	10	33	66	74	4	..	..	..	..	3	27	68	78	..
	An excess of £1	142	88	..	1	3	10	36	75	84	4	..	..	..	..	3	29	76	88	..
	£2	122	108	..	1	5	13	47	94	104	4	..	..	..	..	3	36	96	108	..
	£3	110	120	..	1	5	14	51	106	116	4	..	..	..	..	3	38	103	120	..
	£4	99	131	..	1	5	14	54	117	127	4	..	..	..	..	4	39	108	130	1
	£5	86	144	..	1	6	16	61	128	139	5	..	..	..	..	4	41	114	140	4
	£6	76	154	..	1	7	18	65	137	149	5	..	..	..	..	4	42	120	149	5
	£7	65	165	..	2	8	22	71	148	160	5	..	..	..	..	4	44	127	160	5
	£8	57	173	..	2	9	26	76	158	166	5	..	..	..	..	4	46	132	165	8
	£9	44	186	..	2	9	28	80	168	180	6	..	..	..	..	4	46	137	174	12
	£10	34	196	..	2	9	30	85	178	190	6	..	..	..	..	4	46	142	183	13
	Total excluded by a £35 Rating .	..	230	..	2	13	39	105	207	219	11	..	..	..	..	4	46	157	209	21
Number excluded by a £40 Rating.		Saved.	Remain excluded.																	
235	A mere excess .	156	79	..	1	3	11	34	67	75	4	..	..	..	1	4	28	69	79	..
	An excess of £1	146	89	..	1	3	11	37	76	85	4	..	..	..	1	4	30	77	89	..
	£2	126	109	..	1	5	14	48	95	105	4	..	..	..	1	4	37	97	109	..
	£3	114	121	..	1	5	15	52	107	117	4	..	..	..	1	4	39	104	121	..
	£4	103	132	..	1	5	15	55	118	128	4	..	..	..	1	5	40	109	131	1
	£5	90	145	..	1	6	17	62	129	140	5	..	..	..	1	5	42	115	141	4
	£6	80	155	..	1	7	19	66	138	150	5	..	..	..	1	5	43	121	150	5
	£7	69	166	..	2	8	23	72	149	161	5	..	..	..	1	5	45	128	161	5
	£8	61	174	..	2	9	27	77	157	169	5	..	..	..	1	5	47	133	166	8
	£9	48	187	..	2	9	29	81	169	181	6	..	..	..	1	5	47	138	175	12
	£10	36	199	..	2	9	33	88	181	193	6	..	..	..	1	5	49	145	186	13
	Total excluded by a £40 Rating .	..	235	..	3	14	44	110	212	224	11	..	..	..	1	5	51	162	214	21

TEN POUND ELECTORS—Valuations, Areas, Rents.—Effect of Two Qualifications.

DUNGARVAN UNION.

(Number whose Rent ascertained, 62.)

Number of Electors included by single qualification including rating £8.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
59	A mere excess	34	25	..	5	7	13	21	25	25	..	..	..	..	..	..	..	..	10	15	..
	An excess of £1	19	40	..	6	11	21	34	40	40	..	..	..	..	..	..	..	..	10	30	..
	£2	11	48	..	8	14	25	41	48	48	..	..	..	..	..	..	..	..	12	36	..
	£3	5	54	..	8	14	25	44	54	54	..	..	..	..	..	..	..	..	12	42	..
	£4	3	56	..	8	14	25	45	56	56	..	..	..	..	..	..	..	..	12	44	..
	£5	1	58	..	8	15	26	46	58	58	..	..	..	..	..	..	..	..	12	46	..
	£6	1	58	..	8	15	26	46	58	58	..	..	..	..	..	..	..	..	12	46	..
	£7	1	58	..	8	15	26	46	58	58	..	..	..	..	..	..	..	..	12	46	..
	£8	..	59	..	8	15	27	47	59	59	..	..	..	..	..	..	..	..	12	47	..
	£9	..	59	..	8	15	27	47	59	59	..	..	..	..	..	..	..	..	12	47	..
	£10	..	59	..	8	15	27	47	59	59	..	..	..	..	..	..	..	..	12	47	..
	Total excluded by an £8 Rating	..	59	..	8	15	27	47	59	59	..	..	..	..	..	..	..	..	12	47	..
ber ded £10 g.		Saved.	Remain excluded.																		
61	A mere excess	36	25	..	5	7	13	21	25	25	..	..	..	..	..	..	..	..	10	15	..
	An excess of £1	21	40	..	6	11	21	34	40	40	..	..	..	..	..	..	..	..	10	30	..
	£2	11	50	..	9	16	27	43	50	50	..	..	..	..	..	..	..	..	14	36	..
	£3	5	56	..	9	16	27	46	56	56	..	..	..	..	..	..	..	..	14	42	..
	£4	3	58	..	9	16	27	47	58	58	..	..	..	..	..	..	..	..	14	44	..
	£5	1	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14	46	..
	£6	1	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14	46	..
	£7	1	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14	46	..
	£8	..	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..
	£9	..	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..
	£10	..	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..
	Total excluded by a w10 Rating	..	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..
ber d by 10*s*. g.		Saved.	Remain excluded.																		
61	A mere excess	36	25	..	5	7	13	21	25	25	..	..	..	..	..	..	..	..	10	15	..
	An excess of £1	21	40	..	6	11	21	34	40	40	..	..	..	..	..	..	..	..	10	30	..
	£2	11	50	..	9	16	27	43	50	50	..	..	..	..	..	..	..	..	14	36	..
	£3	5	56	..	9	16	27	46	56	56	..	..	..	..	..	..	..	..	14	42	..
	£4	3	58	..	9	16	27	47	58	58	..	..	..	..	..	..	..	..	14	44	..
	£5	1	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14	46	..
	£6	1	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14	46	..
	£7	1	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14	46	..
	£8	..	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..
	£9	..	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..
	£10	..	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..
	Total excluded by a £12. 10*s*. Rating	..	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..
ber ded 15 g.		Saved.	Remain excluded.																		
61	A mere excess	36	25	..	5	7	13	21	25	25	..	..	..	..	..	..	..	..	10	15	..
	An excess of £1	21	40	..	6	11	21	34	40	40	..	..	..	..	..	..	..	..	10	30	..
	£2	11	50	..	9	16	27	43	50	50	..	..	..	..	..	..	..	..	14	36	..
	£3	5	56	..	9	16	27	46	56	56	..	..	..	..	..	..	..	..	14	42	..
	£4	3	58	..	9	16	27	47	58	58	..	..	..	..	..	..	..	..	14	44	..
	£5	1	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14	46	..
	£6	1	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14	46	..
	£7	1	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14	46	..
	£8	..	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..
	£9	..	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..
	£10	..	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..
	Total excluded by a £15 Rating	..	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..

TEN POUND ELECTORS—Effect of Two Qualifications.

DUNGARVAN UNION—*continued.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £17. 10*s*.	Number of the preceding saved by an Auxiliary Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land under 5 Acres.	Extent not returned.	Number of the excluded who pay R: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	w20 and upwards.	w10 and upwards.	w5 and upwards.
62	A mere excess .	37	25	..	5	7	13	21	25	25	..	..	..	..	..	..	..	..	10
	An excess of £1	22	40	..	6	11	21	34	40	40	..	..	..	..	..	..	..	..	10
	£2	12	50	..	9	16	27	43	50	50	..	..	..	..	..	..	..	..	14
	£3	6	56	..	9	16	27	46	56	56	..	..	..	..	..	..	..	..	14
	£4	4	58	..	9	16	27	47	58	58	..	..	..	..	..	..	..	..	14
	£5	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14
	£6	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14
	£7	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14
	£8	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14
	£9	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14
	£10	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14
	Total excluded by a w17. 10*s*. Rating . . .	..	62	..	9	17	29	50	62	62	..	..	..	..	..	..	..	..	14
Number excluded by a w20 Rating.		Saved.	Remain excluded.																
62	A mere excess .	37	25	..	5	7	13	21	25	25	..	..	..	..	..	..	..	..	10
	An excess of £1	22	40	..	6	11	21	34	40	40	..	..	..	..	..	..	..	..	10
	£2	12	50	..	9	16	27	43	50	50	..	..	..	..	..	..	..	..	14
	£3	6	56	..	9	16	27	46	56	56	..	..	..	..	..	..	..	..	14
	£4	4	58	..	9	16	27	47	58	58	..	..	..	..	..	..	..	..	14
	£5	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14
	£6	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14
	£7	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14
	£8	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14
	£9	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14
	£10	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14
	Total excluded by a w20 Rating .	..	62	..	9	17	29	50	62	62	..	..	..	..	..	..	..	..	14
Number excluded by a £25 Rating.		Saved.	Remain excluded.																
62	A mere excess .	37	25	..	5	7	13	21	25	25	..	..	..	..	..	..	..	..	10
	An excess of £1	22	40	..	6	11	21	34	40	40	..	..	..	..	..	..	..	..	10
	£2	12	50	..	9	16	27	43	50	50	..	..	..	..	..	..	..	..	14
	£3	6	56	..	9	16	27	46	56	56	..	..	..	..	..	..	..	..	14
	£4	4	58	..	9	16	27	47	58	58	..	..	..	..	..	..	..	..	14
	£5	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14
	£6	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14
	£7	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14
	£8	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14
	£9	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14
	£10	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14
	Total excluded by a £25 Rating .	..	62	..	9	17	29	50	62	62	..	..	..	..	..	..	..	..	14
Number excluded by a £30 Rating.		Saved.	Remain excluded.																
62	A mere excess .	37	25	..	5		13	21	25	25	..	..	..	..	..	..	..	..	10
	An excess of £1	22	40	..	6	11	21	34	40	40	..	..	..	..	..	..	..	..	10
	£2	12	50	..	9	16	27	43	50	50	..	..	..	..	..	..	..	..	14
	£3	6	56	..	9	16	27	46	56	56	..	..	..	..	..	..	..	..	14
	£4	4	58	..	9	16	27	47	58	58	..	..	..	..	..	..	..	..	14
	£5	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14
	£6	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14
	£7	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14
	£8	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14
	£9	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14
	£10	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14
	Total excluded by a £30 Rating .	..	62	..	9	17	29	50	62	62	..	..	..	..	..	..	..	..	14

TEN POUND ELECTORS—Effect of Two Qualifications.

DUNGARVAN UNION—*concluded.*

ber of Electors ed by ngle ification ding *rated* £35.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent,* the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rents of: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
	A mere excess .	37	25	..	5	7	13	21	25	25	..	..	..	..	..	..	..	..	10	15	..
	An excess of £1	32	40	..	6	11	21	34	40	40	..	..	..	..	..	..	..	..	10	30	..
	£2	12	50	..	9	16	27	43	50	50	..	..	..	..	..	..	..	..	14	36	..
	£3	6	56	..	9	16	27	46	56	56	..	..	..	..	..	..	..	..	14	42	..
2	£4	4	58	..	9	16	27	46	58	58	..	..	..	..	..	..	..	..	14	44	..
	£5	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14	46	..
	£6	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14	46	..
	£7	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14	46	..
	£8	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..
	£9	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..
	£10	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..
	Total excluded by a £35 Rating .	..	62	..	9	17	29	50	62	62	..	..	..	..	..	..	..	..	14	48	..
er ed 40 g.	A mere excess .	37	25	..	5	7	13	21	25	25	..	..	..	..	..	..	..	..	10	15	..
	An excess of £1	22	40	..	6	11	21	34	40	40	..	..	..	..	..	..	..	..	10	30	..
	£2	12	50	..	9	16	27	43	50	50	..	..	..	..	..	..	..	..	14	36	..
	£3	6	56	..	9	16	27	46	56	56	..	..	..	..	..	..	..	..	14	42	..
2	£4	4	58	..	9	16	27	47	58	58	..	..	..	..	..	..	..	..	14	44	..
	£5	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14	46	..
	£6	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14	46	..
	£7	2	60	..	9	17	28	48	60	60	..	..	..	..	..	..	..	..	14	46	..
	£8	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..
	£9	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..
	£10	1	61	..	9	17	29	49	61	61	..	..	..	..	..	..	..	..	14	47	..
	Total excluded by a £40 Rating .	..	62	..	9	17	29	50	62	62	..	..	..	..	..	..	..	..	14	48	..

TEN POUND ELECTORS.—Valuations, Areas, Rents.—Effect of Two Qualifications.

FERMOY UNION.

(Number whose Rent ascertained, 118.)

Number of £10 Electors excluded by a single Qualification depended *on being rated* at £10.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent.* the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not Returned.	Number of the excluded who pay: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.
4	A mere excess . .	1	3	..	..	..	..	..	..	..	..	3	..	..	..	..	..	1	3
	An excess of £1	1	3	..	..	..	..	..	..	..	..	3	..	..	..	..	..	1	3
	£2	1	3	..	..	..	..	..	..	..	..	3	..	..	..	..	..	1	3
	£3	1	3	..	..	..	..	..	..	..	..	3	..	..	..	..	..	1	3
	£4	..	4	..	..	..	..	..	..	..	..	4	..	..	..	..	..	1	4
	£5	..	4	..	..	..	..	..	..	..	..	4	..	..	..	..	..	1	4
	£6	..	4	..	..	..	..	..	..	..	..	4	..	..	..	..	..	1	4
	£7	..	4	..	..	..	..	..	..	..	..	4	..	..	..	..	..	1	4
	£8	..	4	..	..	..	..	..	..	..	..	4	..	..	..	..	..	1	4
	£9	..	4	..	..	..	..	..	..	..	..	4	..	..	..	..	..	1	4
	£10	..	4	..	..	..	..	..	..	..	..	4	..	..	..	..	..	1	4
	Total excluded by a £10 Rating .	..	4	..	..	..	..	..	..	..	..	4	..	..	..	..	..	1	4
Number excluded by a £12. 10*s.* rating.		Saved.	Remain excluded.																
13	A mere excess. .	3	10	..	..	..	..	..	..	..	..	10	..	..	..	..	..	8	10
	An excess of £1	3	10	..	..	..	..	..	..	..	..	10	..	..	..	..	..	8	10
	£2	3	10	..	..	..	..	..	..	..	..	10	..	..	..	..	..	8	10
	£3	3	10	..	..	..	..	..	..	..	..	10	..	..	..	..	..	8	12
	£4	1	12	..	..	..	..	..	..	..	..	12	..	..	..	..	..	8	12
	£5	1	12	..	..	..	..	..	..	..	..	12	..	..	..	..	..	8	13
	£6	..	13	..	..	..	..	..	..	..	..	13	..	..	..	..	..	8	13
	£7	..	13	..	..	..	..	..	..	..	..	13	..	..	..	..	..	8	13
	£8	..	13	..	..	..	..	..	..	..	..	13	..	..	..	..	..	8	13
	£9	..	13	..	..	..	..	..	..	..	..	13	..	..	..	..	..	8	13
	£10	..	13	..	..	..	..	..	..	..	..	13	..	..	..	..	..	8	13
	Total excluded by a £12. 10*s.* Rating . . .	..	13	..	..	..	..	..	..	..	..	13	..	..	..	..	..	8	13
Number excluded by a £15 Rating.		Saved.	Remain excluded.																
17	A mere excess .	4	13	..	..	..	..	..	..	..	..	13	..	..	..	..	2	11	13
	An excess of £1	4	13	..	..	..	..	..	..	..	..	13	..	..	..	..	2	11	13
	£2	4	13	..	..	..	..	..	..	..	..	13	..	..	..	..	2	11	13
	£3	3	14	..	..	..	..	..	..	..	..	14	..	..	..	..	2	12	14
	£4	1	16	..	..	..	..	..	..	..	..	16	..	..	..	..	2	12	16
	£5	1	16	..	..	..	..	..	..	..	..	16	..	..	..	..	2	12	16
	£6	..	17	..	..	..	..	..	..	..	..	17	..	..	..	..	2	12	17
	£7	..	17	..	..	..	..	..	..	..	..	17	..	..	..	..	2	12	17
	£8	..	17	..	..	..	..	..	..	..	..	17	..	..	..	..	2	12	17
	£9	..	17	..	..	..	..	..	..	..	..	17	..	..	..	..	2	12	17
	£10	..	17	..	..	..	..	..	..	..	..	17	..	..	..	..	2	12	17
	Total excluded by a £15 Rating .	..	17	..	..	..	..	..	..	..	..	17	..	..	..	..	2	12	17
Number excluded by a £17. 10*s.* Rating.		Saved.	Remain excluded.																
20	A mere excess . .	6	14	..	..	..	..	..	..	..	..	14	..	..	..	..	2	12	14
	An excess of £1	6	14	..	..	..	..	..	..	..	..	14	..	..	..	..	2	12	14
	£2	6	14	..	..	..	..	..	..	..	..	14	..	..	..	..	2	12	14
	£3	5	15	..	..	..	..	..	..	..	..	15	..	..	..	..	2	13	15
	£4	3	17	..	..	..	..	..	..	..	..	17	..	..	..	..	2	13	17
	£5	2	18	..	..	..	..	..	..	..	..	18	..	..	..	..	2	14	18
	£6	1	19	..	..	..	..	..	..	..	..	19	..	..	..	..	2	14	19
	£7	1	19	..	..	..	..	..	..	..	..	19	..	..	..	..	2	14	19
	£8	..	20	..	..	..	..	..	..	..	..	20	..	..	..	..	2	14	20
	£9	..	20	..	..	..	..	..	..	..	..	20	..	..	..	..	2	14	20
	£10	..	20	..	..	..	..	..	..	..	..	20	..	..	..	..	2	14	20
	Total excluded by a £17. 10*s.* Rating . . .	..	20	..	..	..	..	..	..	..	..	20	..	..	..	..	2	14	20

TEN POUND ELECTORS—Effect of Two Qualifications.

FERMOY UNION—*continued.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £20.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards	£5 and upwards.	Under £5.	Pay no Rent.
27	A mere excess	7	20	..	..	..	..	..	..	..	..	20	..	..	..	..	8	18	20	..	..
	An excess of £1	7	20	..	..	..	..	..	..	..	..	20	..	..	..	..	8	18	20	..	..
	£2	6	21	..	..	..	..	..	..	..	..	21	..	..	..	..	8	19	21	..	..
	£3	5	22	..	..	..	..	..	..	..	..	22	..	..	..	..	8	20	22	..	..
	£4	3	24	..	..	..	..	..	..	..	..	24	..	..	..	..	8	20	24	..	..
	£5	2	25	..	..	..	..	..	..	..	..	25	..	..	..	..	8	21	25	..	..
	£6	1	26	..	..	..	..	..	..	..	..	26	..	..	..	..	8	21	26	..	..
	£7	1	26	..	..	..	..	..	..	..	..	26	..	..	..	..	8	21	26	..	..
	£8	..	27	..	..	..	..	..	..	..	..	27	..	..	..	..	8	21	27	..	..
	£9	..	27	..	..	..	..	..	..	..	..	27	..	..	..	..	8	21	27	..	..
	£10	..	27	..	..	..	..	..	..	..	..	27	..	..	..	..	8	21	27	..	..
	Total excluded by a £20 Rating	..	27	..	..	..	..	..	..	..	..	27	..	..	..	..	8	21	27	..	..
Number excluded by a £25 Rating.		Saved.	Remain excluded.																		
39	A mere excess	9	30	..	..	..	..	..	..	..	..	30	..	1	1	4	18	28	30	..	..
	An excess of £1	9	30	..	..	..	..	..	..	..	..	30	..	1	1	4	18	28	30	..	..
	£2	8	31	..	..	..	..	..	..	..	..	31	..	1	1	4	18	29	31	..	..
	£3	6	33	..	..	..	..	..	..	..	..	33	..	1	1	4	19	31	33	..	..
	£4	4	35	..	..	..	..	..	..	..	..	35	..	1	1	4	19	31	35	..	..
	£5	3	36	..	..	..	..	..	..	..	..	36	..	1	1	4	19	32	36	..	..
	£6	1	38	..	..	..	..	..	..	..	..	38	..	1	1	4	19	33	38	..	..
	£7	1	38	..	..	..	..	..	..	..	..	38	..	1	1	4	19	33	38	..	..
	£8	..	39	..	..	..	..	..	..	..	..	39	..	1	1	4	19	33	39	..	..
	£9	..	39	..	..	..	..	..	..	..	..	39	..	1	1	4	19	33	39	..	..
	£10	..	39	..	..	..	..	..	..	..	..	39	..	1	1	4	19	33	39	..	..
	Total excluded by a £25 Rating	..	39	..	..	..	..	..	..	..	..	39	..	1	1	4	19	33	39	..	..
Number excluded by a £30 Rating.		Saved.	Remain excluded.																		
47	A mere excess	13	34	..	..	..	..	..	..	..	..	34	..	1	1	8	22	32	34	..	..
	An excess of £1	13	34	..	..	..	..	..	..	..	..	34	..	1	1	8	22	32	34	..	..
	£2	12	35	..	..	..	..	..	..	..	..	35	..	1	1	8	22	33	35	..	..
	£3	10	37	..	..	..	..	..	..	..	..	37	..	1	1	8	23	35	37	..	..
	£4	4	43	..	..	..	..	..	..	..	..	43	..	1	1	8	27	39	43	..	..
	£5	3	44	..	..	..	..	..	..	..	..	44	..	1	1	8	27	40	44	..	..
	£6	1	46	..	..	..	..	..	..	..	..	46	..	1	1	8	27	41	46	..	..
	£7	1	46	..	..	..	..	..	..	..	..	46	..	1	1	8	27	41	46	..	..
	£8	..	47	..	..	..	..	..	..	..	..	47	..	1	1	8	27	41	47	..	..
	£9	..	47	..	..	..	..	..	..	..	..	47	..	1	1	8	27	41	47	..	..
	£10	..	47	..	..	..	..	..	..	..	..	47	..	1	1	8	27	41	47	..	..
	Total excluded by a £30 Rating	..	47	..	..	..	..	..	..	..	..	47	..	1	1	8	27	41	47	..	..
Number excluded by a £35 Rating.		Saved.	Remain excluded.																		
56	A mere excess	18	38	..	..	..	..	..	..	..	..	38	..	1	3	12	26	36	38	..	..
	An excess of £1	18	38	..	..	..	..	..	..	..	..	38	..	1	3	12	26	36	38	..	..
	£2	17	39	..	..	..	..	..	..	..	..	39	..	1	3	12	26	37	39	..	..
	£3	14	42	..	..	..	..	..	..	..	..	42	..	1	3	12	28	40	42	..	..
	£4	8	48	..	..	..	..	..	..	..	..	48	..	1	3	12	32	44	48	..	..
	£5	5	51	..	..	..	..	..	..	..	..	51	..	1	3	13	34	47	51	..	..
	£6	3	53	..	..	..	..	..	..	..	..	53	..	1	3	13	34	48	53	..	..
	£7	2	54	..	..	..	..	..	..	..	..	54	..	1	3	13	35	49	54	..	..
	£8	1	55	..	..	..	..	..	..	..	..	55	..	1	3	13	35	49	55	..	..
	£9	1	55	..	..	..	..	..	..	..	..	55	..	1	3	13	35	49	55	..	..
	£10	1	55	..	..	..	..	..	..	..	..	55	..	1	3	13	35	49	55	..	..
	Total excluded by a £35 Rating	..	56	..	..	..	..	..	..	..	..	56	..	1	3	13	35	50	56	..	..

TEN POUND ELECTORS—Effect of Two Qualifications.

FERMOY UNION—*concluded.*

Number of £10 Electors excluded by a single Qualification depending on being rated at £40.	Number of the preceding saved by an Alternative Franchise, depending on excess of Rating above Rent, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold								Extent not returned.	Number of the excluded who pay Rents							
				100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Laird, under 5 Acres.		£100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.
61	A mere excess . .	22	39	..	..	..	..	..	..	..	..	39	..	1	4	13	27	37	39	..
	An excess of £1	22	39	..	..	..	..	..	..	..	..	39	..	1	4	13	27	37	39	..
	An excess of £2	21	40	..	..	..	..	..	..	..	..	40	..	1	4	13	27	38	40	..
	An excess of £3	18	43	..	..	..	..	..	..	..	..	43	..	1	4	13	29	41	43	..
	An excess of £4	11	50	..	..	..	..	..	..	..	..	50	..	1	4	14	34	46	50	..
	An excess of £5	8	53	..	..	..	..	..	..	..	..	53	..	1	4	15	36	49	53	..
	An excess of £6	6	55	..	..	..	..	..	..	..	..	55	..	1	4	15	36	50	55	..
	An excess of £7	5	56	..	..	..	..	..	..	..	..	56	..	1	4	15	37	51	56	..
	An excess of £8	3	58	..	..	..	..	..	..	..	..	58	..	1	4	16	38	52	58	..
	An excess of £.	3	58	..	..	..	..	..	..	..	..	58	..	1	4	16	38	52	58	..
	An excess of £10	2	59	..	..	..	..	..	..	..	..	59	..	1	4	17	39	53	59	..
	Total excluded by a £40 Rating .	..	61	..	..	..	..	..	..	..	..	61	..	1	4	17	39	54	60	1

TEN POUND ELECTORS.—Valuation, Areas, Rents.—Effect of two Qualifications.

KANTURK UNION.

(Number whose Rent ascertained, 30.)

Number of the preceding column by an Additional Franchise, Depending on amount of Rent, more than the amount required being as follows:—	Number remaining enrolled.	Number of the enrolled who hold: 100 Acres and upwards.	50 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	6 Acres and upwards.	Houses only or land, under 6 Acres.	Electors not returned.	Number of the enrolled who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
A mere excess	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
An excess of £11	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£12	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£13	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£14	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£15	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£16	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£17	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£18	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£19	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£20	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
Total enrolled by an £10 Rating	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
	Males.	Females enrolled.																
A mere excess	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
An excess of £11	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£12	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£13	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£14	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£15	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£16	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£17	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£18	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£19	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£20	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
Total enrolled by an £10 Rating	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
	Males.	Females enrolled.																
A mere excess	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
An excess of £11	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£12	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£13	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£14	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£15	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£16	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£17	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£18	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£19	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
£20	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
Total enrolled by an £10 Rating	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
	Males.	Females enrolled.																
A mere excess	..	2	..	..	1	1	1	1	2	..	..	..	..	..	1	1	1	2	..	..
An excess of £11	..	2	..	..	1	1	1	1	2	..	..	..	..	..	1	1	1	2	..	..
£12	..	2	..	..	1	1	1	1	2	..	..	..	..	..	1	1	1	2	..	..
£13	..	2	..	..	1	1	1	1	2	..	..	..	..	..	1	1	1	2	..	..
£14	..	2	..	..	1	1	1	1	2	..	..	..	..	..	1	1	1	2	..	..
£15	..	2	..	..	1	1	1	1	2	..	..	..	..	..	1	1	1	2	..	..
£16	..	2	..	..	1	1	1	1	2	..	..	..	..	..	1	1	1	2	..	..
£17	..	2	..	..	1	1	1	1	2	..	..	..	..	..	1	1	1	2	..	..
£18	..	2	..	..	1	1	1	1	2	..	..	..	..	..	1	1	1	2	..	..
£19	..	2	..	..	1	1	1	1	2	..	..	..	..	..	1	1	1	2	..	..
£20	..	2	..	..	1	1	1	1	2	..	..	..	..	..	1	1	1	2	..	..
Total enrolled by an £10 Rating	..	2	..	..	1	1	1	1	2	..	..	..	..	..	1	1	1	2	..	..

TEN POUND ELECTORS—Effect of Two Qualifications.

KANTURK UNION—*continued.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £17. 10*s*.	Number of the preceding saved by an Alternative Franchise, depending on *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, undr 5 Acres.	Extent not returned.	Number of the excluded who pay Rents: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.
8	A mere excess. .	4	4	..	..	1	3	3	3	4	..	..	..	..	..	1	1	3	4	..
	An excess of £1	4	4	..	..	1	3	3	3	4	..	..	..	..	..	1	1	3	4	..
	£2	4	4	..	..	1	3	3	3	4	..	..	..	..	..	1	1	3	4	..
	£3	1	7	..	..	1	6	6	6	7	..	..	..	..	..	1	1	6	7	..
	£4	1	7	..	..	1	6	6	6	7	..	..	..	..	..	1	1	6	7	..
	£5	1	7	..	..	1	6	6	6	7	..	..	..	..	..	1	1	6	7	..
	£6	1	7	..	..	1	6	6	6	7	..	..	..	..	..	1	1	6	7	..
	£7	1	7	..	..	1	6	6	6	7	..	..	..	..	..	1	1	6	7	..
	£8	1	7	..	..	1	6	6	6	7	..	..	..	..	..	1	1	6	7	..
	£9	1	7	..	..	1	6	6	6	7	..	..	..	..	..	1	1	6	7	..
	£10	1	7	..	..	1	6	6	6	7	..	..	..	..	..	1	1	6	7	..
	Total excluded by a £17. 10*s*. Rating	..	8	..	..	1	6	6	6	7	1	..	..	..	..	1	1	6	7	1
Number excluded by a £20 Rating.		Saved.	Remain excluded.																	
8	A mere excess. .	4	4	..	..	1	3	3	3	4	..	..	..	..	..	1	1	3	4	..
	An excess of £1	4	4	..	..	1	3	3	3	4	..	..	..	..	..	1	1	3	4	..
	£2	4	4	..	..	1	3	3	3	4	..	..	..	..	..	1	1	3	4	..
	£3	1	7	..	..	1	6	6	6	7	..	..	..	..	..	1	1	6	7	..
	£4	1	7	..	..	1	6	6	6	7	..	..	..	..	..	1	1	6	7	..
	£5	1	7	..	..	1	6	6	6	7	..	..	..	..	..	1	1	6	7	..
	£6	1	7	..	..	1	6	6	6	7	..	..	..	..	..	1	1	6	7	..
	£7	1	7	..	..	1	6	6	6	7	..	..	..	..	..	1	1	6	7	..
	£8	1	7	..	..	1	6	6	6	7	..	..	..	..	..	1	1	6	7	..
	£9	1	7	..	..	1	6	6	6	7	..	..	..	..	..	1	1	6	7	..
	£10	1	7	..	..	1	6	6	6	7	..	..	..	..	..	1	1	6	7	..
	Total excluded by a £20 Rating .	..	8	..	..	1	6	6	6	7	1	..	..	..	..	1	1	6	7	1
Number excluded by a £25 Rating.		Saved.	Remain excluded.																	
15	A mere excess. .	8	7	..	2	4	6	6	6	7	..	..	..	..	..	1	4	6	7	..
	An excess of £1	8	7	..	2	4	6	6	6	7	..	..	..	..	..	1	4	6	7	..
	£2	6	9	2	4	6	8	8	8	9	..	..	..	..	..	1	4	8	9	..
	£3	3	12	2	4	6	11	11	11	12	..	..	..	..	..	1	4	11	12	..
	£4	3	12	2	4	6	11	11	11	12	..	..	..	..	..	1	4	11	12	..
	£5	3	12	2	4	6	11	11	11	12	..	..	..	..	..	1	4	11	12	..
	£6	3	12	2	4	6	11	11	11	12	..	..	..	..	..	1	4	11	12	..
	£7	3	12	2	4	6	11	11	11	12	..	..	..	..	..	1	4	11	12	..
	£8	3	12	2	4	6	11	11	11	12	..	..	..	..	..	1	4	11	12	..
	£9	3	12	2	4	6	11	11	11	12	..	..	..	..	..	1	4	11	12	..
	£10	3	12	2	4	6	11	11	11	12	..	..	..	..	..	1	4	11	12	..
	Total excluded by a £25 Rating .	..	15	2	6	8	13	13	13	14	1	..	..	..	..	1	4	13	14	1
Number excluded by a £30 Rating.		Saved.	Remain excluded.																	
16	A mere excess. .	8	8	..	2	5	7	7	7	8	..	..	..	..	..	2	5	7	8	..
	An excess of £1	8	8	..	2	5	7	7	7	8	..	..	..	..	..	2	5	7	8	..
	£2	6	10	2	4	7	9	9	9	10	..	..	..	..	..	2	5	9	10	..
	£3	3	13	2	4	7	12	12	12	13	..	..	..	..	..	2	5	12	13	..
	£4	3	13	2	4	7	12	12	12	13	..	..	..	..	..	2	5	12	13	..
	£5	3	13	2	4	7	12	12	12	13	..	..	..	..	..	2	5	12	13	..
	£6	3	13	2	4	7	12	12	12	13	..	..	..	..	..	2	5	12	13	..
	£7	3	13	2	4	7	12	12	12	13	..	..	..	..	..	2	5	12	13	..
	£8	3	13	2	4	7	12	12	12	13	..	..	..	..	..	2	5	12	13	..
	£9	3	13	2	4	7	12	12	12	13	..	..	..	..	..	2	5	12	13	..
	£10	3	13	2	4	7	12	12	12	13	..	..	..	..	..	2	5	12	13	..
	Total excluded by a £30 Rating .	..	16	2	6	9	14	14	14	15	1	..	..	..	..	2	5	14	15	1

TEN POUND ELECTORS—Effect of Two Qualifications.

KANTURK UNION—*concluded.*

Number of £10 Electors excluded by single qualification ending in being rated £35.	Number of the preceding saved by an alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
18	A mere excess .	9	9	1	3	6	8	8	8	9	..	..	..	..	..	3	6	8	9	..	..
	An excess of £1	9	9	1	3	6	8	8	8	9	..	..	..	..	..	3	6	8	9	..	..
	£2	6	12	3	5	9	11	11	11	12	..	..	..	..	..	4	7	11	12	..	..
	£3	3	15	3	5	9	14	14	14	15	..	..	..	..	..	4	7	14	15	..	..
	£4	3	15	3	5	9	14	14	14	15	..	..	..	..	..	4	7	14	15	..	..
	£5	3	15	3	5	9	14	14	14	15	..	..	..	..	..	4	7	14	15	..	..
	£6	3	15	3	5	9	14	14	14	15	..	..	..	..	..	4	7	14	15	..	..
	£7	3	15	3	5	9	14	14	14	15	..	..	..	..	..	4	7	14	15	..	..
	£8	3	15	3	5	9	14	14	14	15	..	..	..	..	..	4	7	14	15	..	..
	£9	3	15	3	5	9	14	14	14	15	..	..	..	..	..	4	7	14	15	..	..
	£10	3	15	3	5	9	14	14	14	15	..	..	..	..	..	4	7	14	15	..	..
	Total excluded by a £35 Rating .	..	18	3	7	11	16	16	16	17	1	..	..	..	..	4	7	16	17	1	..
Number £10 excluded £40 Rating.		Saved.	Remain excluded.																		
22	A mere excess .	9	13	3	6	10	12	12	12	13	..	..	..	..	4	7	10	12	13	..	..
	An excess of £1	9	13	3	6	10	12	12	12	13	..	..	..	..	4	7	10	12	13	..	..
	£2	6	16	5	8	13	15	15	15	16	..	..	..	..	4	8	11	15	16	..	..
	£3	3	19	5	8	13	18	18	18	19	..	..	..	..	4	8	11	18	19	..	..
	£4	3	19	5	8	13	18	18	18	19	..	..	..	..	4	8	11	18	19	..	..
	£5	3	19	5	8	13	18	18	18	19	..	..	..	..	4	8	11	18	19	..	..
	£6	3	19	5	8	13	18	18	18	19	..	..	..	..	4	8	11	18	19	..	..
	£7	3	19	5	8	13	18	18	18	19	..	..	..	..	4	8	11	18	19	..	..
	£8	3	19	5	8	13	18	18	18	19	..	..	..	..	4	8	11	18	19	..	..
	£9	3	19	5	8	13	18	18	18	19	..	..	..	..	4	8	11	18	19	..	..
	£10	3	19	5	8	13	18	18	18	19	..	..	..	..	4	8	11	18	19	..	..
	Total excluded by a £40 Rating .	..	22	5	10	15	20	20	20	21	1	..	..	..	4	8	11	20	21	1	..

TEN POUND ELECTORS.—Valuations, Areas, Rents.—Effect of Two Qualifications.

KILMALLOCK UNION.

(Number whose Rent ascertained, 243.)

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £8.	Number of the preceding saved by an alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay R: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.
30	A mere excess	9	14	..	..	..	..	..	..	3	11	..	..	..	..	..	..	1	7
	An excess of £1	6	17	..	..	..	..	..	..	4	13	..	..	..	..	..	..	1	9
	£2	5	18	..	..	..	..	..	..	4	14	..	..	..	..	..	..	1	9
	£3	3	20	..	..	..	..	..	..	6	14	..	..	..	..	..	..	1	9
	£4	1	22	..	..	..	..	..	2	8	14	..	..	..	..	..	..	1	9
	£5	1	22	..	..	..	..	..	2	8	14	..	..	..	..	..	..	1	9
	£6	..	23	..	..	..	..	..	2	8	15	..	..	..	..	..	..	1	9
	£7	..	23	..	..	..	..	..	2	8	15	..	..	..	..	..	..	1	9
	£8	..	23	..	..	..	..	..	2	8	15	..	..	..	..	..	..	1	9
	£9	..	23	..	..	..	..	..	2	8	15	..	..	..	..	..	..	1	9
	£10	..	23	..	..	..	..	..	2	8	15	..	..	..	..	..	..	1	9
	Total excluded by an £8 Rating	..	23	..	..	..	..	..	2	8	15	..	..	..	..	..	..	1	9
Number excluded by a £10 Rating. 44		Saved.	Remain excludep.																
	A mere excess	11	19	..	..	..	..	..	1	7	12	..	..	..	..	..	..	6	12
	An excess of £1	8	22	..	..	..	..	..	1	8	14	..	..	..	..	..	..	6	14
	£2	6	24	..	..	..	..	..	2	9	15	..	..	..	..	..	..	6	15
	£3	4	26	..	..	..	..	..	2	11	15	..	..	..	..	..	..	6	15
	£4	2	28	..	..	..	..	..	4	13	15	..	..	..	..	..	..	6	15
	£5	2	28	..	..	..	..	..	4	13	15	..	..	..	..	..	..	6	15
	£6	1	29	..	..	..	..	..	4	13	16	..	..	..	..	..	..	6	15
	£7	1	29	..	..	..	..	..	4	13	16	..	..	..	..	..	..	6	15
	£8	1	29	..	..	..	..	..	4	13	16	..	..	..	..	..	..	6	15
	£9	..	30	..	..	..	..	..	4	14	16	..	..	..	..	..	..	6	15
	£10	..	30	..	..	..	..	..	4	14	16	..	..	..	..	..	..	6	15
	Total excluded by a £10 rating.	..	30	..	..	..	..	..	3	14	16	..	..	..	..	..	..	6	15
Number excluded by a £12. 10*s*. Rating. 51		Saved.	Remain excluded.																
	A mere excess	18	26	..	..	1	1	2	6	14	12	..	..	..	..	..	1	13	19
	An excess of £1	14	30	..	..	1	1	2	6	15	15	..	..	..	..	..	1	14	22
	£2	12	32	..	..	1	1	2	7	16	16	..	..	..	..	..	1	14	23
	£3	7	37	..	..	1	1	4	9	21	16	..	..	..	..	..	1	14	26
	£4	5	39	..	..	1	1	4	11	23	16	..	..	..	..	..	1	14	26
	£5	3	41	..	..	1	1	6	13	25	16	..	..	..	..	..	1	14	28
	£6	2	42	..	..	1	1	6	13	25	17	..	..	..	..	..	1	14	28
	£7	2	42	..	..	1	1	6	13	25	17	..	..	..	..	..	1	14	28
	£8	2	42	..	..	1	1	6	13	25	17	..	..	..	..	..	1	14	28
	£9	1	43	..	..	1	1	6	13	26	17	..	..	..	..	..	1	14	28
	£10	..	44	..	..	1	1	6	13	26	18	..	..	..	..	..	1	14	28
	Total excluded by a £12. 10*s*. Rating	..	44	..	..	1	1	6	13	26	18	..	..	..	..	..	1	14	28
Number excluded by a £15 Rating. 23		Saved.	Remain excluded.																
	A mere excess	21	30	..	..	1	1	3	9	17	13	..	..	..	..	..	2	17	23
	An excess of £1	17	34	..	..	1	1	3	9	18	16	..	..	..	..	..	2	18	26
	£2	15	36	..	..	1	1	3	10	19	17	..	..	..	..	..	2	18	27
	£3	9	42	..	..	1	1	5	13	25	17	..	..	..	..	..	2	19	31
	£4	6	45	..	..	1	1	5	16	28	17	..	..	..	..	..	2	20	32
	£5	3	48	..	..	1	1	8	19	31	17	..	..	..	..	..	2	21	35
	£6	2	49	..	..	1	1	8	19	31	18	..	..	..	..	..	2	21	35
	£7	2	49	..	..	1	1	8	19	31	18	..	..	..	..	..	2	21	35
	£8	2	49	..	..	1	1	8	19	31	18	..	..	..	..	..	2	21	35
	£9	1	50	..	..	1	1	8	19	32	18	..	..	..	..	..	2	21	35
	£10	..	51	..	..	1	1	8	19	32	19	..	..	..	..	..	2	21	35
	Total excluded by a £15 Rating	..	51	..	..	1	1	8	19	32	19	..	..	..	..	..	2	21	35

TEN POUND ELECTORS—Effect of Two Qualifications.

KILMALLOCK UNION—*continued.*

ber of lectors ded by ngle ification ding g rated 7. 10s.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no rent.
	A mere excess .	26	34	..	..	1	1	4	12	20	14	..	..	..	..	1	4	21	27	7	..
	An excess of £1	22	38	..	..	1	1	4	12	21	17	..	..	..	..	1	4	22	30	8	..
	£2	20	40	..	..	1	1	4	13	22	18	..	..	..	..	1	4	22	31	9	..
	£3	14	46	..	..	1	1	6	16	28	18	..	..	..	..	1	4	23	35	11	..
	£4	10	50	..	..	1	1	6	20	32	18	..	..	..	..	1	4	25	37	13	..
	£5	6	54	..	..	1	1	10	24	36	18	..	..	..	..	1	4	27	41	13	..
	£6	5	55	..	..	1	1	10	24	36	19	..	..	..	..	1	4	27	41	14	..
	£7	5	55	..	..	1	1	10	24	36	19	..	..	..	..	1	4	27	41	14	..
	£8	5	55	..	..	1	1	10	24	36	19	..	..	..	..	1	4	27	41	14	..
	£9	4	56	..	..	1	1	10	24	37	19	..	..	..	..	1	4	27	41	15	..
	£10	3	57	..	..	1	1	10	24	37	20	..	..	..	..	1	4	27	41	16	..
	Total excluded by a £17. 10s. Rating . . .	..	60	..	..	1	1	10	24	38	22	..	..	..	..	1	4	27	44	16	..
er ed £20 g.		Saved.	Remain excluded.																		
	A mere excess .	29	40	..	1	2	2	6	18	26	14	..	..	..	..	2	8	27	33	7	..
	An excess of £1	25	44	..	1	2	2	6	18	27	17	..	..	..	..	2	8	28	36	8	..
	£2	22	47	..	1	2	2	6	20	29	18	..	..	..	..	2	8	29	38	9	..
	£3	16	53	..	1	2	2	8	23	35	18	..	..	..	..	2	8	30	42	11	..
	£4	11	58	..	1	2	2	9	28	40	18	..	..	..	..	2	8	33	45	13	..
	£5	7	62	..	1	2	2	13	32	44	18	..	..	..	..	2	8	35	49	13	..
	£6	6	63	..	1	2	2	13	32	44	19	..	..	..	..	2	8	35	49	14	..
	£7	6	63	..	1	2	2	13	32	44	19	..	..	..	..	2	8	35	49	14	..
	£8	5	64	..	1	2	2	14	33	45	19	..	..	..	..	2	8	36	50	14	..
	£9	4	65	..	1	2	2	14	33	46	19	..	..	..	..	2	8	36	50	15	..
	£10	3	66	..	1	2	2	14	33	46	20	..	..	..	..	2	8	36	50	16	..
	Total excluded by a £20 Rating .	..	69	..	1	2	2	14	33	47	22	..	..	..	..	2	8	36	53	16	..
er ed £25 g.		Saved.	Remain excluded.																		
	A mere excess .	41	63	..	1	2	4	16	40	48	15	..	..	..	..	10	31	50	56	7	..
	An excess of £1	35	69	..	1	2	4	18	42	51	18	..	..	..	..	10	33	53	61	8	..
	£2	28	76	..	1	2	8	22	48	57	19	..	..	..	..	10	37	58	67	9	..
	£3	22	82	..	1	2	8	24	51	63	19	..	..	..	..	10	37	59	71	11	..
	£4	16	88	..	1	2	8	26	57	69	19	..	..	..	..	10	37	63	75	13	..
	£5	12	92	..	1	2	8	30	61	73	19	..	..	..	..	10	37	65	79	13	..
	£6	9	95	..	1	2	8	30	63	75	20	..	..	..	..	10	37	67	81	14	..
	£7	9	95	..	1	2	8	30	63	75	20	..	..	..	..	10	37	67	81	14	..
	£8	8	96	..	1	2	8	31	64	76	20	..	..	..	..	10	37	68	82	14	..
	£9	7	97	..	1	2	8	31	64	77	20	..	..	..	..	10	37	68	82	15	..
	£10	6	98	..	1	2	8	31	64	77	21	..	..	..	..	10	37	68	82	16	..
	Total excluded by a £25 Rating .	..	104	..	1	4	11	34	67	81	23	..	..	..	..	10	37	70	88	16	..
ber ed £30 g.		Saved.	Remain excluded.																		
	A mere excess .	49	73	..	1	2	7	26	50	58	15	..	..	..	1	17	41	60	66	7	..
	An excess of £1	41	81	..	2	3	8	30	54	63	18	..	..	..	1	17	45	65	73	8	..
	£2	32	90	..	2	3	14	36	62	71	19	..	..	..	1	17	51	72	81	9	..
	£3	25	97	..	2	3	14	39	66	78	19	..	..	..	1	17	52	74	86	11	..
	£4	19	103	..	2	3	14	41	72	84	19	..	..	..	1	17	52	78	90	13	..
	£5	14	108	..	2	3	14	46	77	89	19	..	..	..	1	17	53	81	95	13	..
	£6	10	112	..	2	3	15	47	80	92	20	..	..	..	1	17	54	84	98	14	..
	£7	9	113	..	2	3	15	47	81	93	20	..	..	..	1	17	55	85	99	14	..
	£8	8	114	..	2	3	15	48	82	94	20	..	..	..	1	17	55	86	100	14	..
	£9	7	115	..	2	3	15	48	82	95	20	..	..	..	1	17	55	86	100	15	..
	£10	6	116	..	2	3	15	48	82	95	21	..	..	..	1	17	55	86	100	16	..
	Total excluded by a £30 Rating .	..	122	..	2	5	18	51	85	99	23	..	..	..	1	17	55	88	106	16	..

TEN POUND ELECTORS—Effect of Two Qualifications.

KILMALLOCK UNION—*concluded.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £35.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.
143	A mere excess	55	88	..	1	3	12	40	64	72	16	..	..	..	10	32	56	75	81
	An excess of £1	46	97	..	2	4	14	45	69	78	19	..	..	..	10	33	61	81	89
	£2	36	107	..	3	5	21	52	78	87	20	..	..	..	10	34	68	89	98
	£3	28	115	..	3	5	21	56	83	95	20	..	..	..	10	35	70	92	104
	£4	22	121	..	3	5	21	58	89	101	20	..	..	..	10	35	70	96	108
	£5	17	126	..	3	5	21	63	94	106	20	..	..	..	10	35	71	99	113
	£6	13	130	..	3	5	22	64	97	109	21	..	..	..	10	35	72	102	116
	£7	12	131	..	3	5	22	64	98	110	21	..	..	..	10	35	73	103	117
	£8	11	132	..	3	5	22	65	99	111	21	..	..	..	10	35	73	104	118
	£9	10	133	..	3	5	22	65	99	112	21	..	..	..	10	37	73	104	118
	£10	8	135	..	3	6	23	66	100	113	22	..	..	..	10	35	74	105	119
	Total excluded by a £35 Rating	..	143	..	3	10	28	71	105	119	24	..	..	..	10	35	74	109	127
		Saved.	Remain excluded.																
Number excluded by a £40 Rating. 169	A mere excess	63	106	..	3	5	25	57	81	89	17	..	..	7	26	50	74	93	99
	An excess of £1	54	115	..	4	6	27	62	86	95	20	..	..	7	26	51	79	99	107
	£2	44	125	..	5	7	34	69	95	104	21	..	..	7	26	52	86	107	116
	£3	36	133	..	5	7	34	63	100	112	21	..	..	7	26	53	88	110	122
	£4	28	141	..	6	8	36	77	108	120	21	..	..	7	26	55	90	116	128
	£5	22	147	..	6	8	36	83	114	126	21	..	..	7	26	56	92	120	134
	£6	18	151	..	6	8	37	84	117	129	22	..	..	7	26	56	93	123	137
	£7	17	152	..	6	8	37	84	118	130	22	..	..	7	26	56	94	124	138
	£8	16	153	..	6	8	37	85	119	131	22	..	..	7	26	56	94	125	139
	£9	13	156	..	6	8	39	87	121	134	22	..	..	7	26	56	96	127	141
	£10	11	158	..	6	9	40	88	122	135	23	..	..	7	26	56	97	128	142
	Total excluded by a £40 Rating	..	169	..	9	16	48	96	130	144	25	..	..	7	26	56	98	135	153

TEN POUND ELECTORS.—Valuations, Areas, Rents.—Effect of Two Qualifications.

LIMERICK UNION.

(Number whose Rent ascertained, 139.)

Number of £10 Electors excluded by a single qualification depending *on being rated* at £8.	Number of the preceding saved by an alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
13	A mere excess	2	11	..	1	1	1	5	7	10	1	..	..	..	..	..	..	2	9	2	..
	An excess of £1	2	11	..	1	1	1	5	7	10	1	..	..	..	..	..	..	2	9	2	..
	£2	1	12	..	1	1	1	5	7	10	2	..	..	..	..	..	..	2	9	3	..
	£3	..	13	..	1	1	1	5	7	10	3	..	..	..	..	..	..	2	9	4	..
	£4	..	13	..	1	1	1	5	7	10	3	..	..	..	..	..	..	2	9	4	..
	£5	..	13	..	1	1	1	5	7	10	3	..	..	..	..	..	..	2	9	4	..
	£6	..	13	..	1	1	1	5	7	10	3	..	..	..	..	..	..	2	9	4	..
	£7	..	13	..	1	1	1	5	7	10	3	..	..	..	..	..	..	2	9	4	..
	£8	..	13	..	1	1	1	5	7	10	3	..	..	..	..	..	..	2	9	4	..
	£9	..	13	..	1	1	1	5	7	10	3	..	..	..	..	..	..	2	9	4	..
	£10	..	13	..	1	1	1	5	7	10	3	..	..	..	..	..	..	2	9	4	..
	Total excluded by an £8 Rating	..	13	..	1	1	1	5	7	10	3	..	..	..	..	..	..	2	9	4	..
Number excluded by a £10 Rating.		Saved.	Remain excluded.																		
26	A mere excess	3	23	..	1	1	6	14	19	22	1	..	..	..	..	..	..	8	21	2	..
	An excess of £1	3	23	..	1	1	6	14	19	22	1	..	..	..	..	..	..	8	21	2	..
	£2	2	24	..	1	1	6	14	19	22	2	..	..	..	..	..	..	8	21	3	..
	£3	1	25	..	1	1	6	14	19	22	3	..	..	..	..	..	..	8	21	4	..
	£4	1	25	..	1	1	6	14	19	22	3	..	..	..	..	..	..	8	21	4	..
	£5	..	26	..	1	1	6	14	19	23	3	..	..	..	..	..	..	8	21	5	..
	£6	..	26	..	1	1	6	14	19	23	3	..	..	..	..	..	..	8	21	5	..
	£7	..	26	..	1	1	6	14	19	23	3	..	..	..	..	..	..	8	21	5	..
	£8	..	26	..	1	1	6	14	19	23	3	..	..	..	..	..	..	8	21	5	..
	£9	..	26	..	1	1	6	14	19	23	3	..	..	..	..	..	..	8	21	5	..
	£10	..	26	..	1	1	6	14	19	23	3	..	..	..	..	..	..	8	21	5	..
	Total excluded by a £10 Rating	..	26	..	1	1	6	14	19	23	3	..	..	..	..	..	..	8	21	5	..
Number excluded by £12. 10*s*. Rating.		Saved.	Remain excluded.																		
39	A mere excess	5	34	..	1	1	7	19	28	33	1	..	..	..	..	..	..	19	32	2	..
	An excess of £1	5	34	..	1	1	7	19	28	33	1	..	..	..	..	..	..	19	32	2	..
	£2	4	35	..	1	1	7	19	28	33	2	..	..	..	..	..	..	19	32	3	..
	£3	1	38	..	3	3	9	21	30	35	3	..	..	..	..	..	..	19	34	4	..
	£4	1	38	..	3	3	9	21	30	35	3	..	..	..	..	..	..	19	34	4	..
	£5	..	39	..	3	3	9	21	30	36	3	..	..	..	..	..	..	19	34	5	..
	£6	..	39	..	3	3	9	21	30	36	3	..	..	..	..	..	..	19	34	5	..
	£7	..	39	..	3	3	9	21	30	36	3	..	..	..	..	..	..	19	34	5	..
	£8	..	39	..	3	3	9	21	30	36	3	..	..	..	..	..	..	19	34	5	..
	£9	..	39	..	3	3	9	21	30	36	3	..	..	..	..	..	..	19	34	5	..
	£10	..	39	..	3	3	9	21	30	36	3	..	..	..	..	..	..	19	34	5	..
	Total excluded by a £12. 10*s*. Rating	..	..	..	3	3	9	21	30	36	3	..	..	..	..	..	..	19	34	5	..
Number excluded by a £15 Rating.		Saved.	Remain excluded.																		
48	A mere excess	6	42	..	1	2	9	23	36	41	1	..	..	..	..	..	1	27	40	2	..
	An excess of £1	6	42	..	1	2	9	23	36	41	1	..	..	..	..	..	1	27	40	2	..
	£2	5	43	..	1	2	9	23	36	41	2	..	..	..	..	..	1	27	40	3	..
	£3	1	47	..	3	4	11	25	39	44	3	..	..	..	..	..	1	28	43	4	..
	£4	1	47	..	3	4	11	25	39	44	3	..	..	..	..	..	1	28	43	4	..
	£5	..	48	..	3	4	11	25	39	45	3	..	..	..	..	..	1	28	43	5	..
	£6	..	48	..	3	4	11	25	39	45	3	..	..	..	..	..	1	28	43	5	..
	£7	..	48	..	3	4	11	25	39	45	3	..	..	..	..	..	1	28	43	5	..
	£8	..	48	..	3	4	11	25	39	45	3	..	..	..	..	..	1	28	43	5	..
	£9	..	48	..	3	4	11	25	39	45	3	..	..	..	..	..	1	28	43	5	..
	£10	..	48	..	3	4	11	25	39	45	3	..	..	..	..	..	1	28	43	5	..
	Total excluded by a £15 Rating	..	48	..	3	4	11	25	39	45	3	..	..	..	..	..	1	28	43	5	..

TEN POUND ELECTORS.—Effect of Two Qualifications.

LIMERICK UNION—*continued.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £17. 10*s*.	Number of the preceding saved by an alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.
60	A mere excess .	9	51	..	1	3	13	28	45	50	1	..	..	..	..	..	9	36	49	2
	An excess of £1	9	51	..	1	3	13	28	45	50	1	..	..	..	..	..	9	36	49	2
	£2	6	54	..	1	3	13	30	47	52	2	..	..	..	..	..	9	38	51	3
	£3	2	58	..	3	5	15	32	50	55	3	..	..	..	..	..	9	39	54	4
	£4	2	58	..	3	5	15	32	50	55	3	..	..	..	..	..	9	39	54	4
	£5	1	59	..	3	5	15	32	50	56	3	..	..	..	..	..	9	39	54	5
	£6	1	59	..	3	5	15	32	50	56	3	..	..	..	..	..	9	39	54	5
	£7	1	59	..	3	5	15	32	50	56	3	..	..	..	..	..	9	39	54	5
	£8	1	59	..	3	5	15	32	50	56	3	..	..	..	..	..	9	39	54	5
	£9	..	60	..	3	5	15	32	51	57	3	..	..	..	..	..	9	39	55	5
	£10	..	60	..	3	5	15	32	51	57	3	..	..	..	..	..	9	39	55	5
	Total excluded by a £17. 10*s*. Rating . . .	..	60	..	3	5	15	32	51	57	3	..	..	..	..	..	9	39	55	5
Number excluded by a £20 Rating. 66		Saved.	Remain excluded.																	
	A mere excess .	9	57	..	1	4	15	33	51	56	1	..	..	..	..	1	15	42	55	2
	An excess of £1	9	57	..	1	4	15	33	51	56	1	..	..	..	..	1	15	42	55	2
	£2	6	60	..	1	4	15	35	53	58	2	..	..	..	..	1	15	44	57	3
	£3	2	64	..	3	6	17	37	56	61	3	..	..	..	..	1	15	45	60	4
	£4	2	64	..	3	6	17	37	56	61	3	..	..	..	..	1	15	45	60	4
	£5	1	65	..	3	6	17	37	56	62	3	..	..	..	..	1	15	45	60	5
	£6	1	65	..	3	6	17	37	56	62	3	..	..	..	..	1	15	45	60	5
	£7	1	65	..	3	6	17	37	56	62	3	..	..	..	..	1	15	45	60	5
	£8	1	65	..	3	6	17	37	56	62	3	..	..	..	..	1	15	45	60	5
	£9	..	66	..	3	6	17	37	57	63	3	..	..	..	..	1	15	45	61	5
	£10	..	66	..	3	6	17	37	57	63	3	..	..	..	..	1	15	45	61	5
	Total excluded by a £20 Rating .	..	66	..	3	6	17	37	57	63	3	..	..	..	..	1	15	45	61	5
Number excluded by a £25 Rating. 88		Saved.	Remain excluded.																	
	A mere excess .	15	73	2	4	7	19	45	67	72	1	..	..	..	..	4	31	58	71	2
	An excess of £1	15	73	2	4	7	19	45	67	72	1	..	..	..	..	4	31	58	71	2
	£2	12	76	2	4	7	19	47	69	74	2	..	..	..	..	4	31	60	73	3
	£3	7	81	2	6	10	22	50	73	78	3	..	..	..	..	4	31	62	77	4
	£4	4	84	2	6	10	22	50	76	81	3	..	..	..	..	4	31	65	80	4
	£5	3	85	2	6	10	22	50	76	82	3	..	..	..	..	4	31	65	80	5
	£6	3	85	2	6	10	22	50	76	82	3	..	..	..	..	4	31	65	80	5
	£7	3	85	2	6	10	22	50	76	82	3	..	..	..	..	4	31	65	80	5
	£8	3	85	2	6	10	22	50	76	82	3	..	..	..	..	4	31	65	80	5
	£9	2	86	2	6	10	22	50	77	83	3	..	..	..	..	4	31	65	81	5
	£10	1	87	2	6	11	23	51	78	84	3	..	..	..	..	4	31	66	82	5
	Total excluded by a £25 Rating .	..	88	2	6	11	23	52	79	85	3	..	..	..	..	4	31	67	83	5
Number excluded by a £30 Rating. 100		Saved.	Remain excluded.																	
	A mere excess .	16	84	2	5	9	2	56	78	83	1	..	..	..	3	14	42	69	82	2
	An excess of £1	16	84	2	5	9	22	56	78	83	1	..	..	..	3	14	42	69	82	2
	£2	13	87	2	5	9	22	58	80	85	2	..	..	..	3	14	42	71	84	3
	£3	8	92	2	7	12	25	61	84	89	3	..	..	..	3	14	42	73	88	4
	£4	5	95	2	7	12	25	61	87	92	3	..	..	..	3	14	42	76	91	4
	£5	4	96	2	7	12	25	61	87	93	3	..	..	..	3	14	42	76	91	5
	£6	4	96	2	7	12	25	61	87	93	3	..	..	..	3	14	42	76	91	5
	£7	4	96	2	7	12	25	61	87	23	3	..	..	..	3	14	42	76	91	5
	£8	4	96	2	7	12	25	61	87	93	3	..	..	..	3	14	42	76	91	5
	£9	3	97	2	7	12	25	61	88	94	3	..	..	..	3	14	42	76	92	5
	£01	2	98	2	7	13	26	62	89	95	3	..	..	..	3	14	42	77	93	5
	Total excluded by a £30 Rating .	..	100	2	7	13	27	64	91	97	3	..	..	..	3	14	42	79	95	5

TEN POUND ELECTORS—Effect of Two Qualifications.

LIMERICK UNION—*concluded.*

Number of 10 Electors excluded by a single Qualification depending *being rated* at £35.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not Returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
106	A mere excess. .	16	90	2	5	10	27	62	84	89	1	..	..	..	8	20	48	75	88	2	..
	An excess of £1	16	90	2	5	10	27	62	84	89	1	..	..	..	8	20	48	75	88	2	..
	£2	13	93	2	5	10	27	64	86	91	2	..	..	..	8	20	48	77	90	3	..
	£3	8	98	2	7	13	30	67	90	95	3	..	..	..	8	20	48	79	94	4	..
	£4	5	101	2	7	13	30	67	93	98	3	..	..	..	8	20	48	82	97	4	..
	£5	4	102	2	7	13	30	67	93	99	3	..	..	..	8	20	48	82	97	5	..
	£6	4	102	2	7	13	30	67	93	99	3	..	..	..	8	20	48	82	97	5	..
	£7	4	102	2	7	13	30	67	93	99	3	..	..	..	8	20	48	82	97	5	..
	£8	4	102	2	7	13	30	67	93	99	3	..	..	..	8	20	48	82	97	5	..
	£9	3	103	2	7	13	30	67	94	100	3	..	..	..	8	20	48	82	98	5	..
	£10	2	104	2	7	14	31	68	95	101	3	..	..	..	8	20	48	83	99	5	..
	Total excluded by a £35 Rating .	..	106	2	7	14	32	70	97	103	3	..	..	..	8	20	48	85	101	5	..
Number excluded by a £40 rating.		Saved.	Remain excluded.																		
114	A mere excess. .	19	95	2	5	11	32	67	89	94	1	..	..	3	13	25	53	80	93	2	..
	An excess of £1	19	95	2	5	11	32	67	89	94	1	..	..	3	13	25	53	80	93	2	..
	£2	14	100	2	6	12	34	71	93	98	2	..	..	3	18	27	55	84	97	3	..
	£3	9	105	2	8	15	37	74	97	102	3	..	..	3	13	27	55	86	101	4	..
	£4	6	108	2	8	15	37	74	100	105	3	..	..	3	13	27	55	89	104	4	..
	£5	5	109	2	8	15	37	74	100	106	3	..	..	3	13	27	55	89	104	5	..
	£6	5	109	2	8	15	37	74	100	106	3	..	..	3	13	27	55	89	104	5	..
	£7	5	109	2	8	15	37	74	100	106	3	..	..	3	13	27	55	89	104	5	..
	£8	5	109	2	8	15	37	74	100	106	3	..	..	3	13	27	55	89	104	5	..
	£9	4	110	2	8	15	37	74	101	107	3	..	..	3	13	27	55	89	105	5	..
	£10	3	111	2	8	16	38	75	102	108	3	..	..	3	13	27	55	90	106	5	..
	Total excluded by a £40 Rating .	..	114	3	9	17	40	78	105	111	3	..	..	3	13	27	56	93	109	5	..

TEN POUND ELECTORS.—Valuations, Areas, Rents.—Effect of Two Qualifications.

LISMORE UNION.

(Number whose Rent ascertained, 83.)

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £8.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	10 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.
7	A mere excess .	7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	An excess of £1	6	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
	£2	6	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
	£3	6	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
	£4	4	3	..	..	..	..	..	..	..	3	..	..	..	..	..	..	..	..	3
	£5	2	5	..	..	..	..	..	..	..	5	..	..	..	..	..	..	..	..	5
	£6	..	7	..	..	..	..	..	..	..	7	..	..	..	..	..	..	..	..	7
	£7	..	7	..	..	..	..	..	..	..	7	..	..	..	..	..	..	..	..	7
	£8	..	7	..	..	..	..	..	..	..	7	..	..	..	..	..	..	..	..	7
	£9	..	7	..	..	..	..	..	..	..	7	..	..	..	..	..	..	..	..	7
	£10	..	7	..	..	..	..	..	..	..	7	..	..	..	..	..	..	..	..	7
	Total excluded by an £8 Rating .	..	7	..	..	..	..	..	..	..	7	..	..	..	..	..	..	..	..	7
Number excluded by a £10 Rating.		Saved.	Remain excluded.																	
16	A mere excess . .	16	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
	An excess of £1	15	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
	£2	15	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
	£3	14	2	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1
	£4	11	5	..	..	..	..	..	..	..	5	..	..	..	..	..	..	..	1	4
	£5	8	8	..	..	..	..	..	..	..	8	..	..	..	..	..	..	..	1	7
	£6	4	12	..	..	..	..	..	..	..	12	..	..	..	..	..	..	..	1	11
	£7	..	16	..	..	..	..	..	..	..	16	..	..	..	..	..	..	..	1	15
	£8	..	16	..	..	..	..	..	..	..	16	..	..	..	..	..	..	..	1	15
	£9	..	16	..	..	..	..	..	..	..	16	..	..	..	..	..	..	..	1	15
	£10	..	16	..	..	..	..	..	..	..	16	..	..	..	..	..	..	..	1	15
	Total excluded by a £10 Rating .	..	16	..	..	..	..	..	..	..	16	..	..	..	..	..	..	..	1	15
Number excluded by a £12. 10*s*. Rating.		Saved.	Remain excluded.																	
24	A mere excess . .	24	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	An excess of £1	23	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
	£2	23	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
	£3	22	2	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1
	£4	19	5	..	..	..	..	..	..	..	5	..	..	..	..	..	..	..	1	4
	£5	16	8	..	..	..	..	..	..	..	8	..	..	..	..	..	..	..	1	7
	£6	12	12	..	..	..	..	..	..	..	12	..	..	..	..	..	..	..	1	11
	£7	8	16	..	..	..	..	..	..	..	16	..	..	..	..	..	..	..	1	15
	£8	6	18	..	..	..	..	..	..	..	18	..	..	..	..	..	..	..	1	17
	£9	1	23	..	..	..	3	3	3	3	20	..	..	..	..	..	..	..	1	22
	£10	..	24	..	..	..	4	4	4	4	20	..	..	..	..	..	..	..	1	23
	Total excluded by a £12. 10*s*. Rating	..	24	..	..	..	4	4	4	4	20	..	..	..	..	..	..	..	1	23
Number excluded by a £15 Rating.		Saved.	Remain excluded.																	
25	A mere excess .	25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	An excess of £1	24	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
	£2	24	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
	£3	23	2	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1
	£4	20	5	..	..	..	..	..	..	..	5	..	..	..	..	..	..	..	1	4
	£5	17	8	..	..	..	..	..	..	..	8	..	..	..	..	..	..	..	1	7
	£6	13	12	..	..	..	..	..	..	..	12	..	..	..	..	..	..	..	1	11
	£7	9	16	..	..	..	..	..	..	..	16	..	..	..	..	..	..	..	1	15
	£8	7	18	..	..	..	..	..	..	..	18	..	..	..	..	..	..	..	1	17
	£9	2	23	..	..	..	3	3	3	3	20	..	..	..	..	..	..	..	1	22
	£10	1	24	..	..	..	4	4	4	4	20	..	..	..	..	..	..	..	1	23
	Total excluded by a £15 Rating .	..	25	..	..	..	4	4	4	4	21	..	..	..	..	..	..	..	1	24

TEN POUND ELECTORS.—Effect of Two Qualifications.

LISMORE UNION—*continued.*

mber of Electors luded by single lification pending ing rated 17. 10s.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent,* the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under Acres.	Extent not Returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
33	A mere excess	33	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	An excess of £1	32	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..
	£2	31	2	..	..	..	..	1	1	1	1	..	..	..	..	..	..	1	1	1	..
	£3	30	3	..	..	..	..	1	1	1	2	..	..	..	..	..	..	1	2	1	..
	£4	27	6	..	..	..	..	1	1	1	5	..	..	..	..	..	..	1	2	4	..
	£5	24	9	..	..	..	..	1	1	1	8	..	..	..	..	..	..	1	2	7	..
	£6	20	13	..	..	..	..	1	1	1	12	..	..	..	..	..	..	1	2	11	..
	£7	15	18	..	..	..	1	2	2	2	16	..	..	..	..	..	..	1	3	15	..
	£8	13	20	..	..	..	1	2	2	2	18	..	..	..	..	..	..	1	3	17	..
	£9	7	26	..	..	1	5	6	6	6	20	..	..	..	..	..	..	1	4	22	..
	£10	6	27	..	..	1	6	7	7	7	20	..	..	..	..	..	..	1	4	23	..
	Total excluded by a £17 10s. Rating		33	..	..	1	6	7	7	7	26	..	..	..	..	..	..	1	4	29	..
nber uded £20 ing.		Saved.	Remain excluded.																		
	A mere excess	39	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
39	An excess of £1	37	2	..	..	..	..	1	1	1	1	..	..	..	..	..	..	1	1	1	..
	£2	36	3	..	..	..	..	2	2	2	1	..	..	..	..	..	..	2	2	1	..
	£3	35	4	..	..	..	..	2	2	2	2	..	..	..	..	..	..	2	3	1	..
	£4	32	7	..	..	..	..	2	2	2	5	..	..	..	..	..	..	2	3	4	..
	£5	28	11	..	..	..	..	3	3	3	8	..	..	..	..	..	..	3	4	7	..
	£6	24	15	..	..	..	..	3	3	3	12	..	..	..	..	..	..	3	4	11	..
	£7	18	21	..	..	..	2	5	5	5	16	..	..	..	..	..	..	4	6	15	..
	£8	15	24	..	..	..	3	6	6	6	18	..	..	..	..	..	..	5	7	17	..
	£9	9	30	..	..	1	7	10	10	10	20	..	..	..	..	..	..	5	8	22	..
	£10	8	31	..	..	1	8	11	11	11	20	..	..	..	..	..	..	5	8	23	..
	Total excluded by a £20 Rating		39	..	..	1	8	11	11	11	28	..	..	..	..	..	..	5	8	31	..
nber uded £25 ing.		Saved.	Remain excluded.																		
	A mere excess	56	2	..	..	..	2	2	2	2	..	..	..	..	..	..	2	2	2	..	..
58	An excess of £1	54	4	..	..	..	2	3	3	3	1	..	..	..	..	..	2	3	3	1	..
	£2	53	5	..	..	..	2	4	4	4	1	..	..	..	..	..	2	4	4	1	..
	£3	52	6	..	..	..	2	4	4	4	2	..	..	..	..	..	2	4	5	1	..
	£4	49	9	..	..	..	2	4	4	4	5	..	..	..	..	..	2	4	5	4	..
	£5	42	16	..	..	..	4	8	8	8	8	..	..	..	..	..	2	8	9	7	..
	£6	38	20	..	..	..	4	8	8	8	12	..	..	..	..	..	2	8	9	11	..
	£7	32	26	..	..	..	6	10	10	10	16	..	..	..	..	..	2	9	11	15	..
	£8	29	29	..	..	..	7	11	11	11	18	..	..	..	..	..	2	10	12	17	..
	£9	23	35	..	..	1	11	15	15	15	20	..	..	..	..	..	2	10	13	22	..
	£10	22	36	..	..	1	12	16	16	16	20	..	..	..	..	..	2	10	13	23	..
	Total excluded by a £25 Rating		58	..	2	7	18	22	22	22	36	..	..	..	..	..	2	14	19	39	..
nber uded £30 ing.		Saved.	Remain excluded.																		
	A mere excess	60	2	..	..	..	2	2	2	2	..	..	..	..	..	..	2	2	2	..	..
62	An excess of £1	58	4	..	..	..	2	3	3	3	1	..	..	..	..	..	2	3	2	1	..
	£2	56	6	..	..	..	2	4	4	4	2	..	..	..	..	..	3	5	5	1	..
	£3	55	7	..	..	..	2	4	4	4	3	..	..	..	..	..	3	5	6	1	..
	£4	50	12	..	..	1	3	5	6	6	6	..	..	..	..	..	5	7	8	4	..
	£5	43	19	..	..	1	5	9	10	10	9	..	..	..	..	..	5	11	12	7	..
	£6	39	23	..	..	1	5	9	10	10	13	..	..	..	..	..	5	11	12	11	..
	£7	33	29	..	..	1	7	11	12	12	17	..	..	..	..	..	5	12	14	15	..
	£8	30	32	..	..	1	8	12	13	13	19	..	..	..	..	..	5	13	15	17	..
	£9	24	38	..	..	2	12	16	17	17	21	..	..	..	..	..	5	13	16	22	..
	£10	23	39	..	..	2	13	17	18	18	21	..	..	..	..	..	5	13	16	23	..
	Total excluded by a £30 Rating		62	..	2	8	19	23	25	25	37	..	..	..	..	..	5	17	23	39	..

TEN POUND ELECTORS—Effect of Two Qualifications.

LISMORE UNION—*concluded.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £35.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay R: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.
67	A mere excess	65	2	..	..	..	2	2	2	2	..	..	..	..	..	..	2	2	2
	An excess of £1	63	4	..	..	..	2	3	3	3	1	..	..	..	..	..	2	3	3
	£2	61	6	..	..	..	2	4	4	4	2	..	..	..	..	..	3	5	5
	£3	60	7	..	..	..	2	4	4	4	3	..	..	..	..	..	3	5	6
	£4	55	12	..	..	1	3	5	6	6	6	..	..	..	..	..	5	7	8
	£5	48	19	..	..	1	5	9	10	10	9	..	..	..	..	..	5	11	12
	£6	44	23	..	..	1	5	9	10	10	13	..	..	..	..	..	5	11	12
	£7	38	29	..	..	1	7	11	12	12	17	..	..	..	..	..	5	12	14
	£8	35	32	..	..	1	8	12	12	13	13	..	..	..	..	..	5	13	15
	£9	27	40	..	..	4	14	18	19	19	21	..	..	..	..	..	7	15	18
	£10	26	41	..	..	4	15	19	20	20	21	..	..	..	..	..	7	15	18
	Total excluded by a £35 Rating	..	67	..	2	11	22	26	28	28	39	..	..	..	..	..	8	20	27
Number excluded by a £40 Rating.		Saved.	Remain excluded.																
	A mere excess	70	2	..	..	..	2	2	2	2	..	..	..	..	..	..	2	2	2
72	An excess of £1	68	4	..	..	..	2	3	3	3	1	..	..	..	..	..	2	3	3
	£2	66	6	..	..	..	2	4	4	4	2	..	..	..	..	..	3	5	5
	£3	65	7	..	..	..	2	4	4	4	3	..	..	..	..	..	3	5	6
	£4	60	12	..	..	1	3	5	6	6	6	..	..	..	..	..	5	7	8
	£5	53	19	..	..	1	5	9	10	10	9	..	..	..	..	..	5	11	12
	£6	49	23	..	..	1	5	9	10	10	13	..	..	..	..	..	5	11	12
	£7	43	29	..	..	1	7	11	12	12	17	..	..	..	..	..	5	12	14
	£8	40	32	..	..	1	8	12	13	13	19	..	..	..	..	..	5	13	15
	£9	32	40	..	..	4	14	18	19	19	21	..	..	..	..	..	7	15	18
	£10	30	42	..	1	5	16	20	21	21	21	..	..	..	..	1	8	16	19
	Total excluded by a £40 Rating	..	72	..	7	16	27	31	33	33	39	..	..	..	..	1	11	24	32

TEN POUND ELECTORS.—Valuations, Areas, Rents.—Effect of Two Qualifications.

LISTOWEL UNION.

(Number whose Rent ascertained, 217.)

umber of Electors luded by single tification pending ing rated at £8.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rents: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
	A mere excess	28	10	..	..	..	1	1	3	5	5	..	..	..	..	..	..	..	5	5	..
	An excess of £1	24	14	..	..	..	1	1	4	6	8	..	..	..	..	..	..	..	5	8	1
	£2	14	24	..	..	..	1	2	10	13	11	..	..	..	..	..	..	..	9	13	2
	£3	8	30	..	..	..	1	2	13	16	14	..	..	..	..	..	..	..	9	16	5
38	£4	5	33	..	..	..	2	4	15	18	15	..	..	..	..	..	..	..	9	19	5
	£5	4	34	..	..	..	2	4	15	18	16	..	..	..	..	..	..	..	9	20	5
	£6	2	36	..	..	..	2	4	15	19	17	..	..	..	..	..	..	..	9	21	6
	£7	1	37	..	..	..	2	4	16	20	17	..	..	..	..	..	..	..	9	21	7
	£8	..	38	..	..	..	2	4	16	21	17	..	..	..	..	..	..	..	9	21	8
	£9	..	38	..	..	..	2	4	16	21	17	..	..	..	..	..	..	..	9	21	8
	£10	..	38	..	..	..	2	4	16	21	17	..	..	..	..	..	..	..	9	21	8
	Total excluded by an £8 Rating	..	38	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
umber luded £10 ting.		Saved.	Remain excluded.																		
	A mere excess	36	18	..	1	2	4	4	10	12	6	..	..	..	..	..	..	8	13	5	..
	An excess of £1	31	23	..	1	2	4	4	12	14	9	..	..	..	..	..	..	8	14	8	1
	£2	20	34	..	1	2	5	6	19	22	12	..	..	..	..	..	..	9	19	13	2
	£3	12	42	..	1	2	5	8	24	27	15	..	..	..	..	..	..	8	21	16	5
54	£4	7	47	..	1	2	8	12	28	31	16	..	..	..	..	..	..	8	23	19	5
	£5	6	48	..	1	2	8	12	28	31	17	..	..	..	..	..	..	8	23	20	5
	£6	3	51	..	1	2	8	12	29	33	18	..	..	..	..	..	..	8	23	22	6
	£7	2	52	..	1	2	8	12	30	34	18	..	..	..	..	..	..	8	23	22	7
	£8	..	54	..	1	2	8	12	30	35	19	..	..	..	..	..	..	8	23	23	8
	£9	..	54	..	1	2	8	12	30	35	19	..	..	..	..	..	..	8	23	23	8
	£10	..	54	..	1	2	8	12	30	35	19	..	..	..	..	..	..	8	23	23	8
	Total excluded by a £10 Rating	..	54	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
mber ded by 2 10s. ting.		Saved.	Remain excluded.																		
	A mere excess	50	22	..	3	4	6	6	14	16	6	..	..	..	..	..	..	12	17	5	..
	An excess of £1	42	30	2	5	6	8	9	19	21	9	..	..	..	..	..	..	15	21	8	1
	£2	28	44	2	6	7	11	13	29	32	12	..	..	..	..	..	..	15	29	13	2
	£3	17	55	2	6	7	11	15	36	40	15	..	..	..	..	..	..	15	34	16	5
72	£4	10	62	2	6	7	14	19	42	46	16	..	..	..	..	..	..	15	38	19	5
	£5	7	65	2	6	7	14	19	44	48	17	..	..	..	..	..	..	15	40	20	5
	£6	3	69	2	6	7	14	19	46	51	18	..	..	..	..	..	..	15	41	22	6
	£7	2	70	2	6	7	14	19	47	52	18	..	..	..	..	..	..	15	41	22	7
	£8	..	72	2	6	7	14	19	47	53	19	..	..	..	..	..	..	15	41	23	8
	£9	..	72	2	6	7	14	19	47	53	19	..	..	..	..	..	..	15	41	23	8
	£10	..	72	2	6	7	14	19	47	53	19	..	..	..	..	..	..	15	41	23	8
	Total excluded by a £12 10s. Rating	..	72	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
umber luded £15 ting.		Saved.	Remain excluded.																		
	A mere excess	63	27	..	5	7	9	10	19	21	6	..	..	..	..	..	2	17	22	5	..
	An excess of £1	53	37	2	7	9	11	14	26	28	9	..	..	..	..	..	2	22	28	8	1
	£2	33	57	4	10	13	17	23	42	45	12	..	..	..	..	..	2	28	42	13	2
	£3	20	70	4	10	14	18	27	51	55	15	..	..	..	..	..	2	30	49	16	5
90	£4	13	77	4	10	14	21	31	57	61	16	..	..	..	..	..	2	30	53	19	5
	£5	10	80	4	10	14	21	31	59	63	17	..	..	..	..	..	2	30	55	20	5
	£6	5	85	4	10	14	21	32	62	67	18	..	..	..	..	..	2	30	57	22	6
	£7	3	87	4	10	14	21	33	64	69	18	..	..	..	..	..	2	30	58	22	7
	£8	..	90	4	10	14	21	34	65	71	19	..	..	..	..	..	2	30	58	24	8
	£9	..	90	4	10	14	21	34	65	71	19	..	..	..	..	..	2	30	58	24	8
	£10	..	90	4	10	14	11	34	65	71	19	..	..	..	..	..	1	30	58	14	8
	Total excluded by a £15 Rating	..	90	..	..	..	..	..	..	71	..	..	..	..	..	..	..	..	..	..	..

TEN POUND ELECTORS—Effect of Two Qualifications.

LISTOWEL UNION—*continued.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £17. 10*s*.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay R: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.
108	A mere excess	72	36	..	7	9	14	17	27	29	7	..	..	..	..	1	6	26	31
	An excess of £1	62	46	2	9	11	16	21	34	36	10	..	..	..	..	1	6	31	37
	£2	38	70	4	12	15	22	34	54	57	13	..	..	..	..	1	6	41	55
	£3	25	83	4	12	16	23	38	63	67	16	..	..	..	..	1	6	43	62
	£4	18	90	4	12	16	26	42	69	73	17	..	..	..	..	1	6	43	66
	£5	11	97	4	12	16	27	46	75	79	18	..	..	..	..	1	6	47	72
	£6	6	102	4	12	16	27	47	78	83	19	..	..	..	..	1	6	47	74
	£7	4	104	4	12	16	27	48	80	85	19	..	..	..	..	1	6	47	75
	£8	1	107	4	12	16	27	49	81	87	20	..	..	..	..	1	6	47	75
	£9	1	107	4	12	16	27	49	81	87	20	..	..	..	..	1	6	47	75
	£10	1	107	4	12	16	27	49	81	87	20	..	..	..	..	1	6	47	75
	Total excluded by a £17. 10*s*. Rating	..	108	4	12	16	28	50	82	88	20	..	..	..	..	1	6	47	76
Number excluded by a £20 Rating.		Saved.	Remain excluded.																
115	A mere excess	74	41	1	11	13	18	22	32	34	7	..	..	..	..	1	10	31	36
	An excess of £1	64	51	3	13	15	20	26	39	41	10	..	..	..	..	1	10	36	42
	£2	40	75	5	16	19	26	39	59	62	13	..	..	..	..	1	10	46	60
	£3	27	88	5	16	20	27	43	68	72	16	..	..	..	..	1	10	48	67
	£4	20	95	5	16	20	30	47	74	78	17	..	..	..	..	1	10	48	71
	£5	13	102	5	16	20	31	51	80	84	18	..	..	..	..	1	10	52	77
	£6	8	107	5	16	20	31	52	83	88	19	..	..	..	..	1	10	52	79
	£7	6	109	5	16	20	31	53	85	90	19	..	..	..	..	1	10	52	80
	£8	3	112	5	16	20	31	54	86	92	20	..	..	..	..	1	10	52	80
	£9	3	112	5	16	20	31	54	86	92	20	..	..	..	..	1	10	52	80
	£10	1	114	5	16	22	33	56	88	94	20	..	..	..	..	1	10	52	82
	Total excluded by a £20 Rating	..	115	5	16	22	34	57	89	95	20	..	..	..	..	1	10	52	83
Number excluded by a £25 Rating.		Saved.	Remain excluded.																
145	A mere excess	85	60	3	20	27	34	40	51	53	7	..	..	..	2	4	29	50	55
	An excess of £1	73	72	5	24	31	38	46	60	62	10	..	..	..	2	4	31	57	63
	£2	47	98	7	27	35	46	61	82	85	13	..	..	..	2	4	31	69	83
	£3	34	111	7	27	36	47	65	91	95	16	..	..	..	2	4	31	71	90
	£4	26	119	7	27	37	51	70	98	102	17	..	..	..	2	4	32	72	95
	£5	17	128	7	28	38	54	76	106	110	18	..	..	..	2	4	32	78	103
	£6	12	133	7	28	38	54	77	109	114	19	..	..	..	2	4	32	78	105
	£7	10	135	7	28	38	54	78	111	116	19	..	..	..	2	4	36	78	106
	£8	7	138	7	28	38	54	79	112	118	20	..	..	..	2	4	32	78	106
	£9	7	138	7	28	38	54	79	112	118	20	..	..	..	2	4	32	78	106
	£10	3	142	7	28	40	57	83	116	122	20	..	..	..	2	4	32	80	110
	Total excluded by a £25 Rating	..	145	7	28	40	58	86	119	125	20	..	..	..	2	4	32	80	112
Number excluded by a £30 Rating.		Saved.	Remain excluded.																
163	A mere excess	97	66	3	23	32	40	46	57	59	7	..	..	..	2	7	35	56	61
	An excess of £1	84	79	5	28	37	45	53	67	69	10	..	..	..	2	7	38	64	70
	£2	56	107	7	33	43	55	70	91	94	13	..	..	..	2	7	40	78	92
	£3	43	120	7	33	44	56	74	100	104	16	..	..	..	2	7	40	80	99
	£4	35	128	7	33	45	60	79	107	111	17	..	..	..	2	7	41	81	104
	£5	22	141	7	36	50	67	89	119	123	18	..	..	..	2	7	45	91	116
	£6	16	147	7	36	50	68	91	123	128	19	..	..	..	2	7	45	92	119
	£7	14	149	7	36	50	68	92	125	130	19	..	..	..	2	7	45	92	120
	£8	11	152	7	36	50	68	93	126	132	20	..	..	..	2	7	45	92	120
	£9	11	152	7	36	50	68	93	126	132	20	..	..	..	2	7	45	92	120
	£10	4	159	7	36	52	74	100	133	139	20	..	..	..	2	7	45	97	127
	Total excluded by a £30 Rating	..	163	8	37	53	76	104	137	143	20	..	..	..	2	7	45	97	130

TEN POUND ELECTORS—Effect of Two Qualifications.

LISTOWEL UNION—*concluded.*

Number of 10 Electors excluded by a single qualification depending *being rated* at £35.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
182	A mere excess .	105	77	4	30	42	51	57	68	70	7	..	..	1	5	18	46	67	72	5	..
	An excess of £1	92	90	6	35	47	56	64	78	80	10	..	..	1	5	18	49	75	81	8	1
	£2	64	118	8	40	53	66	81	102	105	13	..	..	1	5	18	51	89	103	13	2
	£3	51	131	8	40	54	67	85	111	115	16	..	..	1	5	18	51	91	110	16	5
	£4	42	140	8	40	56	72	91	119	123	17	..	..	1	5	19	53	93	116	19	5
	£5	27	155	8	44	62	81	103	133	137	18	..	..	1	5	19	59	105	130	20	5
	£6	20	162	8	44	62	83	106	138	143	19	..	..	1	5	19	60	107	134	22	6
	£7	17	165	8	45	63	84	108	141	146	19	..	..	1	5	19	61	108	136	22	7
	£8	14	168	8	45	63	84	109	142	148	20	..	..	1	5	19	61	108	136	24	8
	£9	13	169	8	46	64	85	110	143	149	20	..	..	1	5	19	62	109	137	24	8
	£10	5	177	8	47	67	92	118	151	157	20	..	..	1	5	19	63	115	145	24	8
	Total excluded by a £35 Rating .	..	182	9	48	69	95	123	156	162	20	..	..	1	5	19	64	116	149	25	8
umber cluded a £40 ating.		Saved.	Remain excluded.																		
	A mere excess .	112	79	4	31	43	53	59	70	72	7	..	..	1	6	20	48	69	74	5	..
191	An excess of £1	98	93	6	37	49	59	67	81	83	10	..	..	1	6	21	52	78	84	8	1
	£2	70	112	8	42	55	69	84	105	108	13	..	..	1	6	21	54	92	106	13	2
	£3	55	136	8	44	58	72	90	116	120	16	..	..	1	6	23	56	96	115	16	5
	£4	46	145	8	44	60	77	96	124	128	17	..	..	1	6	24	58	98	121	19	5
	£5	31	160	8	48	66	86	108	138	142	18	..	..	1	6	24	64	110	135	20	5
	£6	24	167	8	48	66	88	111	143	148	19	..	..	1	6	24	65	112	139	22	6
	£7	20	171	8	50	68	90	114	147	152	19	..	..	1	6	25	67	114	142	22	7
	£8	17	174	8	50	68	90	115	148	154	20	..	..	1	6	25	67	114	142	24	8
	£9	15	176	8	51	70	92	117	150	156	20	..	..	1	8	26	69	116	144	24	8
	£10	7	184	8	52	73	99	125	158	164	20	..	..	1	6	26	70	122	152	24	8
	Total excluded by a £40 Rating .	..	191	11	55	77	104	132	165	171	20	..	..	1	6	26	73	125	158	25	8

TEN POUND ELECTORS—Valuations, Areas, Rents.—Effect of Two Qualifications.

LONDONDERRY UNION.

(Number whose Rent ascertained, 46.)

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £8.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.
1	A mere excess	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	An excess of £1	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£2	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£3	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£4	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£5	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£6	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£7	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£8	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£9	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£10	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	Total excluded by an £8 Rating	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
		Saved.	Remain excluded.																	
Number excluded by a £10 Rating. 2	A mere excess	1	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	An excess of £1	1	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£2	1	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£3	1	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£4	1	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£5	..	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1
	£6	..	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1
	£7	..	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1
	£8	..	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1
	£9	..	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1
	£10	..	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1
	Total excluded by a £10 Rating	..	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1
		Saved.	Remain excluded.																	
Number excluded by a £12. 10*s*. Rating. 3	A mere excess	2	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	An excess of £1	2	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£2	2	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£3	2	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£4	2	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£5	1	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1
	£6	1	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1
	£7	..	3	..	..	..	1	1	2	3	..	..	..	..	..	..	..	..	2	1
	£8	..	3	..	..	..	1	1	2	3	..	..	..	..	..	..	..	..	2	1
	£9	..	3	..	..	..	1	1	2	3	..	..	..	..	..	..	..	..	2	1
	£10	..	3	..	..	..	1	1	2	3	..	..	..	..	..	..	..	..	2	1
	Total excluded by a £12. 10*s*. Rating	..	3	..	..	..	1	1	2	3	..	..	..	..	..	..	..	..	2	1
		Saved.	Remain excluded.																	
Number excluded by a £15 Rating. 4	A mere excess	3	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	An excess of £1	3	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£2	3	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£3	3	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£4	3	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..
	£5	2	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1
	£6	2	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1
	£7	1	3	..	..	..	1	1	2	3	..	..	..	..	..	..	..	..	2	1
	£8	..	4	..	..	..	1	1	3	4	..	..	..	..	..	..	..	..	3	1
	£9	..	4	..	..	..	1	1	3	4	..	..	..	..	..	..	..	..	3	1
	£10	..	4	..	..	..	1	1	3	4	..	..	..	..	..	..	..	..	3	1
	Total excluded by a £15 Rating	..	4	..	..	..	1	1	3	4	..	..	..	..	..	..	..	..	3	1

TEN POUND ELECTORS—Effect of Two Qualifications.

LONDONDERRY UNION—*continued.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £17. 10*s*.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 1 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
4	A mere excess	3	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	An excess of £1	3	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£2	3	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£3	3	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£4	3	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£5	2	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1	..
	£6	2	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1	..
	£7	1	3	..	..	..	1	1	2	3	..	..	..	..	..	..	..	..	2	1	..
	£8	..	4	..	..	..	1	1	3	4	..	..	..	..	..	..	..	..	3	1	..
	£9	..	4	..	..	..	1	1	3	4	..	..	..	..	..	..	..	..	3	1	..
	£10	..	4	..	..	..	1	1	3	4	..	..	..	..	..	..	..	..	3	1	..
	Total excluded by a £17. 10*s*. Rating	..	4	..	..	..	1	1	3	4	..	..	..	..	..	..	..	..	3	1	..
Number excluded by a £20 Rating.		Saved.	Remain excluded.																		
8	A mere excess	7	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	An excess of £1	7	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£2	7	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£3	7	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£4	7	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£5	6	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1	..
	£6	6	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1	..
	£7	5	3	..	..	..	1	1	2	3	..	..	..	..	..	..	..	..	2	1	..
	£8	4	4	..	..	..	1	1	3	4	..	..	..	..	..	..	..	..	3	1	..
	£9	3	5	..	..	..	1	2	4	5	..	..	..	..	..	..	..	..	4	1	..
	£10	3	5	..	..	..	1	2	4	5	..	..	..	..	..	..	..	..	4	1	..
	Total excluded by a £20 Rating	..	8	..	..	1	2	5	7	8	..	..	..	..	..	..	..	..	7	1	..
Number excluded by a £25 Rating.		Saved.	Remain excluded.																		
14	A mere excess	13	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	An excess of £1	13	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£2	13	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£3	13	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£4	13	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£5	12	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1	..
	£6	12	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1	..
	£7	11	3	..	..	..	1	1	2	3	..	..	..	..	..	..	..	..	2	1	..
	£8	10	4	..	..	..	1	1	3	4	..	..	..	..	..	..	..	..	3	1	..
	£9	9	5	..	..	..	1	2	4	5	..	..	..	..	..	..	..	..	4	1	..
	£10	9	5	..	..	..	1	2	4	5	..	..	..	..	..	..	..	..	4	1	..
	Total excluded by a £25 Rating	..	14	..	..	2	4	8	13	14	..	..	..	..	..	..	..	2	12	2	..
Number excluded by a £30 Rating.		Saved.	Remain excluded.																		
24	A mere excess	23	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	An excess of £1	23	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£2	23	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£3	23	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£4	23	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£5	22	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1	..
	£6	22	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1	..
	£7	21	3	..	..	..	1	1	2	3	..	..	..	..	..	..	..	..	2	1	..
	£8	20	4	..	..	..	1	1	3	4	..	..	..	..	..	..	..	..	3	1	..
	£9	19	5	..	..	..	1	2	4	5	..	..	..	..	..	..	..	..	4	1	..
	£10	18	6	1	1	1	2	3	5	6	..	..	..	..	..	..	..	1	5	1	..
	Total excluded by a £30 Rating	..	24	1	2	4	12	18	23	24	..	..	..	..	..	..	..	7	22	2	..

TEN POUND ELECTORS—Effect of Two Qualifications.

LONDONDERRY UNION—*concluded.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £35.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent,* the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
30	A mere excess	29	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	An excess of £1	29	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£2	29	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£3	29	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£4	29	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£5	28	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1	..
	£6	28	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1	..
	£7	27	3	..	..	..	1	1	2	3	..	..	..	..	..	..	..	..	2	1	..
	£8	25	5	..	..	..	1	1	4	5	..	..	..	..	..	..	1	1	4	1	..
	£9	24	6	..	..	..	1	2	5	6	..	..	..	..	..	..	1	1	5	1	..
	£10	23	7	1	1	1	2	3	6	7	..	..	..	..	..	..	1	2	6	1	..
	Total excluded by a £35 Rating	..	30	1	2	6	15	22	29	30	..	..	..	..	..	..	1	11	28	2	..
Number excluded by a £40 Rating.		Saved.	Remain excluded.																		
33	A mere excess	32	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	An excess of £1	32	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£2	32	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£3	32	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£4	32	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..
	£5	31	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1	..
	£6	31	2	..	..	..	1	1	1	2	..	..	..	..	..	..	..	..	1	1	..
	£7	30	3	..	..	..	1	1	2	3	..	..	..	..	..	..	..	..	2	1	..
	£8	28	5	..	..	..	1	1	4	5	..	..	..	..	..	..	1	1	4	1	..
	£9	27	6	..	..	..	1	2	5	6	..	..	..	..	..	..	1	1	5	1	..
	£10	26	7	1	1	1	2	3	6	7	..	..	..	..	..	..	1	2	6	1	..
	Total excluded by a 40 Rating	..	33	1	3	9	18	25	32	33	..	..	..	..	..	..	2	13	31		..

TEN POUND ELECTORS.—Valuations, Areas, Rents.—Effect of Two Qualifications.

LONGFORD UNION.

(Number whose Rent ascertained, 127.)

ber of Electors ded by ngle fication ding g rated £8.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rents: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
2	A mere excess	1	1	..	..	..	..	..	1	1	..	..	..	..	..	..	..	1	1	..	..
	An excess of £1	1	1	..	..	..	..	..	1	1	..	..	..	..	..	..	..	1	1	..	..
	£2	1	1	..	..	..	..	..	1	1	..	..	..	..	..	..	..	1	1	..	..
	£3	1	1	..	..	..	..	..	1	1	..	..	..	..	..	..	..	1	1	..	..
	£4	1	1	..	..	..	..	..	1	1	..	..	..	..	..	..	..	1	1	..	..
	£5	..	2	..	..	..	..	..	2	2	..	..	..	..	..	..	..	1	1	..	..
	£6	..	2	..	..	..	..	..	2	2	..	..	..	..	..	..	..	1	1	..	..
	£7	..	2	..	..	..	..	..	2	2	..	..	..	..	..	..	..	1	1	..	..
	£8	..	2	..	..	..	..	..	2	2	..	..	..	..	..	..	..	1	1	..	..
	£9	..	2	..	..	..	..	..	2	2	..	..	..	..	..	..	..	1	1	..	..
	£10	..	2	..	..	..	..	..	2	2	..	..	..	..	..	..	..	1	1	..	..
	Total excluded by an £8 Rating	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
ner ded £10 g.		Saved.	Remain excluded.																		
	A mere excess	7	1	..	..	..	..	..	1	1	..	..	..	..	..	..	..	1	1	..	..
	An excess of £1	7	1	..	..	..	..	..	1	1	..	..	..	..	..	..	..	1	1	..	..
	£2	6	2	..	..	..	..	..	2	2	..	..	..	..	..	..	..	1	2	..	..
	£3	4	4	..	..	..	..	..	4	4	..	..	..	..	..	..	..	1	4	..	..
	£4	4	4	..	..	..	..	..	4	4	..	..	..	..	..	..	..	1	4	..	..
	£5	3	5	..	..	..	..	..	5	5	..	..	..	..	..	..	..	1	4	1	..
	£6	..	8	..	..	..	..	..	8	8	..	..	..	..	..	..	..	1	4	4	..
	£7	..	8	..	..	..	..	..	8	8	..	..	..	..	..	..	..	1	4	4	..
	£8	..	8	..	..	..	..	..	8	8	..	..	..	..	..	..	..	1	4	4	..
	£9	..	8	..	..	..	..	..	8	8	..	..	..	..	..	..	..	1	4	4	..
	£10	..	8	..	..	..	..	..	8	8	..	..	..	..	..	..	..	1	4	4	..
	Total excluded by a £10 Rating	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
ner dby 10s. g.		Saved.	Remain excluded.																		
	A mere excess	9	2	..	..	..	..	..	2	2	..	..	..	..	..	..	..	2	2	..	..
	An excess of £1	9	2	..	..	..	..	..	2	2	..	..	..	..	..	..	..	2	2	..	..
	£2	8	3	..	..	..	..	..	3	3	..	..	..	..	..	..	..	2	3	..	..
	£3	5	6	..	..	..	..	1	6	6	..	..	..	..	..	..	..	2	6	..	..
	£4	5	6	..	..	..	..	1	6	6	..	..	..	..	..	..	..	2	6	..	..
	£5	3	8	..	..	..	..	1	8	8	..	..	..	..	..	..	..	2	7	1	..
	£6	..	11	..	..	..	..	1	11	11	..	..	..	..	..	..	..	2	7	4	..
	£7	..	11	..	..	..	..	1	11	11	..	..	..	..	..	..	..	2	7	4	..
	£8	..	11	..	..	..	..	1	11	11	..	..	..	..	..	..	..	2	7	4	..
	£9	..	11	..	..	..	..	1	11	11	..	..	..	..	..	..	..	2	7	4	..
	£10	..	11	..	..	..	..	1	11	11	..	..	..	..	..	..	..	2	7	4	..
	Total excluded by a £12. 10s. Rating	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
er ed 15 g.		Saved.	Remain excluded.																		
	A mere excess	20	5	..	..	..	..	1	5	5	..	..	..	..	..	..	..	5	5	..	..
	An excess of £1	20	5	..	..	..	..	1	5	5	..	..	..	..	..	..	..	5	5	..	..
	£2	19	6	..	..	..	..	1	6	6	..	..	..	..	..	..	..	5	6	..	..
	£3	13	12	..	..	..	..	4	11	12	..	..	..	..	..	..	..	8	12	..	..
	£4	10	15	..	..	..	..	4	14	15	..	..	..	..	..	..	..	11	15	..	..
	£5	6	19	..	..	..	..	5	18	19	..	..	..	..	..	..	..	11	18	1	..
	£6	2	23	..	..	..	..	6	22	23	..	..	..	..	..	..	..	11	19	4	..
	£7	2	23	..	..	..	..	6	22	23	..	..	..	..	..	..	..	11	19	4	..
	£8	1	24	..	..	..	..	7	23	24	..	..	..	..	..	..	..	11	20	4	..
	£9	..	25	..	..	..	..	7	24	25	..	..	..	..	..	..	..	11	20	5	..
	£10	..	25	..	..	..	..	7	24	25	..	..	..	..	..	..	..	11	20	5	..
	Total excluded by a £15 Rating	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

TEN POUND ELECTORS—Effect of Two Qualifications.

LONGFORD UNION—*continued.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £17. 10*s*.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not Returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.
42	A mere excess	32	10	..	..	..	2	5	10	10	..	..	..	..	..	..	..	10	10	..
	An excess of £1	31	11	..	..	..	2	6	11	11	..	..	..	..	..	..	..	11	11	..
	£2	30	12	..	..	..	2	6	12	12	..	..	..	..	..	..	..	11	12	..
	£3	23	19	..	..	..	2	10	18	19	..	..	..	..	..	..	..	15	19	..
	£4	17	25	..	..	..	3	12	24	25	..	..	..	..	..	..	..	21	25	..
	£5	11	31	..	..	..	4	15	30	31	..	..	..	..	..	..	..	23	30	1
	£6	5	37	..	..	..	4	18	36	37	..	..	..	..	..	..	..	24	33	4
	£7	4	38	..	..	..	4	19	37	38	..	..	..	..	..	..	..	24	34	4
	£8	3	39	..	..	..	4	20	38	39	..	..	..	..	..	..	..	24	35	4
	£9	1	41	..	..	..	4	21	40	41	..	..	..	..	..	..	..	24	36	5
	£10	..	42	..	..	..	4	22	41	42	..	..	..	..	..	..	..	24	37	5
	Total excluded by a £17. 10*s*. Rating	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Number excluded by a £20 Rating.		Saved.	Remain excluded.																	
57	A mere excess	46	11	..	..	..	2	6	11	11	..	..	..	..	..	..	..	11	11	..
	An excess of £1	44	13	..	..	..	2	8	13	13	..	..	..	..	..	..	..	13	13	..
	£2	40	17	..	..	..	2	11	17	17	..	..	..	..	..	..	..	16	17	..
	£3	33	24	..	..	..	2	15	23	24	..	..	..	..	..	..	..	20	24	..
	£4	24	33	..	..	..	3	20	32	33	..	..	..	..	..	..	..	29	33	..
	£5	16	41	..	..	..	4	25	40	41	..	..	..	..	..	..	..	33	40	1
	£6	8	49	..	..	..	5	29	48	49	..	..	..	..	..	..	..	36	45	4
	£7	6	51	..	..	..	6	31	50	51	..	..	..	..	..	..	..	37	47	4
	£8	3	54	..	..	..	7	34	53	54	..	..	..	..	..	..	..	39	50	4
	£9	1	56	..	..	..	7	35	55	56	..	..	..	..	..	..	..	39	51	5
	£10	..	57	..	..	..	7	36	56	57	..	..	..	..	..	..	..	39	52	5
	Total excluded by a £20 Rating	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Number excluded by a £25 Rating.		Saved.	Remain excluded.																	
95	A mere excess	81	14	..	..	..	2	9	14	14	..	..	..	..	..	..	3	14	14	..
	An excess of £1	76	19	..	1	1	4	14	19	19	..	..	..	..	..	..	6	19	19	..
	£2	69	26	..	1	1	5	20	26	26	..	..	..	..	..	..	8	25	26	..
	£3	57	38	..	1	1	7	29	37	38	..	..	..	..	..	..	10	34	38	..
	£4	44	51	..	2	2	10	38	50	51	..	..	..	..	..	..	11	47	51	..
	£5	30	65	..	2	2	12	49	64	65	..	..	..	..	..	..	11	57	64	1
	£6	21	74	..	2	2	13	54	73	74	..	..	..	..	..	..	11	61	70	4
	£7	17	78	..	2	2	14	58	77	78	..	..	..	..	..	..	11	64	74	4
	£8	10	85	..	2	2	17	65	84	85	..	..	..	..	..	..	11	70	81	4
	£9	5	90	..	2	2	19	69	89	90	..	..	..	..	..	..	11	73	85	5
	£10	1	94	..	2	2	20	73	93	94	..	..	..	..	..	..	11	76	89	5
	Total excluded by a £25 Rating	..	95	..	2	2	20	74	94	95	..	..	..	..	..	..	11	77	90	5
Number excluded by a £30 Rating.		Saved.	Remain excluded.																	
118	A mere excess	101	17	..	..	..	4	12	17	17	..	..	..	..	..	3	6	17	17	..
	An excess of £1	95	23	..	1	1	6	18	23	23	..	..	..	..	..	3	10	23	23	..
	£2	87	31	..	1	1	8	25	31	31	..	..	..	..	..	3	13	30	31	..
	£3	73	45	..	1	1	11	36	44	45	..	..	..	..	..	3	17	41	45	..
	£4	58	60	..	2	2	14	47	59	60	..	..	..	..	..	3	20	56	60	..
	£5	42	76	..	2	3	18	60	75	76	..	..	..	..	..	3	22	68	75	1
	£6	32	86	..	2	3	19	66	85	86	..	..	..	..	..	3	23	73	82	4
	£7	25	93	..	2	3	20	73	92	93	..	..	..	..	..	3	26	79	89	4
	£8	16	102	..	2	3	23	82	101	102	..	..	..	..	..	3	26	87	98	4
	£9	11	107	..	2	3	25	86	106	107	..	..	..	..	..	3	26	90	102	5
	£10	5	113	..	2	3	28	92	112	113	..	..	..	..	..	3	26	95	108	5
	Total excluded by a £30 Rating	..	118	..	2	4	31	97	117	118	..	..	..	..	..	3	26	100	113	5

TEN POUND ELECTORS—Effect of Two Qualifications.

LONGFORD UNION—*concluded.*

Number of £10 Electors excluded by a single qualification depending *on being rated* at £35.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
121	A mere excess	104	17	..	..	..	4	12	17	17	..	..	..	..	..	3	6	17	17	..	..
	An excess of £1	98	23	..	1	1	6	18	23	23	..	..	..	..	..	3	10	23	23	..	..
	£2	89	32	..	1	2	9	26	32	32	..	..	..	..	..	4	14	31	32	..	..
	£3	75	46	..	1	2	12	37	45	46	..	..	..	..	..	4	18	42	46	..	..
	£4	60	61	..	2	3	15	48	60	61	..	..	..	..	..	4	21	57	61	..	..
	£5	44	77	..	2	4	19	61	76	77	..	..	..	..	..	4	23	69	76	1	..
	£6	33	88	..	2	4	21	68	87	88	..	..	..	..	..	4	25	75	84	4	..
	£7	25	96	..	2	4	22	76	95	96	..	..	..	..	..	4	29	82	92	4	..
	£8	16	105	..	2	4	25	85	104	105	..	..	..	..	..	4	29	90	101	4	..
	£9	11	110	..	2	4	27	89	109	110	..	..	..	..	..	4	29	93	105	5	..
	£10	5	116	..	2	4	30	95	115	116	..	..	..	..	..	4	29	98	111	5	..
	Total excluded by a £35 Rating	..	121	..	2	5	33	100	120	121	..	..	..	..	..	4	29	103	116	5	..
Number excluded by a £40 Rating.		Saved.	Remain excluded.																		
123	A mere excess	106	17	..	..	..	4	12	17	17	..	..	..	..	..	3	6	17	17	..	..
	An excess of £1	100	23	..	1	1	6	18	23	23	..	..	..	..	..	3	10	23	23	..	..
	£2	91	32	..	1	2	9	26	32	32	..	..	..	..	..	4	14	31	32	..	..
	£3	76	47	..	1	3	13	38	46	47	..	..	..	..	..	5	19	43	47	..	..
	£4	61	62	..	2	4	16	49	61	62	..	..	..	..	..	5	22	58	62	..	..
	£5	45	78	..	2	5	20	62	77	78	..	..	..	..	..	5	24	70	77	1	..
	£6	34	89	..	2	5	22	69	88	89	..	..	..	..	..	5	26	76	85	4	..
	£7	26	97	..	2	5	23	77	96	97	..	..	..	..	..	5	30	83	93	4	..
	£8	17	106	..	2	5	26	86	105	106	..	..	..	..	..	5	30	91	102	4	..
	£9	12	111	..	2	5	28	96	110	111	..	..	..	..	..	5	30	94	106	5	..
	£10	6	117	..	2	5	31	96	116	117	..	..	..	..	..	5	30	99	112	5	..
	Total excluded by a £40 Rating	..	123	..	2	6	35	102	122	123	..	..	..	..	..	5	30	105	118	5	..

TEN POUND ELECTORS.—Valuations, Areas, Rent.—Effect of Two Qualifications.

LOUGHREA UNION.

(Number whose Rent ascertained, 75.)

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £8.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rents: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.
7	A mere excess.	5	2	..	..	..	..	..	1	2	..	..	..	..	..	..	..	..	2	..
	An excess of £1	..	7	..	..	..	..	..	4	7	..	..	..	..	..	..	..	..	6	1
	£2	..	7	..	..	..	..	..	4	7	..	..	..	..	..	..	..	..	6	1
	£3	..	7	..	..	..	..	..	4	7	..	..	..	..	..	..	..	..	6	1
	£4	..	7	..	..	..	..	..	4	7	..	..	..	..	..	..	..	..	6	1
	£5	..	7	..	..	..	..	..	4	7	..	..	..	..	..	..	..	..	6	1
	£6	..	7	..	..	..	..	..	4	7	..	..	..	..	..	..	..	..	6	1
	£7	..	7	..	..	..	..	..	4	7	..	..	..	..	..	..	..	..	6	1
	£8	..	7	..	..	..	..	..	4	7	..	..	..	..	..	..	..	..	6	1
	£9	..	7	..	..	..	..	..	4	7	..	..	..	..	..	..	..	..	6	1
	£10	..	7	..	..	..	..	..	4	7	..	..	..	..	..	..	..	..	6	1
	Total excluded by an £8 Rating	..	7	..	..	..	..	..	4	7	..	..	..	..	..	..	..	..	6	1
Number excluded by a £10 Rating.		Saved.	Remain excluded.																	
16	A mere excess.	12	4	..	..	..	..	1	3	4	..	..	..	..	..	..	..	..	4	..
	An excess of £1	3	13	..	..	..	..	1	10	13	..	..	..	..	..	..	..	..	12	1
	£2	1	15	..	..	..	..	1	12	15	..	..	..	..	..	..	..	..	14	1
	£3	1	15	..	..	..	..	1	12	15	..	..	..	..	..	..	..	..	14	1
	£4	..	16	..	..	..	..	1	13	16	..	..	..	..	..	..	..	..	15	1
	£5	..	16	..	..	..	..	1	13	16	..	..	..	..	..	..	..	..	15	1
	£6	..	16	..	..	..	..	1	13	16	..	..	..	..	..	..	..	..	15	1
	£7	..	16	..	..	..	..	1	13	16	..	..	..	..	..	..	..	..	15	1
	£8	..	16	..	..	..	..	1	13	16	..	..	..	..	..	..	..	..	15	1
	£9	..	16	..	..	..	..	1	13	16	..	..	..	..	..	..	..	..	15	1
	£10	..	16	..	..	..	..	1	13	16	..	..	..	..	..	..	..	..	15	1
	Total excluded by a £10 Rating	..	16	..	..	..	..	1	13	16	..	..	..	..	..	..	..	..	15	1
Number excluded by a £12. 10*s*. Rating.		Saved.	Remain excluded.																	
33	A mere excess.	24	9	..	..	..	1	4	8	9	..	..	..	..	..	..	..	5	9	..
	An excess of £1	11	22	..	..	..	1	7	19	22	..	..	..	..	..	..	..	9	21	1
	£2	6	27	..	..	..	1	8	24	27	..	..	..	..	..	..	..	9	26	1
	£3	3	30	..	..	..	1	11	27	30	..	..	..	..	..	..	..	9	29	1
	£4	1	32	..	..	..	1	11	29	32	..	..	..	..	..	..	..	9	31	1
	£5	..	33	..	..	..	1	11	30	33	..	..	..	..	..	..	..	9	32	1
	£6	..	33	..	..	..	1	11	30	33	..	..	..	..	..	..	..	9	32	1
	£7	..	33	..	..	..	1	11	30	33	..	..	..	..	..	..	..	9	32	1
	£8	..	33	..	..	..	1	11	30	33	..	..	..	..	..	..	..	9	32	1
	£9	..	33	..	..	..	1	11	30	33	..	..	..	..	..	..	..	9	32	1
	£10	..	33	..	..	..	1	11	30	33	..	..	..	..	..	..	..	9	32	1
	Total excluded by a £12. 10*s*. Rating.	..	33	..	..	..	1	11	30	33	..	..	..	..	..	..	..	9	32	1
Number excluded by a £15 Rating.		Saved.	Remain excluded.																	
41	A mere excess.	32	9	..	..	..	1	4	8	9	..	..	..	..	..	..	..	5	9	..
	An excess of £1	19	22	..	..	..	1	7	19	22	..	..	..	..	..	..	..	9	21	1
	£2	7	34	..	..	..	1	14	31	34	..	..	..	..	..	..	..	16	33	1
	£3	4	37	..	..	..	1	17	34	37	..	..	..	..	..	..	..	16	36	1
	£4	2	39	..	..	..	1	17	36	39	..	..	..	..	..	..	..	16	38	1
	£5	1	40	..	..	..	1	17	37	40	..	..	..	..	..	..	..	16	39	1
	£6	1	40	..	..	..	1	17	37	40	..	..	..	..	..	..	..	16	39	1
	£7	1	40	..	..	..	1	17	37	40	..	..	..	..	..	..	..	16	39	1
	£8	1	40	..	..	..	1	17	37	40	..	..	..	..	..	..	..	16	39	1
	£9	1	40	..	..	..	1	17	37	40	..	..	..	..	..	..	..	16	39	1
	£10	..	41	..	..	..	1	18	38	41	..	..	..	..	..	..	..	16	39	2
	Total excluded by a £15 Rating	..	41	..	..	..	1	18	38	41	..	..	..	..	..	..	..	16	39	2

TEN POUND ELECTORS—Effect of Two Qualifications.

LOUGHREA UNION—*continued.*

Number of £10 Electors excluded by a single Qualification depending *n being rated* at £17. 10*s*.	Number of the preceding saved by an Alternative Franchise depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rents: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
48	A mere excess .	35	13	..	..	..	1	8	12	13	..	..	..	..	..	..	..	9	13	..	..
	An excess of £1	22	26	..	..	..	1	11	23	26	..	..	..	..	..	..	..	13	25	1	..
	£2	8	40	..	..	..	1	20	37	40	..	..	..	..	..	..	..	22	39	1	..
	£3	5	43	..	..	..	1	23	40	43	..	..	..	..	..	..	..	22	42	1	..
	£4	3	45	..	..	..	1	23	42	45	..	..	..	..	..	..	..	22	44	1	..
	£5	1	47	..	..	..	1	23	43	46	1	..	..	..	..	..	..	23	46	1	..
	£6	1	47	..	..	..	1	23	43	46	1	..	..	..	..	..	..	23	46	1	..
	£7	1	47	..	..	..	1	23	43	46	1	..	..	..	..	..	..	23	46	1	..
	£8	1	47	..	..	..	1	23	43	46	1	..	..	..	..	..	..	23	46	1	..
	£9	1	47	..	..	..	1	23	43	46	1	..	..	..	..	..	..	23	46	1	..
	£10	..	48	..	..	..	1	24	44	47	1	..	..	..	..	..	..	23	46	2	..
	Total excluded by a £17. 10*s*. Rating . . .	..	48	..	..	..	1	24	44	47	1	..	..	..	..	..	..	23	46	2	..
Number excluded by a £20 Rating.		Saved.	Remain excluded.																		
57	A mere excess .	42	15	..	..	..	1	10	14	15	..	..	..	..	..	..	..	11	15	..	..
	An excess of £1	28	29	..	..	..	1	14	26	29	..	..	..	..	..	..	..	16	28	1	..
	£2	11	46	..	..	..	2	26	43	46	..	..	..	..	..	..	..	28	45	1	..
	£3	6	51	..	..	..	2	31	48	51	..	..	..	..	..	..	..	30	50	1	..
	£4	4	53	..	..	..	2	31	50	53	..	..	..	..	..	..	..	30	52	1	..
	£5	2	55	..	..	..	2	31	51	54	1	..	..	..	..	..	..	31	54	1	..
	£6	2	55	..	..	..	2	31	51	54	1	..	..	..	..	..	..	31	54	1	..
	£7	2	55	..	..	..	2	31	51	54	1	..	..	..	..	..	..	31	54	1	..
	£8	1	56	..	..	..	2	31	52	55	1	..	..	..	..	..	..	32	55	1	..
	£9	1	56	..	..	..	2	31	52	55	1	..	..	..	..	..	..	32	55	1	..
	£10	..	57	..	..	..	2	32	53	56	1	..	..	..	..	..	..	32	55	2	..
	Total excluded by a £20 Rating .	..	57	..	..	..	2	32	53	56	1	..	..	..	..	..	..	32	55	2	..
Number excluded by a £25 Rating.		Saved.	Remain excluded.																		
67	A mere excess .	46	21	..	1	2	7	16	20	21	..	..	..	..	..	..	6	17	21	..	..
	An excess of £1	32	35	..	1	2	7	20	32	35	..	..	..	..	..	..	6	22	34	1	..
	£2	14	53	..	1	2	9	33	50	53	..	..	..	..	..	..	6	35	52	1	..
	£3	9	58	..	1	2	9	38	55	58	..	..	..	..	..	..	6	37	57	1	..
	£4	6	61	..	1	2	10	39	58	61	..	..	..	..	..	..	6	38	60	1	..
	£5	3	64	..	1	3	11	40	60	63	1	..	..	..	..	..	6	40	63	1	..
	£6	2	65	..	1	4	12	41	61	64	1	..	..	..	..	..	6	41	64	1	..
	£7	2	65	..	1	4	12	41	61	64	1	..	..	..	..	..	6	41	64	1	..
	£8	1	66	..	1	4	12	41	62	65	1	..	..	..	..	..	6	42	65	1	..
	£9	1	66	..	1	4	12	41	62	65	1	..	..	..	..	..	6	42	65	1	..
	£10	..	67	..	1	4	12	42	63	66	1	..	..	..	..	..	6	42	65	2	..
	Total excluded by a £25 Rating .	..	67	..	1	4	12	42	63	66	1	..	..	..	..	..	6	42	65	2	..
Number excluded by a £30 Rating.		Saved.	Remain excluded.																		
69	A mere excess .	48	21	..	1	2	7	16	20	21	..	..	..	..	..	..	6	17	21	..	..
	An excess of £1	34	35	..	1	2	7	20	32	35	..	..	..	..	..	..	6	22	34	1	..
	£2	16	53	..	1	2	9	33	50	53	..	..	..	..	..	..	6	35	52	1	..
	£3	11	58	..	1	2	9	38	55	58	..	..	..	..	..	..	6	37	57	1	..
	£4	8	61	..	1	2	10	39	58	61	..	..	..	..	..	..	6	38	60	1	..
	£5	5	64	..	1	3	11	40	60	63	1	..	..	..	..	..	6	40	63	1	..
	£6	4	65	..	1	4	12	41	61	64	1	..	..	..	..	..	6	41	64	1	..
	£7	3	66	..	1	5	13	42	62	65	1	..	..	..	..	..	7	42	65	1	..
	£8	2	67	..	1	5	13	42	63	66	1	..	..	..	..	..	7	43	66	1	..
	£9	2	67	..	1	5	13	42	63	66	1	..	..	..	..	..	7	43	66	1	..
	£10	1	68	..	1	5	13	43	64	67	1	..	..	..	..	..	7	43	66	2	..
	Total excluded by a £30 Rating .	..	69	..	1	6	14	44	65	68	1	..	..	..	..	..	7	44	67	2	..

TEN POUND ELECTORS—Effect of Two Qualifications.

LOUGHREA UNION—*concluded.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £35.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rents: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards	Under £5.	Pay no Rent.
69	A mere excess	48	21	..	1	2	7	16	20	21	..	..	..	..	..	..	6	17	21	..	..
	An excess of £1	34	35	..	1	2	7	20	32	35	..	..	..	..	..	..	6	22	34	1	..
	£2	16	53	..	1	2	9	33	50	53	..	..	..	..	..	..	6	35	52	1	..
	£3	11	58	..	1	2	9	38	55	58	..	..	..	..	..	..	6	37	57	1	..
	£4	8	61	..	1	2	10	39	58	61	..	..	..	..	..	..	6	38	60	1	..
	£5	5	64	..	1	3	11	40	60	63	1	..	..	..	..	..	6	40	63	1	..
	£6	4	65	..	1	4	12	41	61	64	1	..	..	..	..	..	6	41	64	1	..
	£7	3	66	..	1	5	13	42	62	65	1	..	..	..	..	..	7	42	65	1	..
	£8	2	67	..	1	5	13	42	63	66	1	..	..	..	..	..	7	43	66	1	..
	£9	2	67	..	1	5	13	42	63	66	1	..	..	..	..	..	7	43	66	1	..
	£10	1	68	..	1	5	13	43	64	67	1	..	..	..	..	..	7	43	66	2	..
	Total excluded by a £35 Rating	..	69	..	1	6	14	44	65	68	1	..	..	..	..	..	7	44	67	2	..
Number excluded b a £40 Rating.		Saved	Remain excluded.																		
71	A mere excess	50	21	..	1	2	7	16	20	21	..	..	..	..	..	..	6	17	21	..	..
	An excess of £1	36	35	..	1	2	7	20	32	35	..	..	..	..	..	..	6	22	34	1	..
	£2	18	53	..	1	2	9	33	50	53	..	..	..	..	..	..	6	35	52	1	..
	£3	13	58	..	1	2	9	38	55	58	..	..	..	..	..	..	6	37	57	1	..
	£4	8	63	..	3	4	12	41	60	63	..	..	..	..	..	2	8	40	62	1	..
	£5	5	66	..	3	5	13	42	62	65	1	..	..	..	..	2	8	42	65	1	..
	£6	4	67	..	3	6	14	43	63	66	1	..	..	..	..	2	8	43	66	1	..
	£7	3	68	..	3	7	15	44	64	67	1	..	..	..	..	2	9	44	67	1	..
	£8	2	69	..	3	7	15	44	65	68	1	..	..	..	..	2	9	45	68	1	..
	£9	2	69	..	3	7	15	44	65	68	1	..	..	..	..	2	9	45	68	1	..
	£10	1	70	..	3	7	15	45	66	69	1	..	..	..	..	2	9	45	68	2	..
	Total excluded by a £40 Rating	..	7	..	3	8	16	46	67	70	1	..	..	..	..	2	9	46	69	2	..

TEN POUND ELECTORS.—Valuations, Areas, Rents.—Effect of two Qualifications.

MACROOM UNION.

(Number whose Rent ascertained, 60.)

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £8.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay No Rent.
2	A mere excess ..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	An excess of £1	1	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
	£2	1	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
	£3	..	2	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	..
	£4	..	2	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	..
	£5	..	2	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	..
	£6	..	2	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	..
	£7	..	2	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	..
	£8	..	2	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	..
	£9	..	2	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	..
	£10	..	2	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	..
	Total excluded by an £8 Rating .	..	2	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	..
Number excluded by a £10 Rating.		Saved.	Remain excluded.																		
4	A mere excess .	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	An excess of £1	3	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
	£2	3	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..
	£3	2	2	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	1	1	..
	£4	1	3	..	..	..	..	..	..	1	2	..	..	..	..	..	..	..	2	1	..
	£5	..	4	..	..	..	..	..	..	1	3	..	..	..	..	..	..	..	2	2	..
	£6	..	4	..	..	..	..	..	..	1	3	..	..	..	..	..	..	..	2	2	..
	£7	..	4	..	..	..	..	..	..	1	3	..	..	..	..	..	..	..	2	2	..
	£8	..	4	..	..	..	..	..	..	1	3	..	..	..	..	..	..	..	2	2	..
	£9	..	4	..	..	..	..	..	..	1	3	..	..	..	..	..	..	..	2	2	..
	£10	..	4	..	..	..	..	..	..	1	3	..	..	..	..	..	..	..	2	2	..
	Total excluded by a £10 Rating .	..	4	..	..	..	..	..	..	1	3	..	..	..	..	..	..	..	2	2	..
Number excluded by a £12. 10s. Rating.		Saved.	Remain excluded.																		
9	A mere excess .	7	2	..	2	2	2	2	2	2	..	..	..	..	..	..	..	2	2	..	..
	An excess of £1	6	3	..	2	2	2	2	2	2	1	..	..	..	..	..	..	2	3	..	..
	£2	6	3	..	2	2	2	2	2	2	1	..	..	..	..	..	..	2	3	..	..
	£3	5	4	..	2	2	2	2	2	2	2	..	..	..	..	..	..	2	3	1	..
	£4	4	5	..	2	2	2	2	2	3	2	..	..	..	..	..	..	2	4	1	..
	£5	1	8	..	2	2	2	2	2	3	5	..	..	..	..	..	..	2	6	2	..
	£6	1	8	..	2	2	2	2	2	3	5	..	..	..	..	..	..	2	6	2	..
	£7	..	9	..	2	2	2	2	2	3	6	..	..	..	..	..	..	2	7	2	..
	£8	..	9	..	2	2	2	2	2	3	6	..	..	..	..	..	..	2	7	2	..
	£9	..	9	..	2	2	2	2	2	3	6	..	..	..	..	..	..	2	7	2	..
	£10	..	9	..	2	2	2	2	2	3	6	..	..	..	..	..	..	2	7	2	..
	Total excluded by a £12. 10s. Rating . . .	..	9	..	2	2	2	2	2	3	6	..	..	..	..	..	..	2	7	2	..
Number excluded by a £15 Rating.		Saved.	Remain excluded.																		
11	A mere excess .	9	2	..	2	2	2	2	2	2	..	..	..	..	..	..	..	2	2	..	..
	An excess of £1	8	3	..	2	2	2	2	2	2	1	..	..	..	..	..	..	2	3	..	..
	£2	7	4	..	3	3	3	3	3	3	1	..	..	..	..	..	..	3	4	..	..
	£3	5	6	..	3	3	3	4	4	4	2	..	..	..	..	..	..	4	5	1	..
	£4	4	7	..	3	3	3	4	4	5	2	..	..	..	..	..	..	4	6	1	..
	£5	1	10	..	3	3	3	4	4	5	5	..	..	..	..	..	..	4	8	2	..
	£6	1	10	..	3	3	3	4	4	5	5	..	..	..	..	..	..	4	8	2	..
	£7	..	11	..	3	3	3	4	4	5	6	..	..	..	..	..	..	4	9	2	..
	£8	..	11	..	3	3	3	4	4	5	6	..	..	..	..	..	..	4	9	2	..
	£9	..	11	..	3	3	3	4	4	5	6	..	..	..	..	..	..	4	9	2	..
	£10	..	11	..	3	3	3	4	4	5	6	..	..	..	..	..	..	4	9	2	..
	Total excluded by a £15 Rating .	..	11	..	3	3	3	4	4	5	6	..	..	..	..	..	..	4	9	2	..

TEN POUND ELECTORS—Effect of Two Qualifications.

MACROOM UNION—*continued.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £17. 10s	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
14	A mere excess .	12	2	..	2	2	2	2	2	2	..	..	..	..	..	..	..	2	2	..	..
	An excess of £1	10	4	..	2	2	3	3	3	3	1	..	..	..	..	..	..	3	4	..	..
	£2	9	5	..	3	3	4	4	4	4	1	..	..	..	..	..	..	4	5	..	..
	£3	6	8	..	3	3	5	6	6	6	2	..	..	..	..	..	..	6	7	1	..
	£4	5	9	..	3	3	5	6	6	7	2	..	..	..	..	..	..	6	8	1	..
	£5	2	12	..	3	3	5	6	6	7	5	..	..	..	..	..	..	6	10	2	..
	£6	2	12	..	3	3	5	6	6	7	5	..	..	..	..	..	..	6	10	2	..
	£7	1	13	..	3	3	5	6	6	7	6	..	..	..	..	..	..	6	11	2	..
	£8	1	13	..	3	3	5	6	6	7	6	..	..	..	..	..	..	6	11	2	..
	£9	1	13	..	3	3	5	6	6	7	6	..	..	..	..	..	..	6	11	2	..
	£10	..	14	..	3	3	5	6	6	7	7	..	..	..	..	..	..	6	12	2	..
	Total excluded by a £17. 10s. Rating . .	..	14	..	3	3	5	6	6	7	7	..	..	..	..	..	..	6	12	2	..
Number excluded by a £20 Rating. 15	A mere excess .	13	2	..	2	2	2	2	2	2	..	..	..	..	..	..	..	2	2	..	..
	An excess of £1	11	4	..	2	2	3	3	3	3	1	..	..	..	..	..	..	3	4	..	..
	£2	9	6	..	3	3	4	4	5	5	1	..	..	..	..	..	..	5	6	..	..
	£3	6	9	..	3	3	5	6	7	7	2	..	..	..	..	..	..	7	8	1	..
	£4	5	10	..	3	3	5	6	7	8	2	..	..	..	..	..	..	7	9	1	..
	£5	2	13	..	3	3	5	6	7	8	5	..	..	..	..	..	..	7	11	2	..
	£6	2	13	..	3	3	5	6	7	8	5	..	..	..	..	..	..	7	11	2	..
	£7	1	14	..	3	3	5	6	7	8	6	..	..	..	..	..	..	7	12	2	..
	£8	1	14	..	3	3	5	6	7	8	6	..	..	..	..	..	..	7	12	2	..
	£9	1	14	..	3	3	5	6	7	8	6	..	..	..	..	..	..	7	12	2	..
	£10	..	15	..	3	3	5	6	7	8	7	..	..	..	..	..	..	7	13	2	..
	Total excluded by a £20 Rating .	..	15	..	3	3	5	6	7	8	7	..	..	..	..	..	..	7	13	2	..
Number excluded by a £25 Rating. 21	A mere excess .	17	4	..	2	3	3	4	4	4	..	..	..	..	..	..	2	4	4	..	..
	An excess of £1	15	6	..	2	3	4	5	5	5	1	..	..	..	..	..	2	5	6	..	..
	£2	13	8	..	3	4	5	6	7	7	1	..	..	..	..	..	2	7	8	..	..
	£3	10	11	..	3	4	6	8	9	9	2	..	..	..	..	..	2	9	10	1	..
	£4	9	12	..	3	4	6	8	9	10	2	..	..	..	..	..	2	9	11	1	..
	£5	5	16	..	3	4	6	8	10	11	5	..	..	..	..	..	3	10	14	2	..
	£6	5	16	..	3	4	6	8	10	11	5	..	..	..	..	..	3	10	14	2	..
	£7	4	17	..	3	4	6	8	10	11	6	..	..	..	..	..	3	10	15	2	..
	£8	3	18	..	3	4	7	9	11	12	6	..	..	..	..	..	3	11	15	2	..
	£9	2	19	..	3	4	7	10	12	13	6	..	..	..	..	..	3	12	17	2	..
	£10	..	21	..	3	4	7	11	13	14	7	..	..	..	..	..	3	13	19	2	..
	Total excluded by a £25 Rating .	..	21	..	3	4	7	11	13	14	7	..	..	..	..	..	3	13	19	2	..
Number excluded by a £30 Rating. 27	A mere excess .	22	5	1	3	4	4	5	5	5	..	..	..	..	..	1	3	5	5	..	..
	An excess of £1	19	8	1	4	5	6	7	7	7	1	..	..	..	..	1	4	7	8	..	..
	£2	17	10	1	5	6	7	8	9	9	1	..	..	..	..	1	4	9	10	..	..
	£3	14	13	1	5	6	8	10	11	11	2	..	..	..	..	1	4	11	12	1	..
	£4	13	14	1	5	6	8	10	11	12	2	..	..	..	..	1	4	11	13	1	..
	£5	8	19	1	5	6	8	10	12	13	6	..	..	..	..	1	6	13	17	2	..
	£6	8	19	1	5	6	8	10	12	13	6	..	..	..	..	1	6	13	17	2	..
	£7	6	21	1	5	7	9	11	13	14	7	..	..	..	..	1	7	14	19	2	..
	£8	4	23	1	5	7	11	13	15	16	7	..	..	..	..	1	7	16	21	2	..
	£9	3	24	1	5	7	11	14	16	17	7	..	..	..	..	1	7	17	22	2	..
	£10	1	26	1	5	7	11	15	17	18	8	..	..	..	..	1	7	18	24	2	..
	Total excluded by a £30 Rating .	..	27	1	5	7	12	16	18	19	8	..	..	..	..	1	7	18	25	2	..

TEN POUND ELECTORS—Effect of Two Qualifications.

MACROOM UNION—*concluded.*

Number of Electors excluded by single qualification pending being rated at £35.	Number of the preceding saved by an Auxiliary Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not Returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
33	A mere excess .	26	7	2	5	6	6	7	7	7	..	..	..	..	..	3	5	7	7	..	..
	An excess of £1	23	10	2	6	7	8	9	9	9	1	..	..	..	..	3	6	9	10	..	..
	£2	21	12	2	7	8	9	10	11	11	1	..	..	..	..	3	6	11	12	..	..
	£3	18	15	2	7	8	10	12	13	13	2	..	..	..	..	3	6	13	14	1	..
	£4	17	16	2	7	8	10	12	13	14	2	..	..	..	..	3	6	13	15	1	..
	£5	11	22	2	7	9	11	13	15	16	6	..	..	..	..	3	9	16	20	2	..
	£6	11	22	2	7	9	11	13	15	16	6	..	..	..	..	3	9	16	20	2	..
	£7	9	24	2	7	10	12	14	16	17	7	..	..	..	..	3	10	17	22	2	..
	£8	7	26	2	7	10	14	16	18	19	7	..	..	..	..	3	10	19	24	2	..
	£9	6	27	2	7	10	14	17	19	20	7	..	..	..	..	3	10	20	25	2	..
	£10	4	29	2	7	10	14	18	20	21	8	..	..	..	..	3	10	21	27	2	..
	Total excluded by a £35 Rating. .	..	33	3	8	13	18	22	24	25	8	..	..	..	..	3	12	24	31	2	..
		Saved	Remain excluded																		
36	A mere excess .	29	7	2	5	6	6	7	7	7	..	..	..	..	..	3	5	7	7	..	..
	An excess of £1	26	10	2	6	7	8	9	9	9	1	..	..	..	..	3	6	9	10	..	..
	£2	24	12	2	7	8	9	10	11	11	1	..	..	..	..	3	6	11	12	..	..
	£3	20	16	2	8	9	11	13	14	14	2	..	..	..	..	4	7	14	15	1	..
	£4	18	18	2	8	10	12	14	15	16	2	..	..	..	..	5	8	15	17	1	..
	£5	12	24	2	8	11	13	15	17	18	6	..	..	..	..	5	11	18	22	2	..
	£6	12	24	2	8	11	13	15	17	18	6	..	..	..	..	5	11	18	22	2	..
	£7	10	26	2	8	12	14	16	18	19	7	..	..	..	..	5	12	19	24	2	..
	£8	7	29	2	9	13	17	19	21	22	7	..	..	..	..	6	13	22	27	2	..
	£9	6	30	2	9	13	17	20	22	23	7	..	..	..	..	6	13	23	28	2	..
	£10	4	32	2	9	13	17	21	23	24	8	..	..	..	..	6	13	24	30	2	..
	Total excluded by a £40 Rating . .	..	36	3	10	16	21	25	27	28	8	..	..	..	..	6	15	27	34	2	..

TEN POUND ELECTORS.—Valuations, Areas, Rents.—Effect of two Qualifications.

RATHKEALE UNION.

(Number whose Rent ascertained, 197.)

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £8.	Number of the preceding saved by an Auxiliary Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not Returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.
18	A mere excess .	7	11	..	..	1	2	2	4	5	6	..	..	..	..	..	..	..	6	5
	An excess of £1	7	11	..	..	1	2	2	4	5	6	..	..	..	..	..	..	..	6	5
	£2	6	12	..	..	1	2	3	5	6	6	..	..	..	..	..	..	..	6	6
	£3	1	17	..	..	1	2	8	10	11	6	..	..	..	..	..	..	..	6	11
	£4	..	18	..	..	1	2	8	10	12	6	..	..	..	..	..	..	..	6	12
	£5	..	18	..	..	1	2	8	10	12	6	..	..	..	..	..	..	..	6	12
	£6	..	18	..	..	1	2	8	10	12	6	..	..	..	..	..	..	..	6	12
	£7	..	18	..	..	1	2	8	10	12	6	..	..	..	..	..	..	..	6	12
	£8	..	18	..	..	1	2	8	10	12	6	..	..	..	..	..	..	..	6	12
	£9	..	18	..	..	1	2	8	10	12	6	..	..	..	..	..	..	..	6	12
	£10	..	18	..	..	1	2	8	10	12	6	..	..	..	..	..	..	..	6	12
	Total excluded by an £8 Rating .	..	18	..	..	1	2	8	10	12	6	..	..	..	..	..	..	..	6	12
Number excluded by a £10 Rating.		Saved.	Remain excluded.																	
35	A mere excess .	9	26	..	1	3	4	7	15	18	8	..	..	..	..	..	..	1	21	5
	An excess of £1	9	26	..	1	3	4	7	15	18	8	..	..	..	..	..	..	1	21	5
	£2	7	28	..	1	3	4	8	17	20	8	..	..	..	..	..	..	1	22	6
	£3	1	34	..	1	3	4	13	22	26	8	..	..	..	..	..	..	1	23	11
	£4	..	35	..	1	3	4	13	22	27	8	..	..	..	..	..	..	1	23	12
	£5	..	35	..	1	3	4	13	22	27	8	..	..	..	..	..	..	1	23	12
	£6	..	35	..	1	3	4	13	22	27	8	..	..	..	..	..	..	1	23	12
	£7	..	35	..	1	3	4	13	22	27	8	..	..	..	..	..	..	1	23	12
	£8	..	35	..	1	3	4	13	22	27	8	..	..	..	..	..	..	1	23	12
	£9	..	35	..	1	3	4	13	22	27	8	..	..	..	..	..	..	1	23	12
	£10	..	35	..	1	3	4	13	22	27	8	..	..	..	..	..	..	1	23	12
	Total excluded by a £10 Rating .	..	35	..	1	3	4	13	22	27	8	..	..	..	..	..	..	1	23	12
Number excluded by a £12 10*s*. Rating.		Saved.	Remain excluded.																	
55	A mere excess .	18	37	..	4	6	7	12	24	28	9	..	..	..	..	..	..	12	32	5
	An excess of £1	18	37	..	4	6	7	12	24	28	9	..	..	..	..	..	..	12	32	5
	£2	14	41	..	5	7	8	14	28	32	9	..	..	..	..	..	..	14	35	6
	£3	7	48	..	5	7	8	19	34	39	9	..	..	..	..	..	..	14	37	11
	£4	4	51	..	5	7	8	19	35	41	10	..	..	..	..	..	..	14	39	12
	£5	3	52	..	5	7	8	19	35	41	11	..	..	..	..	..	..	14	40	12
	£6	3	52	..	5	7	8	19	35	41	11	..	..	..	..	..	..	14	40	12
	£7	1	54	..	5	7	8	20	36	43	11	..	..	..	..	..	..	14	41	13
	£8	..	55	..	6	8	9	21	37	44	11	..	..	..	..	..	..	14	41	14
	£9	..	55	..	6	8	9	21	37	44	11	..	..	..	..	..	..	14	41	14
	£10	..	55	..	6	8	9	21	37	44	11	..	..	..	..	..	..	14	41	14
	Total excluded by a £12. 10*s*. Rating . . .	..	55	..	6	8	9	21	37	44	11	..	..	..	..	..	..	14	41	14
Number excluded by a £15 Rating.		Saved.	Remain excluded.																	
73	A mere excess .	28	45	..	6	8	9	18	32	36	9	..	..	..	..	..	..	20	40	5
	An excess of £1	26	47	..	6	9	10	19	34	38	9	..	..	..	..	..	..	22	42	5
	£2	21	52	..	7	10	11	21	39	43	9	..	..	..	..	..	..	25	46	6
	£3	12	61	..	7	10	11	26	46	52	9	..	..	..	..	..	..	27	50	11
	£4	9	64	..	7	10	11	26	47	54	10	..	..	..	..	..	..	27	52	12
	£5	6	67	..	7	10	11	26	49	56	10	..	..	..	..	..	..	28	55	12
	£6	4	69	..	7	10	11	26	51	58	11	..	..	..	..	..	..	28	57	12
	£7	1	72	..	7	10	11	27	53	61	11	..	..	..	..	..	..	28	59	13
	£8	..	73	..	8	11	12	28	54	62	11	..	..	..	..	..	..	28	59	14
	£9	..	73	..	8	11	12	28	54	62	11	..	..	..	..	..	..	28	59	14
	£10	..	73	..	8	11	12	28	54	62	11	..	..	..	..	..	..	28	59	14
	Total excluded by a £15 Rating .	..	73	..	8	11	12	28	54	62	11	..	..	..	..	..	..	28	59	14

TEN POUND ELECTORS—Effect of Two Qualifications.

RATHKEALE UNION—*continued.*

mber of Electors uded by single lification ending ng rated 17. 10s.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
	A mere excess .	30	52	..	8	10	11	20	37	42	10	..	..	..	..	..	2	27	47	5	..
	An excess of £1	28	54	..	8	11	12	21	39	44	10	..	..	..	..	..	2	29	49	5	..
	£2	23	59	..	9	12	13	23	44	49	10	..	..	..	..	..	2	32	53	6	..
	£3	13	69	..	9	12	13	28	52	59	10	..	..	..	..	..	2	35	58	11	..
82	£4	10	72	..	9	12	13	28	53	61	11	..	..	..	..	..	2	35	60	12	..
	£5	6	76	..	9	12	13	28	56	64	12	..	..	..	..	..	2	37	64	12	..
	£6	4	78	..	9	12	13	28	58	66	12	..	..	..	..	..	2	37	66	12	..
	£7	1	81	..	9	12	13	29	60	69	12	..	..	..	..	..	2	37	68	13	..
	£8	..	82	..	10	13	14	30	61	70	12	..	..	..	..	..	2	37	68	14	..
	£9	..	82	..	10	13	14	30	61	70	12	..	..	..	..	..	2	37	68	14	..
	£10	..	82	..	10	13	14	30	61	70	12	..	..	..	..	..	2	37	68	14	..
	Total excluded by a £17. 10s. Rating . .	..	82	..	10	13	14	30	61	70	12	..	..	..	..	..	2	37	68	14	..
		Saved.	Remain excluded.																		
ber uded £20 ing.	A mere excess .	35	59	..	8	10	11	25	43	48	11	..	..	..	..	..	4	34	54	5	..
	An excess of £1	31	63	..	8	11	12	28	47	52	11	..	..	..	..	..	4	38	58	5	..
	£2	26	68	..	9	12	13	30	52	57	11	..	..	..	..	..	4	41	62	6	..
	£3	14	80	..	9	12	13	37	62	69	11	..	..	..	..	..	4	46	69	11	..
94	£4	10	84	..	9	12	13	37	64	72	12	..	..	..	..	..	4	47	72	12	..
	£5	6	88	..	9	12	13	37	67	75	13	..	..	..	..	..	4	49	76	12	..
	£6	4	90	..	9	12	13	37	69	77	13	..	..	..	..	..	4	49	78	12	..
	£7	1	93	..	9	12	13	38	71	80	13	..	..	..	..	..	4	49	80	13	..
	£8	..	94	..	10	13	14	39	72	81	13	..	..	..	..	..	4	49	80	14	..
	£9	..	94	..	10	13	14	39	72	81	13	..	..	..	..	..	4	49	80	14	..
	£10	..	94	..	10	13	14	39	72	81	13	..	..	..	..	..	4	49	80	14	..
	Total excluded by a £20 Rating .	..	94	..	10	13	14	39	72	81	13	..	..	..	..	..	4	49	80	14	..
		Saved.	Remain excluded.																		
ber uded £25 ing.	A mere excess .	36	74	..	10	14	16	36	58	63	11	..	..	..	..	1	17	48	69	5	..
	An excess of £1	32	78	..	10	15	17	39	62	67	11	..	..	..	..	1	17	52	73	5	..
	£2	27	83	..	11	16	18	41	67	72	11	..	..	..	..	1	17	55	77	6	..
	£3	15	95	..	11	16	18	48	77	84	11	..	..	..	..	1	17	60	84	11	..
10	£4	11	99	..	11	16	18	48	79	87	12	..	..	..	..	1	17	61	87	12	..
	£5	7	103	..	11	16	18	48	82	90	13	..	..	..	..	1	17	63	91	12	..
	£6	5	105	..	11	16	18	48	84	92	13	..	..	..	..	1	17	63	93	12	..
	£7	2	108	..	11	16	18	49	86	95	13	..	..	..	..	1	17	63	95	13	..
	£8	1	109	..	12	17	19	50	87	96	13	..	..	..	..	1	17	63	95	14	..
	£9	1	109	..	12	17	19	50	87	96	13	..	..	..	..	1	17	63	95	14	..
	£10	1	109	..	12	17	19	50	87	96	13	..	..	..	..	1	17	63	95	14	..
	Total excluded by a £25 Rating .	..	110	..	12	17	19	50	87	96	14	..	..	..	..	1	17	63	96	14	..
		Saved.	Remain excluded.																		
ber uded £30 ing.	A mere excess .	40	86	..	11	17	22	47	70	75	11	..	..	..	..	5	29	60	81	5	..
	An excess of £1	36	90	..	11	18	23	50	74	79	11	..	..	..	..	5	29	64	85	5	..
	£2	31	95	..	12	19	24	52	79	84	11	..	..	..	..	5	29	67	89	6	..
	£3	19	107	..	12	19	24	59	89	96	11	..	..	..	..	5	29	72	96	11	..
26	£4	14	112	1	13	20	25	60	92	100	12	..	..	..	..	5	30	74	100	12	..
	£5	9	117	1	13	20	25	61	96	104	13	..	..	..	..	5	31	77	105	12	..
	£6	7	119	1	13	20	25	61	98	106	13	..	..	..	..	5	31	77	107	12	..
	£7	3	123	1	13	20	26	63	101	110	13	..	..	..	..	5	32	78	110	13	..
	£8	2	124	1	14	21	27	64	102	111	13	..	..	..	..	5	32	78	110	14	..
	£9	1	125	1	14	21	27	64	103	112	13	..	..	..	..	5	32	79	111	14	..
	£10	1	125	1	14	21	27	64	103	112	13	..	..	..	..	5	32	79	111	14	..
	Total excluded by a £30 Rating .	..	126	1	14	21	27	64	103	112	14	..	..	..	..	5	32	79	112	14	..

TEN POUND ELECTORS—Effect of Two Qualifications.

RATHKEALE UNION—*concluded.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £35.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rents: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.
137	A mere excess .	44	93	..	11	19	27	53	76	81	12	..	..	1	1	12	36	67	88	5
	An excess of £1	39	98	..	11	20	29	57	81	86	12	..	..	1	1	13	37	72	93	5
	An excess of £2	34	103	..	12	21	30	59	86	91	12	..	..	1	1	13	37	75	97	6
	An excess of £3	21	116	..	12	21	31	67	97	104	12	..	..	1	1	14	38	81	105	11
	An excess of £4	16	121	1	13	22	32	68	100	108	13	..	..	1	1	14	39	83	109	12
	An excess of £5	11	126	1	13	22	32	69	104	112	14	..	..	1	1	14	40	86	114	12
	An excess of £6	8	129	1	13	23	33	70	107	115	14	..	..	1	1	14	41	87	117	12
	An excess of £7	4	133	1	13	23	34	72	110	119	14	..	..	1	1	14	42	88	120	13
	An excess of £8	3	134	1	14	24	35	73	111	120	14	..	..	1	1	14	42	88	120	14
	An excess of £9	2	135	1	14	24	35	73	112	121	14	..	..	1	1	14	42	89	121	14
	An excess of £10	2	135	1	14	24	35	73	112	121	14	..	..	1	1	14	42	89	121	14
	Total excluded by a £35 Rating .	..	137	1	14	24	36	74	113	122	15	..	..	1	1	14	42	89	123	14
Number excluded by a £40 Rating. 149		Saved.	Remain excluded .																	
	A mere excess .	48	101	..	12	22	31	61	84	89	12	..	..	2	6	20	44	75	96	5
	An excess of £1	43	106	..	12	23	33	65	89	94	12	..	..	2	6	21	45	80	101	5
	An excess of £2	38	111	..	13	24	34	67	94	99	12	..	..	2	6	21	45	83	105	6
	An excess of £3	25	124	..	13	24	35	75	105	112	12	..	..	2	6	22	46	89	113	11
	An excess of £4	19	130	1	14	26	37	77	109	117	13	..	..	2	6	23	48	92	118	12
	An excess of £5	13	136	1	14	27	38	79	114	122	14	..	..	2	6	24	50	96	124	12
	An excess of £6	10	139	1	14	28	39	80	117	125	14	..	..	2	6	24	51	97	127	12
	An excess of £7	5	144	1	14	28	41	83	121	130	14	..	..	2	6	25	53	99	131	13
	An excess of £8	4	145	1	15	29	42	84	122	131	14	..	..	2	6	25	53	99	131	14
	An excess of £9	3	146	1	15	29	42	84	123	132	14	..	..	2	6	25	53	100	132	14
	An excess of £10	3	146	1	15	29	42	84	123	132	14	..	..	2	6	25	53	100	132	14
	Total excluded by a £40 Rating .	..	149	1	15	29	44	86	125	134	15	..	..	2	6	25	53	101	135	14

TEN POUND ELECTORS.—Valuations, Areas, Rents.—Effect of Two Qualifications.

ROSCREA UNION.

(Number whose Rent ascertained, 111.)

Number of (£10) Electors excluded by single qualification depending *on being rated* at £8.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
13	A mere excess. .	2	11	..	..	..	..	..	2	6	5	..	..	..	..	..	..	2	9	2	..
	An excess of £1	1	12	..	..	..	..	..	3	7	5	..	..	..	..	..	..	2	10	2	..
	£2	..	13	..	..	..	..	..	3	7	6	..	..	..	..	..	..	2	10	3	..
	£3	..	13	..	..	..	..	..	3	7	6	..	..	..	..	..	..	2	10	3	..
	£4	..	13	..	..	..	..	..	3	7	6	..	..	..	..	..	..	2	10	3	..
	£5	..	13	..	..	..	..	..	3	7	6	..	..	..	..	..	..	2	10	3	..
	£6	..	13	..	..	..	..	..	3	7	6	..	..	..	..	..	..	2	10	3	..
	£7	..	13	..	..	..	..	..	3	7	6	..	..	..	..	..	..	2	10	3	..
	£8	..	13	..	..	..	..	..	3	7	6	..	..	..	..	..	..	2	10	3	..
	£9	..	13	..	..	..	..	..	3	7	6	..	..	..	..	..	..	2	10	3	..
	£10	..	13	..	..	..	..	..	3	7	9	..	..	..	..	..	..	2	10	3	..
	Total excluded by an £8 Rating .	..	13	..	..	..	..	..	3	7	6	..	..	..	..	..	..	2	10	3	..
mber uded £10 ting.		Saved.	Remain excluded.																		
16	A mere excess. .	3	13	..	..	..	..	..	3	7	6	..	..	..	..	..	..	3	11	2	..
	An excess of £1	2	14	..	..	..	..	..	4	8	6	..	..	..	..	..	..	3	12	2	..
	£2	..	16	..	..	..	..	..	4	8	8	..	..	..	..	..	..	3	13	3	..
	£3	..	16	..	..	..	..	..	4	8	8	..	..	..	..	..	..	3	13	3	..
	£4	..	16	..	..	..	..	..	4	8	8	..	..	..	..	..	..	3	13	3	..
	£5	..	16	..	..	..	..	..	4	8	8	..	..	..	..	..	..	3	13	3	..
	£6	..	16	..	..	..	..	..	4	8	8	..	..	..	..	..	..	3	13	3	..
	£7	..	16	..	..	..	..	..	4	8	8	..	..	..	..	..	..	3	13	3	..
	£8	..	16	..	..	..	..	..	4	8	8	..	..	..	..	..	..	3	13	3	..
	£9	..	16	..	..	..	..	..	4	8	8	..	..	..	..	..	..	3	13	3	..
	£10	..	16	..	..	..	..	..	4	8	8	..	..	..	..	..	..	3	13	3	..
	Total excluded by a £10 Rating .	..	16	..	..	..	..	..	4	8	8	..	..	..	..	..	..	3	13	3	..
nber ded by 2. 10*s*. ting.		Saved.	Remain excluded.																		
30	A mere excess. .	4	26	..	..	..	1	4	13	18	8	..	..	..	..	..	1	16	24	2	..
	An excess of £1	3	27	..	..	..	1	4	14	19	8	..	..	..	..	..	1	16	25	2	..
	£2	1	29	..	..	..	1	4	14	19	10	..	..	..	..	..	1	16	26	3	..
	£3	..	30	..	..	..	1	4	15	20	10	..	..	..	..	..	1	16	27	3	..
	£4	..	30	..	..	..	1	4	15	20	10	..	..	..	..	..	1	16	27	3	..
	£5	..	30	..	..	..	1	4	15	20	10	..	..	..	..	..	1	16	27	3	..
	£6	..	30	..	..	..	1	4	15	20	10	..	..	..	..	..	1	16	27	3	..
	£7	..	30	..	..	..	1	4	15	20	10	..	..	..	..	..	1	16	27	3	..
	£8	..	30	..	..	..	1	4	15	20	10	..	..	..	..	..	1	16	27	3	..
	£9	..	30	..	..	..	1	4	15	20	10	..	..	..	..	..	1	16	27	3	..
	£10	..	30	..	..	..	1	4	15	20	10	..	..	..	..	..	1	16	27	3	..
	Total excluded by a £12 10*s*. Rating . . .	..	30	..	..	..	1	5	15	20	10	..	..	..	..	..	1	16	27	3	..
nber uded £15 ing.		Saved.	Remain excluded.																		
35	A mere excess. .	5	30	..	..	..	1	5	17	22	8	..	..	..	..	..	2	20	28	2	..
	An excess of £1	3	32	..	1	1	2	6	19	24	8	..	..	..	..	..	2	21	30	2	..
	£2	1	34	..	1	1	2	6	19	24	10	..	..	..	..	..	2	21	31	3	..
	£3	..	35	..	1	1	2	6	20	25	10	..	..	..	..	..	2	21	32	3	..
	£4	..	35	..	1	1	2	6	20	25	10	..	..	..	..	..	2	21	32	3	..
	£5	..	35	..	1	1	2	6	20	25	10	..	..	..	..	..	2	21	32	3	..
	£6	..	35	..	1	1	2	6	20	25	10	..	..	..	..	..	2	21	32	3	..
	£7	..	35	..	1	1	2	6	20	25	10	..	..	..	..	..	2	21	32	3	..
	£8	..	35	..	1	1	2	6	20	25	10	..	..	..	..	..	2	21	32	3	..
	£9	..	35	..	1	1	2	6	20	25	10	..	..	..	..	..	2	21	32	3	..
	£10	..	35	..	1	1	2	6	20	25	10	..	..	..	..	..	2	21	32	3	..
	Total excluded by a £15 Rating .	..	35	..	1	1	2	6	20	25	10	..	..	..	..	..	2	21	32	3	..

TEN POUND ELECTORS—Effect of Two Qualifications.

ROSCREA UNION—*continued.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £17. 10s.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£1 and upwards.	£5 and upwards.	Under £5.
51	A mere excess. .	10	41	..	2	4	5	13	28	33	8	..	..	..	..	..	7	31	39	2
	An excess of £1	8	43	..	3	5	6	14	30	35	8	..	..	..	..	..	7	32	41	2
	£2	5	46	..	3	5	6	14	30	35	11	..	..	..	..	..	7	33	43	3
	£3	4	47	..	3	5	6	14	31	36	11	..	..	..	..	..	7	33	44	3
	£4	4	47	..	3	5	6	14	31	36	11	..	..	..	..	..	7	33	44	3
	£5	4	47	..	3	5	6	14	31	36	11	..	..	..	..	..	7	33	44	3
	£6	2	49	..	3	5	6	14	33	38	11	..	..	..	..	..	7	35	46	3
	£7	2	49	..	3	5	6	14	33	38	11	..	..	..	..	..	7	35	46	3
	£8	1	50	..	3	5	6	14	34	39	11	..	..	..	..	..	7	35	47	3
	£9	1	50	..	3	5	6	14	34	39	11	..	..	..	..	..	7	35	47	3
	£10	1	50	..	3	5	6	14	34	39	11	..	..	..	..	..	7	35	47	3
	Total excluded by a £17 10s. Rating . .	..	51	..	3	5	6	14	35	40	11	..	..	..	..	..	7	35	47	4
Number excluded by a £20 Rating. 62		Saved.	Remain excluded.																	
	A mere excess. .	17	45	..	2	4	5	16	31	36	9	..	..	..	..	..	10	35	43	2
	An excess of £1	15	47	..	3	5	6	17	33	38	9	..	..	..	..	..	10	36	45	2
	£2	10	52	..	3	5	6	19	35	40	12	..	..	..	..	..	10	39	49	3
	£3	9	53	..	3	5	6	19	36	41	12	..	..	..	..	..	10	39	50	3
	£4	7	55	..	3	7	8	21	38	43	12	..	..	..	..	..	10	41	52	3
	£5	7	55	..	3	7	8	21	38	43	12	..	..	..	..	..	10	41	52	3
	£6	5	57	..	3	7	8	21	40	45	12	..	..	..	..	..	10	43	54	3
	£7	3	59	..	3	7	8	21	42	47	12	..	..	..	..	..	10	45	56	3
	£8	2	60	..	3	7	8	21	43	48	12	..	..	..	..	..	10	45	57	3
	£9	1	61	..	3	7	9	22	44	49	12	..	..	..	..	..	10	46	58	3
	£10	1	61	..	3	7	9	22	44	49	12	..	..	..	..	..	10	46	58	3
	Total excluded by a £20 Rating .	..	62	..	3	7	9	22	45	50	12	..	..	..	..	..	10	46	58	4
Number excluded by a £25 Rating. 79		Saved.	Remain excluded.																	
	A mere excess .	21	58	..	3	5	10	29	44	49	9	..	..	..	..	3	23	48	56	2
	An excess of £1	19	60	..	4	6	11	30	46	51	9	..	..	..	..	3	23	49	58	2
	£2	14	65	..	4	6	11	32	48	53	12	..	..	..	..	3	23	52	62	3
	£3	12	67	..	5	7	12	33	50	55	12	..	..	..	..	3	23	53	64	3
	£4	10	69	..	5	9	14	35	52	57	12	..	..	..	..	3	23	55	66	3
	£5	9	70	..	5	9	15	36	53	58	12	..	..	..	..	3	23	56	67	3
	£6	6	73	..	6	10	16	37	56	61	12	..	..	..	..	3	23	59	70	3
	£7	4	75	..	6	10	16	37	58	63	12	..	..	..	..	3	23	61	72	3
	£8	2	77	..	6	10	16	38	60	65	12	..	..	..	..	3	23	62	74	3
	£9	1	78	..	6	10	17	39	61	66	12	..	..	..	..	3	23	63	75	3
	£10	1	78	..	6	10	17	39	61	66	12	..	..	..	..	3	23	63	75	3
	Total excluded by a £25 Rating .	..	79	..	6	10	17	39	62	67	12	..	..	..	..	3	23	63	75	4
Number excluded by a £30 Rating. 86		Saved.	Remain excluded.																	
	A mere excess .	22	64	1	5	9	16	35	50	55	9	..	..	..	..	8	29	54	62	2
	An excess of £1	20	66	1	6	10	17	36	52	57	9	..	..	..	..	8	29	55	64	2
	£2	15	71	1	6	10	17	38	54	59	12	..	..	..	..	8	29	58	68	3
	£3	13	73	1	7	11	18	39	56	61	12	..	..	..	..	8	29	59	70	3
	£4	11	75	1	7	13	20	41	58	63	12	..	..	..	..	8	29	61	72	3
	£5	10	76	1	7	13	21	42	59	64	12	..	..	..	..	8	29	62	73	3
	£6	7	79	1	8	14	22	43	62	67	12	..	..	..	..	8	29	65	76	3
	£7	4	82	1	8	15	23	44	65	70	12	..	..	..	..	8	30	68	79	3
	£8	2	84	1	8	15	23	45	67	72	12	..	..	..	..	8	30	69	81	3
	£9	1	85	1	8	15	24	46	68	73	12	..	..	..	..	8	30	70	82	3
	£10	1	85	1	8	15	24	46	68	73	12	..	..	..	..	8	30	70	82	3
	Total excluded by a £30 Rating .	..	86	1	8	15	24	46	69	74	12	..	..	..	..	8	30	70	82	4

TEN POUND ELECTORS—Effect of Two Qualifications.

ROSCREA UNION—*concluded.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £35.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
94	A mere excess. .	27	67	1	6	11	18	37	52	57	10	..	..	..	..	11	32	57	69	2	..
	An excess of £1	25	69	1	7	12	19	38	54	59	10	..	..	..	..	11	32	58	67	2	..
	£2	20	74	1	7	12	19	40	56	61	13	..	..	..	..	11	32	61	71	3	..
	£3	18	76	1	8	13	20	41	58	63	13	..	..	..	..	11	32	62	73	3	..
	£4	15	79	1	8	16	23	44	61	66	13	..	..	..	..	12	33	65	76	3	..
	£5	12	82	1	8	17	26	47	64	69	13	..	..	..	..	12	35	68	79	3	..
	£6	8	86	1	9	19	28	49	68	73	13	..	..	..	..	12	36	72	83	3	..
	£7	5	89	1	9	20	29	50	71	76	13	..	..	..	..	12	37	75	86	3	..
	£8	3	91	1	9	20	29	51	73	78	13	..	..	..	..	12	37	76	88	3	..
	£9	2	92	1	9	20	30	52	74	79	13	..	..	..	..	12	37	77	89	3	..
	£10	1	93	1	9	20	31	53	76	80	13	..	..	..	..	12	38	78	90	3	..
	Total excluded by a £35 Rating .	..	94	1	9	20	31	53	76	81	13	..	..	..	..	12	38	78	90	4	..
Number excluded by a £40 Rating.		Saved.	Remain excluded.																		
97	A mere excess. .	28	69	1	6	12	20	39	54	59	10	..	..	..	1	13	34	59	67	2	..
	An excess of £1	26	71	1	7	13	21	40	56	61	10	..	..	..	1	13	34	60	69	2	..
	£2	21	76	1	7	13	21	42	58	63	13	..	..	..	1	13	34	63	73	3	..
	£3	18	79	1	8	14	23	44	61	65	13	..	..	..	1	14	35	65	76	3	..
	£4	15	82	1	8	17	26	47	64	69	13	..	..	..	1	15	36	68	79	3	..
	£5	12	85	1	8	18	29	50	67	72	13	..	..	..	1	15	38	71	82	3	..
	£6	8	89	1	9	20	31	52	71	76	13	..	..	..	1	15	39	75	86	3	..
	£7	5	92	1	9	21	32	53	74	79	13	..	..	..	1	15	40	78	89	3	..
	£8	3	94	1	9	21	32	54	76	81	13	..	..	..	1	15	40	79	91	3	..
	£9	2	95	1	9	21	33	55	77	82	13	..	..	..	1	15	40	80	92	3	..
	£10	1	96	1	9	21	34	56	78	83	13	..	..	..	1	15	41	81	93	3	..
	Total excluded by a £40 Rating .	..	97	1	9	21	34	56	79	84	13	..	..	..	1	15	41	81	93	4	..

TEN POUND ELECTORS.—Valuations, Areas, Rents.—Effect of Two Qualifications.

SLIGO UNION.

(Number whose Rent ascertained, 25.)

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £8.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rents: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
7	A mere excess	3	4	..	..	..	..	..	3	4	..	..	..	..	..	..	..	2	4	..	..
	An excess of £1	3	4	..	..	..	..	..	3	4	..	..	..	..	..	..	..	2	4	..	..
	£2	..	7	..	..	..	..	..	6	7	..	..	..	..	..	..	..	2	5	2	..
	£3	..	7	..	..	..	..	..	6	7	..	..	..	..	..	..	..	2	5	2	..
	£4	..	7	..	..	..	..	..	6	7	..	..	..	..	..	..	..	2	5	2	..
	£5	..	7	..	..	..	..	..	6	7	..	..	..	..	..	..	..	2	5	2	..
	£6	..	7	..	..	..	..	..	6	7	..	..	..	..	..	..	..	2	5	2	..
	£7	..	7	..	..	..	..	..	6	7	..	..	..	..	..	..	..	2	5	2	..
	£8	..	7	..	..	..	..	..	6	7	..	..	..	..	..	..	..	2	5	2	..
	£9	..	7	..	..	..	..	..	6	7	..	..	..	..	..	..	..	2	5	2	..
	£10	..	7	..	..	..	..	..	6	7	..	..	..	..	..	..	..	2	5	2	..
	Total excluded by an £8 Rating	..	7	..	..	..	..	..	6	7	..	..	..	..	..	..	..	2	5	2	..
Number excluded by a £10 Rating.		Saved.	Remain excluded.																		
10	A mere excess	4	6	..	..	..	..	..	5	6	..	..	..	..	..	..	..	3	6	..	..
	An excess of £1	4	6	..	..	..	..	..	5	6	..	..	..	..	..	..	..	3	6	..	..
	£2	1	9	..	..	..	..	..	8	9	..	..	..	..	..	..	..	3	7	2	..
	£3	..	10	..	..	..	..	..	9	10	..	..	..	..	..	..	..	3	8	2	..
	£4	..	10	..	..	..	..	..	9	10	..	..	..	..	..	..	..	3	8	2	..
	£5	..	10	..	..	..	..	..	9	10	..	..	..	..	..	..	..	3	8	2	..
	£6	..	10	..	..	..	..	..	9	10	..	..	..	..	..	..	..	3	8	2	..
	£7	..	10	..	..	..	..	..	9	10	..	..	..	..	..	..	..	3	8	2	..
	£8	..	10	..	..	..	..	..	9	10	..	..	..	..	..	..	..	3	8	2	..
	£9	..	10	..	..	..	..	..	9	10	..	..	..	..	..	..	..	3	8	2	..
	£10	..	10	..	..	..	..	..	9	10	..	..	..	..	..	..	..	3	8	2	..
	Total excluded by a £10 Rating	..	10	..	..	..	..	..	9	10	..	..	..	..	..	..	..	3	8	2	..
Number excluded by a £12. 10*s*. Rating.		Saved.	Remain excluded.																		
13	A mere excess	7	6	..	..	..	..	..	5	6	..	..	..	..	..	..	..	3	6	..	..
	An excess of £1	6	7	..	..	..	..	1	6	7	..	..	..	..	..	..	..	4	7	..	..
	£2	2	11	..	..	..	..	1	10	11	..	..	..	..	..	..	..	5	9	2	..
	£3	1	12	..	..	..	..	1	11	12	..	..	..	..	..	..	..	5	19	2	..
	£4	1	12	..	..	..	..	1	11	12	..	..	..	..	..	..	..	5	10	2	..
	£5	1	12	..	..	..	..	1	11	12	..	..	..	..	..	..	..	5	10	2	..
	£6	1	12	..	..	..	..	1	11	12	..	..	..	..	..	..	..	5	10	2	..
	£7	..	13	..	..	..	..	1	12	13	..	..	..	..	..	..	..	5	10	3	..
	£8	..	13	..	..	..	..	1	12	13	..	..	..	..	..	..	..	5	10	3	..
	£9	..	13	..	..	..	..	1	12	13	..	..	..	..	..	..	..	5	10	3	..
	£10	..	13	..	..	..	..	1	12	13	..	..	..	..	..	..	..	5	10	3	..
	Total excluded by a £12. 10*s*. Rating	..	13	..	..	..	..	1	12	13	..	..	..	..	..	..	..	5	10	3	..
Number excluded by a £15 Rating.		Saved.	Remain excluded.																		
15	A mere excess	8	7	..	..	..	..	1	6	7	..	..	..	..	..	..	..	4	7	..	..
	An excess of £1	7	8	..	..	..	..	2	7	8	..	..	..	..	..	..	..	5	8	..	..
	£2	2	13	..	..	..	..	3	12	13	..	..	..	..	..	..	..	7	11	2	..
	£3	1	14	..	..	..	..	3	13	14	..	..	..	..	..	..	..	7	12	2	..
	£4	1	14	..	..	..	..	3	13	14	..	..	..	..	..	..	..	7	12	2	..
	£5	1	14	..	..	..	..	3	13	14	..	..	..	..	..	..	..	7	12	2	..
	£6	1	14	..	..	..	..	3	13	14	..	..	..	..	..	..	..	7	12	2	..
	£7	..	15	..	..	..	..	3	14	15	..	..	..	..	..	..	..	7	12	3	..
	£8	..	15	..	..	..	..	3	14	15	..	..	..	..	..	..	..	7	12	3	..
	£9	..	15	..	..	..	..	3	14	15	..	..	..	..	..	..	..	7	12	3	..
	£10	..	15	..	..	..	..	3	14	15	..	..	..	..	..	..	..	7	12	3	..
	Total excluded by a £10 Rating	..	15	..	..	..	..	3	14	15	..	..	..	..	..	..	..	7	12	3	..

TEN POUND ELECTORS—Effect of Two Qualifications.

SLIGO UNION—*continued.*

umber of 0 Electors cluded by a single alification pending being rated £17 10s	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rents: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
16	A mere excess. .	8	8	..	..	..	..	2	7	8	..	..	..	..	..	..	..	5	8	..	..
	An excess of £1	7	9	..	..	..	..	3	8	9	..	..	..	..	..	..	..	6	9	..	..
	£2	2	14	..	..	..	..	4	13	14	..	..	..	..	..	..	..	8	12	2	..
	£3	1	15	..	..	..	..	4	14	15	..	..	..	..	..	..	..	8	13	2	..
	£4	1	15	..	..	..	..	4	14	15	..	..	..	..	..	..	..	8	13	2	..
	£5	1	15	..	..	..	..	4	14	15	..	..	..	..	..	..	..	8	13	2	..
	£6	1	15	..	..	..	..	4	14	15	..	..	..	..	..	..	..	8	13	2	..
	£7	..	16	..	..	..	..	4	15	16	..	..	..	..	..	..	..	8	13	3	..
	£8	..	16	..	..	..	..	4	15	16	..	..	..	..	..	..	..	8	13	3	..
	£9	..	16	..	..	..	..	4	15	16	..	..	..	..	..	..	..	8	13	3	..
	£10	..	16	..	..	..	..	4	15	16	..	..	..	..	..	..	..	8	13	3	..
	Total excluded by a £17 10s. Rating . . .	..	16	..	..	..	..	4	15	16	..	..	..	..	..	..	..	8	13	3	..
mber luded a £20 ting.		Saved.	Remain excluded.																		
16	A mere excess. .	8	8	..	..	..	..	2	7	8	..	..	..	..	..	..	..	5	8	..	..
	An excess of £1	7	9	..	..	..	..	3	8	9	..	..	..	..	..	..	..	6	9	..	..
	£2	2	14	..	..	..	..	4	13	14	..	..	..	..	..	..	..	8	12	2	..
	£3	1	15	..	..	..	..	4	14	15	..	..	..	..	..	..	..	8	13	2	..
	£4	1	15	..	..	..	..	4	14	15	..	..	..	..	..	..	..	8	13	2	..
	£5	1	15	..	..	..	..	4	14	15	..	..	..	..	..	..	..	8	13	2	..
	£6	1	15	..	..	..	..	4	14	15	..	..	..	..	..	..	..	8	13	2	..
	£7	..	16	..	..	..	..	4	15	16	..	..	..	..	..	..	..	8	13	3	..
	£8	..	16	..	..	..	..	4	15	16	..	..	..	..	..	..	..	8	13	3	..
	£9	..	16	..	..	..	..	4	15	16	..	..	..	..	..	..	..	8	13	3	..
	£10	..	16	..	..	..	..	4	15	16	..	..	..	..	..	..	..	8	13	3	..
	Total excluded by a £20 Rating .	..	16	..	..	..	..	4	15	16	..	..	..	..	..	..	..	8	13	3	..
nber luded £25 ing.		Saved.	Remain excluded.																		
17	A mere excess. .	8	9	..	..	..	..	3	8	9	..	..	..	..	..	..	1	6	9	..	..
	An excess of £1	7	10	..	..	..	..	4	9	10	..	..	..	..	..	..	1	7	10	..	..
	£2	2	15	..	..	..	..	5	14	15	..	..	..	..	..	..	1	9	13	2	..
	£3	1	16	..	..	..	..	5	15	16	..	..	..	..	..	..	1	9	14	2	..
	£4	1	16	..	..	..	..	5	15	16	..	..	..	..	..	..	1	9	14	2	..
	£5	1	16	..	..	..	..	5	15	16	..	..	..	..	..	..	1	9	14	2	..
	£6	1	16	..	..	..	..	5	15	16	..	..	..	..	..	..	1	9	14	2	..
	£7	..	17	..	..	..	..	5	16	17	..	..	..	..	..	..	1	9	14	3	..
	£8	..	17	..	..	..	..	5	16	7	..	..	..	..	..	..	1	9	14	3	..
	£9	..	17	..	..	..	..	5	16	17	..	..	..	..	..	..	1	9	14	3	..
	£10	..	17	..	..	..	..	5	16	17	..	..	..	..	..	..	1	9	14	3	..
	Total excluded by a £25 Rating .	..	17	..	..	..	..	5	16	17	..	..	..	..	..	..	1	9	14	3	..
ber ded £30 ing.		Saved.	Remain excluded.																		
20	A mere excess. .	9	11	..	..	1	2	5	10	11	..	..	..	..	..	..	3	8	11	..	..
	An excess of £1	8	12	..	..	1	2	6	11	12	..	..	..	..	..	..	3	9	12	..	..
	£2	2	18	..	..	1	3	8	17	18	..	..	..	..	..	..	4	12	16	2	..
	£3	1	19	..	..	1	3	8	18	19	..	..	..	..	..	..	4	12	17	2	..
	£4	1	19	..	..	1	3	8	18	19	..	..	..	..	..	..	4	12	17	2	..
	£5	1	19	..	..	1	3	8	18	19	..	..	..	..	..	..	4	12	17	2	..
	£6	1	19	..	..	1	3	8	18	19	..	..	..	..	..	..	4	12	17	2	..
	£7	..	20	..	..	1	3	8	19	20	..	..	..	..	..	..	4	12	17	3	..
	£8	..	20	..	..	1	3	8	19	20	..	..	..	..	..	..	4	12	17	3	..
	£9	..	20	..	..	1	3	8	19	20	..	..	..	..	..	..	4	12	17	3	..
	£10	..	20	..	..	1	3	8	19	20	..	..	..	..	..	..	4	12	17	3	..
	Total excluded by a £30 Rating .	..	20	..	..	1	3	8	19	20	..	..	..	..	..	..	4	12	17	3	..

TEN POUND ELECTORS—Effect of Two Qualifications.

SLIGO UNION—*concluded.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £35.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rents: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.
22	A mere excess	10	12	..	..	1	3	6	11	12	..	..	..	..	..	1	4	9	12	..
	An excess of £1	9	13	..	..	1	3	7	12	13	..	..	..	..	..	1	4	10	13	..
	£2	3	19	..	..	1	4	9	18	19	..	..	..	..	..	1	5	13	17	2
	£3	2	20	..	..	1	4	9	19	20	..	..	..	..	..	1	5	13	18	2
	£4	2	20	..	..	1	4	9	19	20	..	..	..	..	..	1	5	13	18	2
	£5	2	20	..	..	1	4	9	19	20	..	..	..	..	..	1	5	13	18	2
	£6	2	20	..	..	1	4	9	19	20	..	..	..	..	..	1	5	13	18	2
	£7	1	21	..	..	1	4	9	20	21	..	..	..	..	..	1	5	13	18	3
	£8	1	21	..	..	1	4	9	20	21	..	..	..	..	..	1	5	13	18	3
	£9	1	21	..	..	1	4	9	20	21	..	..	..	..	..	1	5	13	18	3
	£10	1	21	..	..	1	4	9	20	21	..	..	..	..	..	1	5	13	18	3
	Total excluded by a £35 Rating	..	22	..	..	1	5	10	21	22	..	..	..	..	..	1	5	14	19	3
Number excluded by a £40 Rating. 23		Saved.	Remain excluded.																	
	A mere excess	11	12	..	..	1	3	6	11	12	..	..	..	..	..	1	4	9	12	..
	An excess of £1	10	13	..	..	1	3	7	12	13	..	..	..	..	..	1	4	10	13	..
	£2	4	19	..	..	1	4	9	18	19	..	..	..	..	..	1	5	13	17	2
	£3	3	20	..	..	1	4	9	19	20	..	..	..	..	..	1	5	13	18	2
	£4	3	20	..	..	1	4	9	19	20	..	..	..	..	..	1	5	13	18	2
	£5	3	20	..	..	1	4	9	19	20	..	..	..	..	..	1	5	13	18	2
	£6	3	20	..	..	1	4	9	19	20	..	..	..	..	..	1	5	13	18	2
	£7	1	22	..	..	2	5	10	21	22	..	..	..	..	..	2	6	14	19	3
	£8	1	22	..	..	2	5	10	21	22	..	..	..	..	..	2	6	14	19	3
	£9	1	22	..	..	2	5	10	21	22	..	..	..	..	..	2	6	14	19	3
	£10	1	22	..	..	2	5	10	21	22	..	..	..	..	..	2	6	14	19	3
	Total excluded by a £40 Rating	..	23	..	..	2	6	11	22	23	..	..	..	..	..	2	6	15	20	3

TEN POUND ELECTORS.—Valuations, Areas, Rents.—Effect of Two Qualifications.

TIPPERARY UNION.

(Number whose Rent ascertained, 103.)

Number of 10 Electors excluded by a single Qualification depending on being rated at £8.	Number of the preceding saved by an Auxiliary Franchise, depending *on excess of Rating above Rent*, the excess required being as follows :—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rents: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5	Pay no Rent.
6	A mere excess.	..	6	..	..	..	..	1	2	4	2	..	..	..	..	..	..	2	6	..	..
	An excess of £1	..	6	..	..	..	..	1	2	4	2	..	..	..	..	..	..	2	6	..	..
	£2	..	6	..	..	..	..	1	2	4	2	..	..	..	..	..	..	2	6	..	..
	£3	..	6	..	..	..	..	1	2	4	2	..	..	..	..	..	..	2	6	..	..
	£4	..	6	..	..	..	..	1	2	4	2	..	..	..	..	..	..	2	6	..	..
	£5	..	6	..	..	..	..	1	2	4	2	..	..	..	..	..	..	2	6	..	..
	£6	..	6	..	..	..	..	1	2	4	2	..	..	..	..	..	..	2	6	..	..
	£7	..	6	..	..	..	..	1	2	4	2	..	..	..	..	..	..	2	6	..	..
	£8	..	6	..	..	..	..	1	2	4	2	..	..	..	..	..	..	2	6	..	..
	£9	..	6	..	..	..	..	1	2	4	2	..	..	..	..	..	..	2	6	..	..
	£10	..	6	..	..	..	..	1	2	4	2	..	..	..	..	..	..	2	6	..	..
	Total excluded by an £8 Rating	..	6	..	..	..	..	1	2	4	2	..	..	..	..	..	..	2	6	..	..
Number excluded by a £10 Rating.		Saved.	Remain excluded.																		
12	A mere excess.	1	11	..	..	3	3	4	6	8	3	..	..	..	..	..	..	7	11	..	..
	An excess of £1	..	12	..	..	3	3	4	7	9	3	..	..	..	..	..	..	7	12	..	..
	£2	..	12	..	..	3	3	4	7	9	3	..	..	..	..	..	..	7	12	..	..
	£3	..	12	..	..	3	3	4	7	9	3	..	..	..	..	..	..	7	12	..	..
	£4	..	12	..	..	3	3	4	7	9	3	..	..	..	..	..	..	7	12	..	..
	£5	..	12	..	..	3	3	4	7	9	3	..	..	..	..	..	..	7	12	..	..
	£6	..	12	..	..	3	3	4	7	9	3	..	..	..	..	..	..	7	12	..	..
	£7	..	12	..	..	3	3	4	7	9	3	..	..	..	..	..	..	7	12	..	..
	£8	..	12	..	..	3	3	4	7	9	3	..	..	..	..	..	..	7	12	..	..
	£9	..	12	..	..	3	3	4	7	9	3	..	..	..	..	..	..	7	12	..	..
	£10	..	12	..	..	3	3	4	7	9	3	..	..	..	..	..	..	7	12	..	..
	Total excluded by a £10 Rating	..	12	..	..	3	3	4	7	9	3	..	..	..	..	..	..	7	12	..	..
Number excluded by a £12 10*s*. Rating.		Saved.	Remain excluded.																		
16	A mere excess.	3	13	..	1	4	4	5	7	9	4	..	..	..	..	..	..	9	13	..	..
	An excess of £1	2	14	..	1	4	4	5	8	10	4	..	..	..	..	..	..	9	14	..	..
	£2	2	14	..	1	4	4	5	8	10	4	..	..	..	..	..	..	9	14	..	..
	£3	1	15	..	1	4	4	5	8	11	4	..	..	..	..	..	..	9	15	..	..
	£4	1	15	..	1	4	4	5	8	11	4	..	..	..	..	..	..	9	15	..	..
	£5	1	15	..	1	4	4	5	8	11	4	..	..	..	..	..	..	9	15	..	..
	£6	1	15	..	1	4	4	5	8	11	4	..	..	..	..	..	..	9	15	..	..
	£7	1	15	..	1	4	4	5	8	11	4	..	..	..	..	..	..	9	15	..	..
	£8	1	15	..	1	4	4	5	8	11	4	..	..	..	..	..	..	9	15	..	..
	£9	..	16	..	1	4	4	5	8	11	5	..	..	..	..	..	..	9	15	1	..
	£10	..	16	..	1	4	4	5	8	11	5	..	..	..	..	..	..	9	15	1	..
	Total excluded by a £12 10*s*. Rating	..	16	..	1	4	4	5	8	11	5	..	..	..	..	..	..	9	15	1	..
Number excluded by a £15 Rating.		Saved.	Remain excluded.																		
21	A mere excess.	3	18	..	1	4	4	6	12	14	4	..	..	..	..	..	3	14	18	..	..
	An excess of £1	2	19	..	1	4	4	6	13	15	4	..	..	..	..	..	3	14	19	..	..
	£2	2	19	..	1	4	4	6	13	15	4	..	..	..	..	..	3	14	19	..	..
	£3	1	20	..	1	4	4	6	13	16	4	..	..	..	..	..	3	14	20	..	..
	£4	1	20	..	1	4	4	6	13	16	4	..	..	..	..	..	3	14	20	..	..
	£5	1	20	..	1	4	4	6	13	16	4	..	..	..	..	..	3	14	20	..	..
	£6	1	20	..	1	4	4	6	13	16	4	..	..	..	..	..	3	14	20	..	..
	£7	1	20	..	1	4	4	6	13	16	4	..	..	..	..	..	3	14	20	..	..
	£8	1	20	..	1	4	4	6	13	16	4	..	..	..	..	..	3	14	20	..	..
	£9	..	21	..	1	4	4	6	13	16	5	..	..	..	..	..	3	14	20	1	..
	£10	..	21	..	1	4	4	6	13	16	5	..	..	..	..	..	3	14	20	1	..
	Total excluded by a £15 Rating	..	21	..	1	4	4	6	13	16	5	..	..	..	..	..	3	14	20	1	..

TEN POUND ELECTORS—Effect of Two Qualifications.

TIPPERARY UNION—*continued.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £17. 10*s*.	Number of the preceding saved by an Auxiliary Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
28	A mere excess. .	5	23	1	2	5	7	10	16	18	5	..	..	..	..	..	5	19	23	..	..
	An excess of £1	4	24	1	2	5	7	10	17	19	5	..	..	..	..	..	5	19	24	..	..
	£2	3	25	1	2	5	7	10	18	20	5	..	..	..	..	..	5	20	25	..	..
	£3	1	27	1	2	5	7	10	18	21	6	..	..	..	..	..	5	21	27	..	..
	£4	1	27	1	2	5	7	10	18	21	6	..	..	..	..	..	5	21	27	..	..
	£5	1	27	1	2	5	7	10	18	21	6	..	..	..	..	..	5	21	27	..	..
	£6	1	27	1	2	5	7	10	18	21	6	..	..	..	..	..	5	21	27	..	..
	£7	1	27	1	2	5	7	10	18	21	6	..	..	..	..	..	5	21	27	..	..
	£8	1	27	1	2	5	7	10	18	21	6	..	..	..	..	..	5	21	27	..	..
	£9	..	28	1	2	5	7	10	18	21	7	..	..	..	..	..	5	21	27	1	..
	£10	..	28	1	2	5	7	10	18	21	7	..	..	..	..	..	5	21	27	1	..
	Total excluded by a £17. 10*s*. Rating . . .	..	28	1	2	5	7	10	18	21	7	..	..	..	..	..	5	21	27	1	..
Number excluded by a £20 Rating.		Saved.	Remain excluded.																		
33	A mere excess. .	7	26	1	2	5	7	11	18	20	6	..	..	..	..	2	8	22	26	..	..
	An excess of £1	6	27	1	2	5	7	11	19	21	6	..	..	..	..	2	8	22	27	..	..
	£2	5	28	1	2	5	7	11	20	22	6	..	..	..	..	2	8	23	28	..	..
	£3	3	30	1	2	5	7	11	20	23	7	..	..	..	..	2	8	24	30	..	..
	£4	2	31	1	2	5	7	11	21	24	7	..	..	..	..	2	8	25	31	..	..
	£5	2	31	1	2	5	7	11	21	24	7	..	..	..	..	2	8	25	31	..	..
	£6	2	31	1	2	5	7	11	21	24	7	..	..	..	..	2	8	25	31	..	..
	£7	2	31	1	2	5	7	11	21	24	7	..	..	..	..	2	8	25	31	..	..
	£8	2	31	1	2	5	7	11	21	24	7	..	..	..	..	2	8	25	31	..	..
	£9	1	32	1	2	5	7	11	21	24	8	..	..	..	..	2	8	25	31	1	..
	£10	1	32	1	2	5	7	11	21	24	8	..	..	..	..	2	8	25	31	1	..
	Total excluded by a £20 Rating .	..	33	1	2	5	7	11	21	24	9	..	..	..	..	2	8	25	32	1	..
Number excluded by a £30 Rating.		Saved.	Remain excluded.																		
47	A mere excess. .	9	38	2	3	6	10	19	30	32	6	..	..	..	1	7	20	34	38	..	..
	An excess of £1	8	39	2	3	6	10	19	31	33	6	..	..	..	1	7	20	34	39	..	..
	£2	7	40	2	3	6	10	19	32	34	6	..	..	..	1	7	20	35	40	..	..
	£3	4	43	2	3	6	11	20	33	36	7	..	..	..	1	7	20	37	43	..	..
	£4	3	44	2	3	6	11	20	34	37	7	..	..	..	1	7	20	38	44	..	..
	£5	3	44	2	3	6	11	20	34	37	7	..	..	..	1	7	20	38	44	..	..
	£6	3	44	2	3	6	11	20	34	37	7	..	..	..	1	7	20	38	44	..	..
	£7	3	44	2	3	6	11	20	34	37	7	..	..	..	1	7	20	38	44	..	..
	£8	3	44	2	3	6	11	20	34	37	7	..	..	..	1	7	20	38	44	..	..
	£9	2	45	2	3	6	11	20	34	37	8	..	..	..	1	7	20	38	44	1	..
	£10	2	45	2	3	6	11	20	34	37	8	..	..	..	1	7	20	38	44	1	..
	Total excluded by a £30 Rating .	..	47	2	3	6	11	20	35	38	9	..	..	..	1	7	20	39	46	1	..
Number excluded by a £25 Rating.		Saved.	Remain excluded.																		
53	A mere excess. .	10	43	2	3	6	12	22	34	36	7	..	..	..	2	9	25	39	43	..	..
	An excess of £1	9	44	2	3	6	12	22	35	37	7	..	..	..	2	9	25	39	44	..	..
	£2	8	45	2	3	6	12	22	36	38	7	..	..	..	2	9	25	40	45	..	..
	£3	5	48	2	3	6	13	23	37	40	8	..	..	..	2	9	25	42	48	..	..
	£4	4	49	2	3	6	13	23	38	41	8	..	..	..	2	9	25	43	49	..	..
	£5	4	49	2	3	6	13	23	38	41	8	..	..	..	2	9	25	43	49	..	..
	£6	4	49	2	3	6	13	23	38	41	8	..	..	..	2	9	25	43	49	..	..
	£7	4	49	2	3	6	13	23	38	41	8	..	..	..	2	9	25	43	49	..	..
	£8	4	49	2	3	6	13	23	38	41	8	..	..	..	2	9	25	43	49	..	..
	£9	3	50	2	3	6	13	33	38	41	9	..	..	..	2	9	25	43	49	1	..
	£10	2	51	2	3	6	13	23	38	41	10	..	..	..	2	9	25	44	50	1	..
	Total excluded by a £25 Rating .	..	53	2	3	6	13	23	39	42	11	..	..	..	2	9	25	45	51	1	..

TEN POUND ELECTORS—Effect of Two Qualifications.

TIPPERARY UNION—*concluded.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £35.	Number of the preceding saved by an Auxiliary Franchise, depending *or excess of Rating above Rent.* the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rents: £100 and upwards.	£50 and upwards.	£40 and udwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5	Pay no Rent.
64	A mere excess.	12	52	2	3	8	15	29	41	43	9	..	..	3	7	18	34	48	52	..	..
	An excess of £1	11	53	2	3	8	15	29	42	44	9	..	..	3	7	18	34	48	53	..	..
	£2	10	54	2	3	8	15	29	43	45	9	..	..	3	7	18	34	49	54	..	..
	£3	6	58	2	3	8	16	30	44	47	11	..	..	3	7	18	35	52	58	..	..
	£4	5	59	2	3	8	16	30	45	48	11	..	..	3	7	18	35	53	59	..	..
	£5	5	59	2	3	8	16	30	45	48	11	..	..	3	7	18	35	53	59	..	..
	£6	5	59	2	3	8	16	30	45	48	11	..	..	3	7	18	35	53	59	..	..
	£7	5	59	2	3	8	16	30	45	48	11	..	..	3	7	18	35	53	59	..	..
	£8	5	59	2	3	8	16	30	45	48	11	..	..	3	7	18	35	53	59	..	..
	£9	3	61	2	4	9	17	31	46	49	12	..	..	3	7	18	36	54	60	1	..
	£10	2	62	2	4	9	17	31	46	49	13	..	..	3	7	18	36	55	61	1	..
	Total excluded by a £35 Rating	..	64	2	4	9	17	31	47	50	14	..	..	3	7	18	36	56	63	1	..
		Saved.	Remain excluded.																		
Number excluded by a £40 Rating. 69	A mere excess.	14	55	2	3	10	17	32	44	46	9	..	..	5	9	21	37	51	55	..	..
	An excess of £1	12	57	2	4	11	18	33	46	48	9	..	..	5	9	22	38	52	57	..	..
	£2	11	58	2	4	11	18	33	47	49	9	..	..	5	9	22	38	53	58	..	..
	£3	7	62	2	4	11	19	34	48	51	11	..	..	5	9	22	39	56	62	..	..
	£4	6	63	2	4	11	19	34	49	52	11	..	..	5	9	22	39	57	63	..	..
	£5	6	63	2	4	11	19	34	49	52	11	..	..	5	9	22	39	57	63	..	..
	£6	6	63	2	4	11	19	34	49	52	11	..	..	5	9	22	39	57	63	..	..
	£7	6	63	2	4	11	19	34	49	52	11	..	..	5	9	22	39	57	63	..	..
	£8	6	63	2	4	11	19	34	49	52	11	..	..	5	9	22	39	57	63	..	..
	£9	4	65	2	5	12	20	35	50	53	12	..	..	5	9	22	40	58	64	1	..
	£10	2	67	2	5	13	21	36	51	54	13	..	..	5	9	22	41	60	66	1	..
	Total excluded by a £40 Rating	..	69	2	5	13	21	36	52	55	14	..	..	5	9	22	41	61	68	1	..

TEN POUND ELECTORS.—Valuations, Areas, Rents.—Effect of Two Qualifications.

WATERFORD UNION.

(Number whose Rent ascertained, 43.)

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £8.	Number of the preceding saved by an Auxiliary Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
3	A mere excess. .	1	2	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	2	..	..
	An excess of £1	1	2	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	2	..	..
	£2	..	3	..	..	..	..	..	..	..	3	..	..	..	..	..	..	..	2	1	..
	£3	..	3	..	..	..	..	..	..	..	3	..	..	..	..	..	..	..	2	1	..
	£4	..	3	..	..	..	..	..	..	..	3	..	..	..	..	..	..	..	2	1	..
	£5	..	3	..	..	..	..	..	..	..	3	..	..	..	..	..	..	..	2	1	..
	£6	..	3	..	..	..	..	..	..	..	3	..	..	..	..	..	..	..	2	1	..
	£7	..	3	..	..	..	..	..	..	..	3	..	..	..	..	..	..	..	2	1	..
	£8	..	3	..	..	..	..	..	..	..	3	..	..	..	..	..	..	..	2	1	..
	£9	..	3	..	..	..	..	..	..	..	3	..	..	..	..	..	..	..	2	1	..
	£10	..	3	..	..	..	..	..	..	..	3	..	..	..	..	..	..	..	2	1	..
	Total excluded by an £8 Rating .	..	3	..	..	..	..	..	..	..	3	..	..	..	..	..	..	..	2	1	..
Number excluded by a £10 Rating.		Saved.	Remain excluded.																		
5	A mere excess. .	2	3	..	..	..	..	..	1	1	2	..	..	..	1	1	1	1	3	..	..
	An excess of £1	2	3	..	..	..	..	..	1	1	2	..	..	..	1	1	1	1	3	..	..
	£2	1	4	..	..	..	..	..	1	1	3	..	..	..	1	1	1	1	3	1	..
	£3	..	5	..	..	..	..	..	1	1	4	..	..	..	1	1	1	1	4	1	..
	£4	..	5	..	..	..	..	..	1	1	4	..	..	..	1	1	1	1	4	1	..
	£5	..	5	..	..	..	..	..	1	1	4	..	..	..	1	1	1	1	4	1	..
	£6	..	5	..	..	..	..	..	1	1	4	..	..	..	1	1	1	1	4	1	..
	£7	..	5	..	..	..	..	..	1	1	4	..	..	..	1	1	1	1	4	1	..
	£8	..	5	..	..	..	..	..	1	1	4	..	..	..	1	1	1	1	4	1	..
	£9	..	5	..	..	..	..	..	1	1	4	..	..	..	1	1	1	1	4	1	..
	£10	..	5	..	..	..	..	..	1	1	4	..	..	..	1	1	1	1	4	1	..
	Total excluded by a £10 Rating .	..	5	..	..	..	..	..	1	1	4	..	..	..	1	1	1	1	4	1	..
Number excluded by a £12. 10*s*. Rating.		Saved.	Remain excluded.																		
5	A mere excess. .	2	3	..	..	..	..	..	1	1	2	..	..	..	1	1	1	1	3	..	..
	An excess of £1	2	3	..	..	..	..	..	1	1	2	..	..	..	1	1	1	1	3	..	..
	£2	1	4	..	..	..	..	..	1	1	3	..	..	..	1	1	1	1	3	1	..
	£3	..	5	..	..	..	..	..	1	1	4	..	..	..	1	1	1	1	4	1	..
	£4	..	5	..	..	..	..	..	1	1	4	..	..	..	1	1	1	1	4	1	..
	£5	..	5	..	..	..	..	..	1	1	4	..	..	..	1	1	1	1	4	1	..
	£6	..	5	..	..	..	..	..	1	1	4	..	..	..	1	1	1	1	4	1	..
	£7	..	5	..	..	..	..	..	1	1	4	..	..	..	1	1	1	1	4	1	..
	£8	..	5	..	..	..	..	..	1	1	4	..	..	..	1	1	1	1	4	1	..
	£9	..	5	..	..	..	..	..	1	1	4	..	..	..	1	1	1	1	4	1	..
	£10	..	5	..	..	..	..	..	1	1	4	..	..	..	1	1	1	1	4	1	..
	Total excluded by a £12. 10*s*. Rating . . .	..	5	..	..	..	..	..	1	1	4	..	..	..	1	1	1	1	4	1	..
Number excluded by a £15 Rating.		Saved.	Remain excluded.																		
8	A mere excess. .	2	6	..	..	..	..	..	4	4	2	..	..	..	1	1	1	4	6	..	..
	An excess of £1	2	6	..	..	..	..	..	4	4	2	..	..	..	1	1	1	4	6	..	..
	£2	1	7	..	..	..	..	..	4	4	3	..	..	..	1	1	1	4	6	1	..
	£3	..	8	..	..	..	..	..	4	4	4	..	..	..	1	1	1	4	7	1	..
	£4	..	8	..	..	..	..	..	4	4	4	..	..	..	1	1	1	4	7	1	..
	£5	..	8	..	..	..	..	..	4	4	4	..	..	..	1	1	1	4	7	1	..
	£6	..	8	..	..	..	..	..	4	4	4	..	..	..	1	1	1	4	7	1	..
	£7	..	8	..	..	..	..	..	4	4	4	..	..	..	1	1	1	4	7	1	..
	£8	..	8	..	..	..	..	..	4	4	4	..	..	..	1	1	1	4	7	1	..
	£9	..	8	..	..	..	..	..	4	4	4	..	..	..	1	1	1	4	7	1	..
	£10	..	8	..	..	..	..	..	4	4	4	..	..	..	1	1	1	4	7	1	..
	Total excluded by a £15 Rating .	..	8	..	..	..	..	..	4	4	4	..	..	..	1	1	1	4	7	1	..

TEN POUND ELECTORS—Effect of Two Qualifications.

WATERFORD UNION—*continued.*

Number of £10 Electors excluded by a single Qualification depending on being rated at £17. 10s.	Number of the preceding saved by an Alternative Franchise, depending *on excess of Rating above Rent*, the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
10	A mere excess. .	..	8	..	..	..	..	1	6	6	2	..	..	..	1	1	1	6	8	..	..
	An excess of £1	2	8	..	..	..	..	1	6	6	2	..	..	..	1	1	1	6	8	..	..
	£2	1	9	..	..	..	..	1	6	6	3	..	..	..	1	1	1	6	8	1	..
	£3	..	10	..	..	..	..	1	6	6	4	..	..	..	1	1	1	6	9	1	..
	£4	..	10	..	..	..	..	1	6	6	4	..	..	..	1	1	1	6	9	1	..
	£5	..	10	..	..	..	..	1	6	6	4	..	..	..	1	1	1	6	9	1	..
	£6	..	10	..	..	..	..	1	6	6	4	..	..	..	1	1	1	6	9	1	..
	£7	..	10	..	..	..	..	1	6	6	4	..	..	..	1	1	1	6	9	1	..
	£8	..	10	..	..	..	..	1	6	6	4	..	..	..	1	1	1	6	9	1	..
	£9	..	10	..	..	..	..	1	6	6	4	..	..	..	1	1	1	6	9	1	..
	£10	..	10	..	..	..	..	1	6	6	4	..	..	..	1	1	1	6	9	1	..
	Total excluded by a £17. 10s. Rating . . .	..	10	..	..	..	..	1	6	6	4	..	..	..	1	1	1	6	9	1	..
Number excluded by a £20 Rating.		Saved.	Remain excluded.																		
11	A mere excess. .	2	9	..	..	..	..	1	7	7	2	..	..	..	1	1	2	7	9	..	..
	An excess of £1	2	9	..	..	..	..	1	7	7	2	..	..	..	1	1	2	7	9	..	..
	£2	1	10	..	..	..	..	1	7	7	3	..	..	..	1	1	2	7	9	1	..
	£3	..	11	..	..	..	..	1	7	7	4	..	..	..	1	1	2	7	10	1	..
	£4	..	11	..	..	..	..	1	7	7	4	..	..	..	1	1	2	7	10	1	..
	£5	..	11	..	..	..	..	1	7	7	4	..	..	..	1	1	2	7	10	1	..
	£6	..	11	..	..	..	..	1	7	7	4	..	..	..	1	1	2	7	10	1	..
	£7	..	11	..	..	..	..	1	7	7	4	..	..	..	1	1	2	7	10	1	..
	£8	..	11	..	..	..	..	1	7	7	4	..	..	..	1	1	2	7	10	1	..
	£9	..	11	..	..	..	..	1	7	7	4	..	..	..	1	1	2	7	10	1	..
	£10	..	11	..	..	..	..	1	7	7	4	..	..	..	1	1	2	7	10	1	..
	Total excluded by a £20 Rating .	..	11	..	..	..	..	1	7	7	4	..	..	..	1	1	2	7	10	1	..
Number excluded by a £25 Rating.		Saved.	Remain excluded.																		
15	A mere excess. .	4	11	..	1	1	1	3	9	9	2	..	..	..	1	1	4	9	11	..	..
	An excess of £1	4	11	..	1	1	1	3	9	9	2	..	..	..	1	1	4	9	11	..	..
	£2	3	12	..	1	1	1	3	9	9	3	..	..	..	1	1	4	9	11	1	..
	£3	2	13	..	1	1	1	3	9	9	4	..	..	..	1	1	4	9	12	1	..
	£4	2	13	..	1	1	1	3	9	9	4	..	..	..	1	1	4	9	12	1	..
	£5	2	13	..	1	1	1	3	9	9	4	..	..	..	1	1	4	9	12	1	..
	£6	2	13	..	1	1	1	3	9	9	4	..	..	..	1	1	4	9	12	1	..
	£7	2	13	..	1	1	1	3	9	9	4	..	..	..	1	1	4	9	12	1	..
	£8	2	13	..	1	1	1	3	9	9	4	..	..	..	1	1	4	9	12	1	..
	£9	1	14	..	1	1	1	3	10	10	4	..	..	..	1	1	4	10	13	1	..
	£10	1	14	..	1	1	1	3	10	10	4	..	..	..	1	1	4	10	13	1	..
	Total excluded by a £25 Rating .	..	15	..	1	1	1	3	10	10	5	..	..	..	1	1	4	10	14	1	..
Number excluded by a £30 Rating.		Saved.	Remain excluded.																		
16	A mere excess .	4	12	..	1	1	2	4	10	10	2	..	..	..	1	2	5	10	12	..	..
	An excess of £1	4	12	..	1	1	2	4	10	10	2	..	..	..	1	2	5	10	12	..	..
	£2	3	13	..	1	1	2	4	10	10	3	..	..	..	1	2	5	10	12	1	..
	£3	2	14	..	1	1	2	4	10	10	4	..	..	..	1	2	5	10	13	1	..
	£4	2	14	..	1	1	2	4	10	10	4	..	..	..	1	2	5	10	13	1	..
	£5	2	14	..	1	1	2	4	10	10	4	..	..	..	1	3	5	10	13	1	..
	£6	2	14	..	1	1	2	4	10	10	4	..	..	..	1	2	5	10	13	1	..
	£7	2	14	..	1	1	2	4	10	10	4	..	..	..	1	2	5	10	13	1	..
	£8	2	14	..	1	1	2	4	10	10	4	..	..	..	1	2	5	10	13	1	..
	£9	1	15	..	1	1	2	4	11	11	4	..	..	..	1	2	5	11	14	1	..
	£10	1	15	..	1	1	2	4	11	11	4	..	..	..	1	2	5	11	14	1	..
	Total excluded by a £30 Rating. .	..	16	..	1	1	2	4	11	11	5	..	..	..	1	2	5	11	15	1	..

TEN POUND ELECTORS—Effect of Two Qualifications.

WATERFORD UNION—*concluded.*

Number of £10 Electors excluded by a single Qualification depending *on being rated* at £35.	Number of the preceding saved by an Alternative Franchise depending *on excess of Rating above Rent,* the excess required being as follows:—		Number remaining excluded.	Number of the excluded who hold: 100 Acres and upwards.	50 Acres and upwards.	40 Acres and upwards.	30 Acres and upwards.	20 Acres and upwards.	10 Acres and upwards.	5 Acres and upwards.	House only, or House and Land, under 5 Acres.	Extent not Returned.	Number of the excluded who pay Rent: £100 and upwards.	£50 and upwards.	£40 and upwards.	£30 and upwards.	£20 and upwards.	£10 and upwards.	£5 and upwards.	Under £5.	Pay no Rent.
21	A mere excess .	4	17	..	1	2	7	9	15	15	2	..	..	1	3	7	10	15	17	..	..
	An excess of £1	4	17	..	1	2	7	9	15	15	2	..	..	1	3	7	10	15	17	..	..
	An excess of £2	3	18	..	1	2	7	9	15	15	3	..	..	1	3	7	10	15	17	1	..
	An excess of £3	2	19	..	1	2	7	9	15	15	4	..	..	1	3	7	10	15	18	1	..
	An excess of £4	2	19	..	1	2	7	9	15	15	4	..	..	1	3	7	10	15	18	1	..
	An excess of £5	2	19	..	1	2	7	9	15	15	4	..	..	1	3	7	10	15	18	1	..
	An excess of £6	2	19	..	1	2	7	9	15	15	4	..	..	1	3	7	10	15	18	1	..
	An excess of £7	2	19	..	1	2	7	9	15	15	4	..	..	1	3	7	10	15	18	1	..
	An excess of £8	2	19	..	1	2	7	9	15	15	4	..	..	1	3	7	10	15	18	1	..
	An excess of £9	1	20	..	1	2	7	9	16	16	4	..	..	1	3	7	10	16	19	1	..
	An excess of £10	1	20	..	1	2	7	9	16	16	4	..	..	1	3	7	10	16	19	1	..
	Total excluded by a £35 Rating .	..	21	..	1	2	7	9	16	16	5	..	..	1	3	7	10	16	20	1	..
Number excluded by a £40 Rating.		Saved.	Remain excluded.																		
26	A mere excess .	6	20	..	1	4	10	12	18	18	2	..	..	3	6	10	13	18	20	..	..
	An excess of £1	6	20	..	1	4	10	12	18	18	2	..	..	3	6	10	13	18	20	..	..
	An excess of £2	5	21	..	1	4	10	12	18	18	3	..	..	3	6	10	13	18	20	1	..
	An excess of £3	4	22	..	1	4	10	12	18	18	4	..	..	3	6	10	13	18	21	1	..
	An excess of £4	4	22	..	1	4	10	12	18	18	4	..	..	3	6	10	13	18	21	1	..
	An excess of £5	4	22	..	1	4	10	12	18	18	4	..	..	3	6	10	13	18	21	1	..
	An excess of £6	3	23	..	2	5	11	13	19	19	4	..	..	3	6	11	14	19	22	1	..
	An excess of £7	3	23	..	2	5	11	13	19	19	4	..	..	3	6	11	14	19	22	1	..
	An excess of £8	3	23	..	2	5	11	13	19	19	4	..	..	3	6	11	14	19	22	1	..
	An excess of £9	2	24	..	2	5	11	13	20	20	4	..	..	3	6	11	14	20	23	1	..
	An excess of £10	2	24	..	2	5	11	13	20	20	4	..	..	3	6	11	14	20	23	1	..
	Total excluded by a £40 Rating .	..	26	1	3	6	12	14	21	21	5	..	..	3	6	11	15	21	25	1	..

RETURN of the NUMBER of rateable TENEMENTS in FIFTY UNIONS, classified according to the AMOUNTS at which they are valued, with the AREA and POPULATION of each Union.

ATHLONE UNION.

rns from Clerks of Unions. Classification according to Rating.

ral Divisions.	Area in Statute Acres. A.	R.	P.	Population according to Census of 1831.	Number of Tenements. Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and under £12.	£12 and under £14.	£14 and under £15.	£15 and under £16.	£16 and under £18.	£18 and under £20.	£20 and under £25.	£25 and under £30	£30 and under £40.	£40 and under £50.	£50 and upwards.
fary's. . .	12,197	0	0	7,599	647	96	88	31	54	22	69	33	26	21	29	16	49	28	25	22	33
gh . . .	11,360	0	0	3,355	256	23	22	22	17	9	34	15	8	11	22	11	20	6	17	5	24
. . . .	10,524	0	0	4,800	605	52	62	32	33	11	57	62	9	20	31	12	49	17	31	28	27
reagh. . .	5,321	0	0	1,898	189	6	8	9	11	9	16	8	3	3	6	4	12	10	12	6	13
ore . . .	10,465	0	0	3,494	343	14	6	15	17	14	27	5	6	2	12	5	16	18	21	8	35
ney . . .	9,102	0	0	3,494	364	27	20	12	19	18	22	18	7	3	7	9	12	12	9	3	25
wel . . .	10,154	0	0	2,314	274	15	12	18	14	7	33	22	4	6	8	8	10	8	18	13	23
. . . .	10,407	0	0	2,352	250	25	16	20	34	31	33	25	3	9	8	12	20	9	9	5	21
y, West . .	7,963	0	0	2,990	238	15	26	21	33	15	11	19	8	9	4	10	16	12	7	10	15
ghloe . .	9,489	0	0	3,306	238	32	13	31	30	11	25	25	7	5	11	9	16	9	10	2	27
. . . .	23,765	0	0	12,274	881	120	128	52	74	39	88	54	16	18	18	14	44	32	33	25	29
. . . .	13,246	0	0	4,948	378	46	31	20	14	5	11	9	1	1	4	1	5	6	7	2	15
n's . . .	11,634	0	0	2,136	310	54	15	24	35	13	32	16	1	4	2	6	7	..	4	4	11
. . . .	5,362	0	0	1,630	162	32	16	6	8	2	10	3	8	2	5	2	8	3	3	4	17
. . . .	8,482	0	0	3,492	338	34	47	35	30	13	18	15	4	4	7	4	1	1	5	1	12
y	8,860	0	0	2,564	283	30	40	27	20	16	9	9	1	2	5	4	10	1	5	4	15
. . . .	12,403	0	0	4,114	344	43	24	17	35	13	34	13	6	4	11	9	8	..	11	6	22
. . . .	6,358	0	0	1,661	189	18	24	10	13	4	15	5	5	3	1	1	5	3	3	..	8
haconnell. .	11,796	0	0	3,631	263	31	61	19	12	9	18	21	6	1	5	2	10	5	10	3	13
Total . .	198,888	0	0	72,052	6,552	713	659	421	503	261	562	377	129	128	196	139	318	180	240	151	385

BALLINASLOE UNION.

. . . .	8,986	0	0	4,209	524	80	34	28	16	21	33	10	1	3	2	9	10	11	15	6	16
. . . .	8,225	0	0	2,989	496	52	55	28	20	7	2	4	5	2	1	5	3	1	6	3	10
connell . .	3,710	0	0	1,714	243	31	15	5	10	2	2	3	..	..	6	3	2	..	4	1	4
loe . . .	5,505	0	0	7,123	674	61	76	36	43	19	31	23	7	25	12	17	26	26	37	17	22
li. . . .	9,159	0	0	3,718	456	32	19	16	13	8	14	6	1	5	5	4	11	4	14	7	21
gh . . .	7,655	0	0	3,719	448	42	27	13	10	7	15	5	3	2	3	6	4	4	7	3	21
an . . .	11,229	0	0	8,027	695	62	63	38	38	20	23	6	4	3	4	3	7	4	5	1	21
. . . .	9,556	0	0	5,401	572	63	70	26	23	11	13	..	3	1	4	1	2	2	3	4	14
kill . . .	11,383	0	0	5,002	472	67	47	36	38	14	22	12	8	4	7	5	7	4	5	4	26
gh . . .	15,660	0	0	5,870	605	75	60	27	19	21	37	16	5	6	6	10	6	12	13	7	27
an . . .	9,108	0	0	4,306	396	53	31	47	29	24	26	14	5	6	6	6	13	1	4	6	18
Ward . .	12,865	0	0	4,996	325	29	24	28	27	15	33	17	17	3	10	8	16	13	9	5	31
ell . . .	12,629	0	0	3,836	285	61	40	19	17	17	8	17	1	4	8	7	10	8	9	5	31
. . . .	9,716	0	0	2,362	159	31	19	22	15	16	9	12	5	1	6	3	5	1	3	4	23
n. . . .	16,568	0	0	5,087	358	48	59	35	27	20	30	18	7	5	18	12	19	11	10	7	55
er . . .	8,849	0	0	3,706	329	44	27	18	22	16	20	11	6	3	2	7	13	8	11	7	18
ormican . .	6,510	0	0	2,233	122	16	25	17	16	10	21	11	11	4	7	7	7	4	10	4	14
. . . .	10,176	0	0	6,029	496	68	48	56	29	26	36	34	3	7	10	10	14	5	7	4	13
he . . .	11,295	0	0	3,755	342	40	38	35	29	23	42	12	8	5	8	6	16	12	2	4	21
rt . . .	9,112	0	0	5,213	567	23	43	37	34	21	42	25	7	14	15	7	19	6	4	5	23
. . . .	14,399	0	0	5,915	694	50	45	30	20	32	29	24	6	7	18	14	16	5	10	9	30
kert. . .	12,276	0	0	4,002	301	30	58	34	24	20	41	17	10	9	13	7	21	17	10	5	29
Total . .	224,571	0	0	99,206	9,559	1,058	923	631	519	370	529	297	123	119	171	157	247	159	198	118	488

BALROTHERY UNION.

gan . . .	6,884	0	0	5,078	635	45	33	23	17	13	20	23	11	12	8	12	19	12	16	7	36
den . . .	3,948	0	0	1,011	87	6	2	8	4	..	15	7	4	4	5	..	6	2	8	6	17
trick . . .	7,173	0	0	4,046	552	29	20	25	14	3	28	13	4	13	8	12	17	11	20	14	38
. . . .	11,861	0	0	4,820	610	45	13	17	15	13	24	17	8	9	10	7	14	5	20	13	64
ghill . . .	4,529	0	0	1,052	18	7	2	2	3	2	4	6	2	..	3	3	6	3	5	6	33
od . . .	6,687	0	0	2,016	116	12	4	9	8	7	9	8	3	4	7	3	11	7	9	14	39
hen . . .	4,393	0	0	890	46	3	1	3	3	..	3	3	1	..	2	3	2	3	5	4	20
. . . .	9,938	0	0	3,617	299	23	24	12	19	10	28	19	4	8	6	5	8	11	14	14	52
ghan. . .	7,257	0	0	1,585	19	2	1	3	1	1	5	6	3	1	5	4	6	3	6	7	41
e. . . .	6,162	0	0	1,020	56	7	8	2	6	2	4	8	..	2	3	1	4	6	5	..	21
y. . . .	3,078	0	0	1,191	22	2	1	2	2	6	1	3	1	1	1	4	7	5	2	7	46
e. . . .	4,454	0	0	1,798	89	16	9	6	6	5	11	10	..	2	9	2	13	8	11	5	27
Total . .	76,364	0	0	28,124	2,549	197	118	112	98	62	152	123	41	56	67	56	113	76	121	97	434

BANBRIDGE UNION.

ge . . .	6,305	3	35	6,662	1,058	89	77	83	53	62	56	38	13	16	28	20	42	20	23	6	21
e	5,144	2	24	5,135	644	67	56	57	42	30	64	24	17	16	12	22	27	9	7	6	4
. . . .	4,838	0	34	2,942	282	28	21	21	20	22	21	14	8	6	18	6	13	10	12	7	11
. . . .	4,919	0	20	3,201	364	33	32	30	20	15	31	15	5	4	7	6	14	13	7	7	12
h. . . .	5,439	0	24	2,829	297	43	27	18	20	29	47	21	6	11	10	9	18	6	3	4	2
. . . .	4,947	1	14	2,046	279	26	24	24	16	11	13	10	1	5	5	..	14	1	1	3	1
ally . . .	6,444	0	16	4,134	389	42	42	44	28	32	51	26	9	11	15	6	20	13	12	7	9
h. . . .	6,440	0	21	5,299	886	74	37	44	29	29	34	10	8	11	11	7	10	6	4	3	30

BANBRIDGE UNION—*continued.*

Returns from Clerks of Unions. Classification according to R

Electoral Divisions.	Area in Statute Acres.			Population according to Census of 1831	Number of Tenements.															
					Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and under £12.	£12 and under £14.	£14 and under £15.	£15 and under £16.	£16 and under £18.	£18 and under £20.	£20 and under £25.	£25 and under £30.	£30 and under £40.	£4 ar unc £
	A.	R.	P.																	
Garvaghy . . .	5,761	2	39	2,712	251	22	16	20	19	17	34	17	7	11	24	5	19	15	17	
Balloolymore . .	5,113	3	28	2,667	193	32	24	25	30	17	33	18	7	12	17	6	22	9	10	
Annaclone . . .	6,482	3	21	3,426	346	49	40	23	19	15	37	24	7	10	12	10	29	22	16	
Loughbrickland . .	4,468	3	6	3,279	389	44	31	40	32	21	38	13	7	9	15	10	14	12	5	
Glaskermore . . .	5,017	1	32	2,778	276	20	20	19	20	18	28	12	8	4	17	8	14	14	18	
Scarva	4,098	1	19	3,024	365	41	43	34	24	13	35	14	6	11	5	4	7	3	4	
Ballybrick . . .	5,900	2	0	3,421	367	45	39	21	23	25	44	18	6	10	16	6	25	11	8	
Tierkelly	5,031	0	16	3,321	376	39	40	27	19	21	28	10	6	5	15	6	14	5	8	
Moneyslane . . .	6,760	0	22	3,783	475	42	46	34	13	24	26	23	7	10	18	7	19	4	3	
Ballyward . . .	5,651	1	10	3,338	468	55	30	32	22	25	34	12	3	5	4	1	4	1	3	
Leitrim	6,822	0	24	3,043	470	60	47	23	14	14	23	6	1	1	5	2	14	3	1	
Mullahead . . .	4,721	1	19	4,087	450	47	42	41	30	26	36	21	5	9	12	3	15	9	14	
Tandragee . . .	5,016	1	39	5,184	517	78	69	47	47	47	54	28	17	12	19	7	23	8	11	
Ballyshiel . . .	4,000	3	39	2,724	282	28	29	20	22	22	26	25	12	12	11	9	20	6	9	
Mullabrack . . .	3,849	3	25	2,745	332	39	47	31	26	27	29	20	4	4	10	11	9	2	8	
Total . .	123,175	3	7	81,780	9,756	1043	879	758	588	562	822	419	170	205	306	171	406	202	204	9

BANDON UNION.

Ballymoodan . .	11,941	0	0	10,581	734	52	40	45	46	40	73	57	22	24	32	33	76	45	66	2
Kilbrogan . . .	8,577	0	0	6,142	360	22	12	17	7	16	32	30	16	10	15	25	39	25	45	2
Clonakilty . . .	5,351	0	0	6,769	486	32	55	29	17	21	44	37	13	10	22	17	39	17	25	1
Kilmalooda . . .	7,177	0	0	3,317	39	3	15	9	4	7	10	19	9	5	10	9	17	24	19	
Kilmagross . . .	3,580	0	0	2,068	14	3	5	6	5	9	9	7	1	5	11	7	15	6	11	
Desert	3,166	0	0	2,189	66	7	8	5	7	6	18	12	10	3	6	6	13	11	12	
Ballinadee . . .	7,456	0	0	2,800	42	11	5	9	7	6	18	13	8	5	15	20	21	18	17	
Innishannon . . .	6,920	0	0	3,840	96	28	17	17	15	14	27	17	10	8	13	12	20	18	15	1
Kilbrittan . . .	4,601	0	0	1,607	10	3	3	5	3	2	9	10	6	3	5	9	17	15	14	
Rathclareen . . .	5,707	0	0	2,775	62	5	7	4	5	2	9	20	8	3	7	17	27	13	17	
Templequinlan . .	2,042	0	0	1,042	11	1	..	1	..	3	5	3	2	5	4	4	3	7	4	
Templeomalus . .	1,865	0	0	1,352	13	2	2	1	8	4	5	13	3	6	5	8	9	12	5	
Timoleague . . .	2,822	0	0	1,829	123	8	14	4	4	4	10	6	1	4	7	10	7	7	6	
Abbeymahon . .	4,410	0	0	3,563	62	19	20	20	7	14	24	17	8	7	8	8	21	12	15	
Lislee	6,708	0	0	2,316	198	18	11	18	31	16	28	24	15	13	13	19	26	15	18	1
Brinny	5,385	0	0	1,949	16	5	..	2	6	3	7	8	3	3	3	6	11	8	15	
Knockavilla . . .	6,989	0	0	2,184	34	5	3	8	4	5	5	11	6	7	10	12	16	15	32	1
Desertmore . . .	3,899	0	0	1,147	6	1	1	..	..	1	3	1	..	..	1	2	6	6	10	1
Kilbonane . . .	4,888	0	0	1,740	6	2	1	6	4	3	7	4	2	1	3	5	7	11	17	
Moragh	8,454	0	0	3,270	22	5	1	1	1	2	3	7	2	2	3	9	22	21	30	1
Kinneigh. . . .	14,808	0	0	5,708	97	6	11	4	10	4	13	10	11	7	20	8	29	29	50	3
Desertserges . .	11,364	0	0	5,687	29	16	6	8	12	11	17	20	17	16	10	13	28	32	33	1
Moviddy	12,818	0	0	5,448	60	11	6	6	5	7	14	8	2	6	10	11	31	16	33	2
Total . .	150,928	0	0	78,723	2,586	265	243	225	208	200	390	354	175	153	233	270	500	383	509	25

BELFAST UNION.

Belfast	4,155	0	0	55,031	4,655	1247	742	447	442	423	639	395	183	259	253	259	446	276	387	26
Greencastle . . .	3,075	0	0	1,607	202	21	6	1	..	1	5	2	..	..	1	2	11	8	5	
Ballygomartin . .	4,846	0	0	1,098	233	14	5	7	6	2	6	8	1	..	1	3	6	2	9	
Ballymurphy . .	3,207	0	0	1,575	147	9	4	4	1	3	9	5	1	3	8	..	9	13	8	1
White House . .	4,166	0	0	3,005	385	13	28	14	11	5	18	12	4	5	3	5	10	9	15	1
Carnmoney . . .	4,762	0	0	2,418	346	23	25	27	18	8	28	21	1	12	12	15	26	23	23	
Ballysillan . . .	6,957	0	0	2,088	142	15	7	12	5	11	18	10	5	11	21	12	16	15	23	
Ballymacarrett . .	2,077	0	0	6,339	695	196	102	8	50	29	36	26	7	5	8	6	17	14	17	1
Castlereagh . . .	3,198	0	0	1,469	169	15	6	5	4	12	11	9	3	7	11	6	27	15	12	1
Dundonald . . .	3,203	0	0	1,193	107	8	4	2	6	3	8	8	4	6	4	3	11	7	12	
Holywood . . .	4,868	0	0	2,960	353	29	21	11	20	13	37	30	11	9	14	10	33	11	27	
Ballyhackamore . .	3,188	0	0	1,729	240	5	6	3	5	8	5	4	3	4	5	2	10	10	13	
Total . .	47,702	0	0	80,512	7,674	1595	956	541	568	518	820	530	223	321	341	323	622	403	551	35

CARRICKMACROSS UNION.

Carrickmacross . .	5,465	1	6	6,140	393	57	66	38	32	32	42	35	18	10	22	16	27	18	15	1
Raferagh'. . . .	5,146	3	3	3,073	289	62	45	38	20	19	15	10	5	8	8	2	5	2	1	.
Drumgurra . . .	5,042	3	38	2,844	227	47	46	34	22	18	23	14	9	4	7	10	7	5	1	.
Ballymackney . .	3,566	2	26	2,590	183	22	22	21	11	9	31	21	7	6	10	6	9	6	9	
Dromcarrow . . .	4,040	0	26	2,525	236	41	45	31	18	17	25	6	5	2	9	4	4	4	..	.
Inagh	4,305	1	1	2,851	226	45	35	25	25	23	29	15	9	3	6	4	9	2	3	.
Lough Fea . . .	3,979	0	20	2,086	125	23	21	18	14	15	23	13	5	7	9	5	7	2	5	
Dromboory . . .	4,482	0	1	2,292	94	20	15	15	13	9	22	14	3	7	9	4	9	5	7	
Killybegs . . .	4,141	0	9	2,112	152	39	30	25	22	14	23	12	6	5	7	8	4	3	4	
Donaghmoyne . .	4,152	2	39	2,009	144	24	20	22	14	18	22	9	2	5	8	7	10	7	9	.
Kilmurray . . .	4,234	3	31	2,374	233	41	34	18	13	15	17	5	2	5	5	5	4	6	4	.
Crossalare . . .	3,874	1	21	2,193	277	43	35	19	15	9	23	8	3	1	8	..	3	2	2	
Bocks	3,978	3	28	2,308	237	33	42	22	18	16	18	9	4	2	1	2	1	..	2	.
Corracharry . . .	3,069	3	13	1,530	59	21	11	13	21	11	15	20	3	3	9	4	7	..	3	.
Total . .	59,480	0	22	36,927	2,875	518	467	339	258	225	328	191	81	68	118	77	106	62	65	20

CARRICK-ON-SUIR UNION.

ns from Clerks of Unions. Classification according to Rating.

ral Divisions.	Area in Statute Acres. A.	R.	P.	Population according to Census of 1831.	Number of Tenements. Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and under £12.	£12 and under £14.	£14 and under £15.	£15 and under £16.	£16 and under £18.	£18 and under £20.	£20 and under £25.	£25 and under £30.	£30 and under £40.	£40 and under £50.	£50 and upwards.
-on-Suir . .	14,833	0	0	11,115	1,150	97	59	68	36	58	64	54	17	9	36	39	67	54	62	33	90
. . . . .	2,349	0	0	1,853	118	8	10	6	8	7	8	6	5	5	3	7	8	6	9	6	10
Mockler . .	5,690	0	0	2,852	126	10	11	12	5	5	17	16	2	2	8	8	15	12	27	12	11
ight . . .	6,000	0	0	1,538	108	9	14	5	8	10	7	13	8	5	8	10	7	6	11	4	5
any . . .	5,690	0	0	970	18	5	8	8	4	2	9	9	9	2	5	3	3	5	5	1	2
. . . . .	5,855	0	0	2,342	78	15	9	12	8	6	17	11	3	1	15	13	21	10	6	9	31
. . . . .	10,000	0	0	3,946	199	24	20	15	6	17	25	23	9	9	12	9	25	31	23	12	24
ly . . .	3,119	0	0	1,260	30	3	7	11	3	3	13	7	2	3	8	5	7	7	3	5	3
re . . .	10,078	0	0	1,477	34	1	2	2	9	2	5	8	1	11	4	2	12	9	10	8	14
den . . .	7,553	0	0	1,756	18	4	2	2	2	1	2	..	..	3	..	4	5	4	6	5	31
. . . . .	16,198	0	0	1,573	27	7	2	5	2	2	3	..	1	3	1	4	5	6	12	9	53
. . . . .	4,800	0	0	2,220	459	6	7	3	2	5	1	1	1	1	2	1	4	4	5	11	22
kan . . .	11,544	0	0	7,357	537	27	34	8	16	2	24	23	8	10	22	15	29	30	50	27	90
Total . .	103,709	0	0	40,259	2,902	216	185	157	109	120	195	171	66	64	124	120	208	184	229	142	386

CASHEL UNION.

. . . . .	18,787	0	0	12,582	1,368	65	67	63	58	29	93	71	22	27	46	30	101	55	76	40	72
ehan . .	11,609	0	0	3,641	311	24	38	20	18	8	26	24	7	11	16	10	27	13	11	7	26
ie . . .	4,884	0	0	1,914	112	12	8	10	8	11	14	16	3	8	4	7	9	5	13	5	24
. . . . .	4,556	0	0	1,533	160	9	16	5	11	6	14	14	6	2	4	5	11	2	14	4	10
an . . .	6,862	0	0	2,372	145	13	9	6	10	3	9	16	5	8	7	9	19	9	11	13	33
rafton . .	13,452	0	0	4,702	292	30	31	20	15	19	29	16	11	11	17	18	26	22	36	18	50
ine . . .	6,483	0	0	1,754	134	5	4	6	6	8	8	6	2	..	2	3	11	6	13	6	33
. . . . .	12,133	0	0	6,443	957	54	49	21	24	20	29	32	17	8	21	17	35	24	32	26	51
lstown . .	10,624	0	0	2,879	230	22	19	10	8	10	24	11	4	4	13	9	22	16	18	10	46
n	8,025	0	0	2,392	205	20	7	9	9	10	12	24	7	4	11	8	27	13	21	10	20
. . . . .	8,016	0	0	1,647	136	9	12	10	2	5	10	7	2	5	3	7	14	12	7	9	26
. . . . .	7,681	0	0	2,226	157	16	5	6	6	1	9	7	1	10	3	4	12	3	18	10	41
ty . . .	11,778	0	0	3,600	274	17	32	15	16	18	24	36	7	10	15	6	23	12	12	9	22
. . . . .	10,440	0	0	2,221	190	12	16	12	14	14	26	11	4	6	8	11	22	8	8	6	19
ck . . .	10,758	0	0	5,302	368	33	30	15	24	16	41	17	5	10	14	13	27	10	19	12	27
un . . .	8,395	0	0	2,264	226	15	15	10	10	4	11	7	4	3	13	11	15	9	9	3	24
ile . . .	7,307	0	0	3,467	433	21	18	15	20	6	22	18	9	11	10	7	17	13	16	11	15
Total . .	161,790	0	0	60,939	5,698	377	376	253	259	188	401	333	116	138	207	175	418	232	334	199	539

CASTLEDERG UNION.

erg . . .	5,083	0	0	2,073	45	16	10	12	12	5	19	18	7	8	10	6	12	3	14	..	7
on . . .	7,409	0	0	2,419	80	30	14	24	24	11	24	17	9	3	5	5	4	1	5	1	1
re . . .	4,568	0	0	2,035	16	13	15	4	7	15	15	18	10	4	11	6	18	8	7	1	4
. . . . .	7,947	0	0	1,048	39	14	14	10	10	6	5	6	2	2	2	2	..	2	1	2	1
katall. . .	4,412	0	0	1,325	55	11	14	15	8	6	13	10	1	2	1	..	3	2	1	..	1
. . . . .	8,454	0	0	1,723	91	16	19	9	6	5	13	12	1	3	5	1	9	3	3	1	..
. . . . .	5,273	0	0	1,521	58	18	30	8	13	10	11	11	1	2	3	5	3	4	3	1	1
. . . . .	10,919	0	0	1,561	106	20	18	19	11	1	7	8	8	2	5	1	..	1	1	..	..
in . . .	4,824	0	0	877	75	7	7	6	2	3	12	5	1	..	3	2	1	2	1	..	2
ar . . .	10,567	0	0	502	62	5	5	7	2	1	1	1	2	..	2	..	..	..	..	..	..
acreegan .	4,181	0	0	1,819	10	2	3	8	7	6	15	18	4	1	15	6	14	5	5	1	..
. . . . .	8,228	0	0	898	89	24	18	14	3	5	3	4	..	..	..	1	2	..	..	..	..
. . . . .	5,734	0	0	1,808	43	14	13	17	17	5	19	18	4	2	9	3	11	4	2	..	5
re . . .	3,999	0	0	1,686	14	5	1	2	1	7	3	10	3	3	7	7	7	10	9	2	1
Total . .	91,598	0	0	21,295	783	195	181	155	123	86	160	156	53	32	78	45	84	45	52	9	23

CASTLEREA UNION, part of.

ah. . . .	14,928	0	0	4,474	639	84	40	50	13	30	17	14	3	3	4	3	6	3	2	6	15
ough . . .	16,107	0	0	4,390	521	79	38	19	20	19	4	9	1	4	2	1	7	..	2	..	3
na. . . .	21,344	0	0	9,113	1,049	105	65	54	44	30	44	22	9	11	19	16	26	13	11	10	31
. . . . .	15,590	0	0	4,140	519	94	44	34	31	12	21	13	6	3	14	1	7	3	6	3	7
glime . . .	14,528	0	0	5,622	670	94	66	42	30	22	28	24	14	5	5	4	7	2	6	5	7
park . . .	13,974	0	0	6,622	832	103	57	49	39	22	30	29	9	10	8	6	14	4	5	..	10
gare . . .	11,090	0	0	3,244	383	42	24	32	13	12	24	9	9	5	5	1	11	2	6	3	20
lunket . .	12,736	0	0	3,227	310	33	13	22	13	8	15	13	6	4	10	8	10	6	4	5	42
obber. . .	11,624	0	0	4,417	554	45	28	34	23	13	20	21	9	4	9	2	5	3	5	6	41
Total . .	131,921	0	0	45,249	5,477	679	375	336	226	168	203	154	66	49	76	42	93	36	47	38	176

CELBRIDGE UNION.

la	3,555	2	15	918	15	7	13	..	7	2	1	1	..	..	..	1	3	..	4	3	44
. . . . .	5,481	3	39	2,723	84	35	13	8	6	1	17	11	3	29	10	3	19	7	18	7	66
astle . . .	6,667	2	29	1,655	55	28	13	3	5	7	13	7	..	7	4	6	16	6	6	5	63
t	4,847	0	21	1,564	192	16	23	13	7	2	10	10	5	4	5	7	12	9	5	5	23
ole . . .	5,157	2	13	1,531	203	25	24	13	15	5	18	8	5	4	6	3	14	5	12	6	24
een . . .	8,219	0	15	1,680	52	10	12	4	6	6	4	3	1	1	2	3	11	3	12	5	54
a	5,080	0	27	1,173	48	13	5	2	2	2	4	2	1	1	1	1	2	4	6	5	24
. . . . .	4,164	0	9	2,235	202	53	11	7	4	4	19	10	1	7	3	4	11	4	13	4	30
rry . . .	8,390	0	10	1,601	105	2	3	4	3	2	8	3	1	2	2	1	5	5	8	5	44

CELBRIDGE UNION—*continued.*

Returns from Clerks of Unions. Classification according to

Electoral Divisions.	Area in Statute Acres. A.	R.	P.	Population according to Census of 1831.	Number of Tenements. Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and under £12.	£12 and under £14.	£14 and under £15.	£15 and under £16.	£16 and under £18.	£18 and under £20.	£20 and under £25.	£25 and under £30.	£30 and under £40.
Roddenstown	7,327	1	28	1,183	89	4	5	5	1	..	5	1	1	3	3	1	7	4	2
Celbridge	4,350	0	2	2,403	60	13	7	6	8	3	18	7	3	11	6	5	12	3	11
Donecumpher	5,803	1	25	1,920	38	8	14	4	4	3	10	11	3	2	5	3	6	6	10
Straffan	6,413	0	18	1,194	49	6	4	6	2	4	3	4	5	1	2	3	6	2	6
Leixlip	2,824	0	38	1,778	53	17	6	6	18	5	16	16	2	15	5	2	11	7	11
Maynooth	8,341	3	37	2,639	168	43	6	20	11	1	11	13	12	4	11	4	12	5	11
Total	86,623	2	6	26,197	1,413	280	159	101	99	47	157	107	43	91	65	47	147	70	135

CLOGHEEN UNION.

Cahir	16,095	0	0	9,229	1,190	72	63	52	39	19	56	54	10	12	27	12	30	23	25
Daragrath	4,038	0	0	2,341	109	13	10	6	8	7	16	14	2	7	2	3	4	7	5
Ardfinane	4,856	0	0	1,893	164	15	18	8	6	6	14	8	5	..	11	2	10	9	10
Tullamealon	4,219	0	0	1,835	118	7	8	8	9	16	16	15	8	3	5	4	9	6	10
Newcastle	9,022	0	0	2,455	366	12	7	11	9	5	15	12	4	6	6	6	14	7	5
Ballybacon	12,638	0	0	2,970	311	29	30	26	13	16	18	20	7	4	10	10	16	10	14
Tullahorton	7,717	0	0	1,965	180	17	13	16	6	11	10	13	3	4	6	9	12	11	10
Tubrid	13,864	0	0	4,744	446	33	30	26	20	18	40	30	9	12	15	16	30	15	12
Whitechurch	5,242	0	0	1,064	138	10	10	5	7	3	7	6	1	1	3	1	4	3	4
Clogheen	22,853	0	0	4,237	756	36	30	30	22	10	25	22	6	14	9	6	28	22	19
Ballypooreen	20,536	0	0	5,786	993	30	22	12	20	30	28	24	7	10	11	16	21	7	11
Kilbenny	15,350	0	0	3,507	634	25	24	19	9	12	20	15	2	4	8	5	5	11	5
Total	136,430	0	0	42,025	5,405	299	265	219	168	153	265	233	64	77	113	90	183	131	130

CLONMEL UNION.

Clonmel	13,733	0	0	16,140	480	143	85	70	97	57	84	65	32	33	25	35	126	63	116
Ditto, rural portion					231	19	12	10	6	11	6	8	1	9	10	9	15	19	28
Kilsheelan	10,785	0	0	1,389	125	8	5	8	6	2	6	1	..	4	2	1	8	10	6
Temple Etney	2,377	0	0	1,437	140	4	2	8	2	2	5	8	3	..	1	2	8	4	4
Lisronagh	3,615	0	0	1,378	51	8	5	7	..	3	5	5	2	1	5	2	3	4	1
Newchapel	4,749	0	0	2,085	117	9	26	9	8	12	15	11	4	2	4	2	11	7	10
Innislonaghty	8,993	0	0	3,015	325	19	16	12	6	4	12	13	5	12	8	7	8	7	20
Kilronan	27,202	0	0	5,170	431	26	44	28	20	22	35	45	6	11	16	15	36	22	23
St. Mary's	5,221	0	0	3,387	379	19	23	11	8	12	17	5	1	5	4	2	4	2	9
Killaloan	4,099	0	0	841	77	..	4	6	2	..	1	7	..	..	..	2	4	1	1
Rathgormack	8,099	0	0	2,252	112	..	10	10	4	1	6	9	3	3	10	7	4	8	17
Total	88,873	0	0	37,094	2,468	255	232	179	159	126	192	177	57	80	85	84	227	147	235

CORK UNION.

City of Cork	13,848	0	0	95,363	6,478	693	670	310	760	251	686	560	224	266	313	292	616	419	539
Inniskenny	12,955	0	0	6,179	826	20	18	13	8	10	22	29	7	15	17	24	30	36	43
Carrigaline	12,867	0	0	7,161	984	45	37	25	21	21	34	20	6	17	16	5	33	21	47
Monkstown	2,732	0	0	3,906	424	35	35	27	28	5	47	30	6	13	12	9	50	18	28
Cove	6,631	0	0	11,089	863	98	75	31	43	18	37	17	15	37	25	35	67	62	73
Ballincollig	7,461	0	0	3,398	428	9	6	1	7	2	12	13	1	5	7	3	15	7	15
Blarney	7,239	0	0	2,516	214	17	7	3	3	2	11	3	0	1	4	8	14	5	11
Inniscarra	9,977	0	0	3,432	425	17	10	10	9	15	8	18	4	11	7	12	16	18	24
Grenagh	13,250	0	0	5,043	678	39	31	21	13	20	37	25	5	6	12	18	21	18	26
Whitechurch	10,687	0	0	2,856	283	17	6	4	3	5	9	6	9	..	5	5	15	19	15
Carnavar	15,749	0	0	4,634	743	37	32	33	18	12	33	37	16	8	14	17	20	8	26
Rathcoony	9,132	0	0	4,019	528	31	24	9	12	9	23	13	2	5	5	5	16	9	23
Kilquane	10,022	0	0	3,366	337	5	14	13	8	8	17	14	1	3	1	5	17	9	7
Glanmire	10,138	0	0	5,377	738	21	14	10	10	10	24	11	..	10	3	8	7	26	32
Total	142,688	0	0	158,339	13, 49	1,084	979	510	943	388	1,000	796	296	397	441	446	937	675	909

COOTEHILL UNION.

Cootehill	8,271	0	0	7,335	627	141	86	86	59	56	70	54	19	15	19	15	18	11	13
Ashfield	11,093	0	0	6,557	225	91	77	68	53	59	67	56	26	15	25	18	32	14	9
Tullyvin	5,796	0	0	3,033	90	24	23	23	28	23	32	39	7	5	9	6	19	6	8
Drumgoon	6,605	0	0	4,269	232	93	57	43	31	22	34	25	7	3	4	8	18	4	4
Drung	9,105	0	0	5,054	129	86	77	76	72	29	73	54	15	15	23	13	15	13	10
Rakenny	7,314	0	0	4,270	72	45	45	65	59	37	59	46	18	12	16	21	23	1	11
Larah	8,693	0	0	3,171	79	51	49	46	36	27	53	31	8	8	12	8	14	6	10
Knockbride	12,538	0	0	6,819	178	99	96	56	65	35	73	43	14	14	27	20	30	9	12
Cormeen	11,588	0	0	6,654	181	129	98	76	51	46	71	46	21	23	30	15	26	12	10
Dartrey	12,280	0	0	7,511	171	101	73	77	68	45	98	62	28	28	27	23	40	12	18
Aghabog	7,888	0	0	5,405	149	99	60	62	62	38	67	49	13	9	18	22	27	7	7
Drum	5,378	0	0	3,394	92	25	22	30	31	25	39	48	19	10	19	16	23	5	3
Total	106,549	0	0	63,472	2,225	984	763	708	615	442	736	553	195	157	229	185	285	100	115

DROGHEDA UNION.

.eturns from Clerks of Unions. Classification according to Rating.

ectoral Divisions.	Area in Statute Acres. A.	R.	P.	Population according to Census of 1831.	Number of Tenements. Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and under £12.	£12 and under £14.	£14 and under £15.	£15 and under £16.	£16 and under £18.	£18 and under £20.	£20 and under £25.	£25 and under £30.	£30 and under £40.	£40 and under £50.	£50 and upwards
Mary's	9,397	3	27	7,032	774	55	52	26	41	22	41	41	15	12	19	28	33	24	32	18	77
ianstown	12,000	0	0	2,783	41	6	2	10	11	3	4	7	14	2	4	5	14	9	14	5	69
mullen	9,307	0	14	2,529	52	8	9	8	2	9	1	3	5	1	2	7	10	7	14	7	59
lcath	10,689	3	5½	3,279	97	9	12	20	12	9	14	7	5	7	10	6	18	10	18	8	61
eek	9,776	2	36	3,023	149	11	21	7	4	5	10	9	4	3	7	2	9	10	10	13	54
Lifont	5,893	3	10½	1,236	19	6	9	8	4	4	5	7	2	4	3	1	2	6	6	6	35
Peter's, East	3,592	2	15	17,402	1,017	87	63	51	44	55	43	30	17	14	26	30	45	48	28	24	41
Peter's, West	6,157	3	19		1,072	69	76	55	70	81	77	57	22	23	41	28	90	33	83	43	66
naster Boice	5,696	0	14	1,742	54	19	28	15	8	9	22	15	6	7	3	5	12	10	6	10	14
monfechin	6,913	2	34	3,525	240	11	11	16	22	25	20	14	13	11	12	7	33	12	16	8	22
gher	6,291	1	37½	3,098	146	14	9	14	12	12	3	15	6	3	8	5	13	5	14	4	26
art	5,323	0	13	2,045	26	4	19	8	11	4	10	4	3	2	7	14	11	4	9	5	20
lary	6,226	2	4¾	1,987	81	33	21	15	25	13	14	7	7	4	2	7	5	5	3	4	21
Total	97,266	2	30¼	49,681	3,768	332	332	253	266	251	264	216	119	93	144	145	295	183	253	155	565

NORTH DUBLIN UNION.

th City	No return			100,273	1,474	451	135	265	278	60	814	468	41	619	252	162	747	682	1,035	775	1,673
lock	5,143	0	0	2,579	342	7	5	3	3	3	2	5	4	2	7	5	8	7	12	4	82
tarf	1,368	0	0	3,436	187	5	14	3	17	2	16	7	7	12	9	2	43	16	25	12	46
fleknock	4,683	0	0	4,554	322	30	13	31	15	8	21	11	4	11	8	2	10	10	17	6	65
achardstown	8,480	0	0	1,910	134	5	4	3	2	4	6	2	1	2	2	2	5	8	8	3	74
mcondra	2,077	0	0	4,617	258	7	10	3	26	10	13	20	21	8	24	20	30	24	47	29	72
glas	7,790	0	0	2,628	258	12	9	2	8	3	13	8	3	4	4	3	9	6	12	15	101
nevin	4,954	0	0	2,829	127	6	9	2	7	..	37	16	9	8	6	1	17	18	15	11	81
rth	4,422	0	0	2,419	329	12	13	8	12	6	5	8	2	5	2	6	8	3	10	9	41
Total	38,917	0	0	125,245	3,431	535	212	320	368	96	927	545	92	671	314	203	877	774	1,181	864	2,235

SOUTH DUBLIN UNION.

Andrew's	667	2	27	140,000	24	38	7	26	8	2	103	50	33	68	39	27	89	145	177	169	544
Audeon's					307	67	63	21	21	9	3	374	82	76	69	69	129	108	133	88	98
tle					52	28	44	4	8	..	94	68	29	39	47	17	97	108	195	124	165
Catherine's					208	57	59	3	24	..	320	115	46	38	38	18	80	46	76	49	46
ege					201	34	32	6	11	..	159	55	20	52	30	34	111	112	114	91	188
James's					299	72	63	5	14	..	299	104	27	50	43	7	93	61	86	49	81
rion					137	72	19	8	9	..	115	65	30	23	17	25	40	43	66	83	427
Patrick's					191	82	49	12	15	..	273	144	56	84	66	37	241	176	261	163	182
Stephen's					44	36	15	4	7	..	62	46	13	12	11	8	27	40	45	47	717
ndalkin	3,888	3	21	2,993	243	16	10	9	6	8	25	12	6	3	9	6	4	13	18	9	67
nybrook	1,011	2	21	12,094	512	50	57	12	83	24	63	71	46	32	39	25	76	49	75	29	53
nerstown	3,411	2	23	4,707	497	33	16	17	36	7	24	14	17	10	13	5	16	7	8	11	75
mines	1,102	2	28	9,973	298	54	35	35	60	9	73	51	38	31	33	61	165	111	252	144	234
nfarnham	3,930	2	9	5,594	449	25	31	11	23	6	18	26	10	8	9	21	25	41	70	16	106
ught	16,764	3	38	4,485	362	34	42	27	28	26	23	25	11	13	12	7	45	17	19	13	11
Stechurch	7,441	1	25	2,921	306	5	11	3	5	2	5	10	3	4	3	1	11	3	9	7	72
Total	38,219	1	32	182,767	4,130	703	553	203	358	93	1,659	1,230	467	543	478	368	1,249	1,080	1,604	1,092	3,066

DUNGANNON UNION.

gannon	1,228	0	0	3,847	425	48	46	48	39	8	54	26	18	24	18	12	31	20	29	9	11
aghmore	6,472	0	0	5,439	462	46	56	58	26	28	44	38	8	8	11	6	9	10	18	2	9
sdermot	4,895	0	0	3,012	163	52	33	25	23	17	29	17	6	9	13	9	9	6	9	1	3
nore	7,369	0	0	2,226	254	52	44	18	19	18	34	17	6	2	6	3	5	3	4	3	..
navaddy	4,929	0	0	2,233	149	36	28	19	23	15	28	18	2	3	3	4	5	2	..	1	..
lecaulfield	5,796	0	0	4,117	324	58	47	39	28	21	47	24	11	7	10	4	12	4	8	4	3
nanese	5,899	0	0	3,439	158	46	32	37	30	17	39	32	12	6	5	8	14	7	7	1	6
hnahoe	8,474	0	0	2,700	131	34	37	24	23	16	34	21	8	4	8	4	9	2	5	1	3
ymagrane	5,945	0	0	2,911	110	42	44	45	19	29	28	23	6	9	16	15	12	9	9	1	4
ry	4,713	0	0	2,274	89	38	29	34	25	18	34	27	12	5	18	4	14	6	7	..	..
ferburn	5,172	0	0	2,509	67	16	19	9	24	9	31	34	8	9	12	5	24	12	13	5	5
ourb	6,865	0	0	5,175	363	47	54	46	49	22	54	43	11	10	15	19	23	10	10	3	3
	5,765	0	0	4,856	435	62	46	48	38	20	44	37	10	12	18	20	22	9	13	11	13
naspil	5,754	0	0	4,986	274	48	38	43	26	27	34	33	11	8	16	14	22	5	13	4	9
ygortreany	4,166	0	0	2,864	179	46	26	27	15	12	33	19	11	4	8	7	14	2	5	4	2
agh	4,494	0	0	3,293	169	47	28	15	24	16	28	14	7	4	8	4	17	8	14	7	12
yniskin	5,008	0	0	4,750	391	56	48	40	27	15	37	20	3	7	5	6	15	9	6	3	13
nagh	4,211	0	0	2,995	295	45	37	33	28	18	29	14	7	5	6	2	9	2	3	2	..
ntjoy	5,319	0	0	2,449	264	44	46	29	22	18	34	19	11	4	16	6	4	1	8	1	1
Total	102,474	0	0	66,075	4,702	863	738	637	508	344	695	476	168	140	212	152	270	127	181	63	97

DUNGARVAN UNION.

garvan	17,310	3	16	16,028	1,455	73	85	46	39	25	71	79	15	38	28	14	81	45	74	41	101
nore	25,687	2	9	7,407	937	42	22	18	15	15	33	18	4	13	14	13	26	22	37	16	30
ge	5,557	3	20	1,874	35	6	10	4	6	6	12	9	3	7	7	4	27	4	13	12	26
alebeg	6,164	0	7	3,170	87	18	13	12	5	4	14	15	9	4	10	5	15	15	19	10	28
hmore	6,561	1	20	3,386	177	18	12	17	9	8	21	13	9	9	7	7	24	6	12	2	13

DUNGARVAN UNION—*continued.*

Returns from Clerks of Unions. Classification according to Ra

Electoral Divisions.	Area in Statute Acres.	Population according to Census of 1831.	Number of Tenements.																
			Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and under £12.	£12 and under £14.	£14 and under £15.	£15 and under £16.	£16 and under £18.	£18 and under £20.	£20 and under £25.	£25 and under £30.	£30 and under £40.	£40 and under £50
	A. R. P.																		
Aglish	11,029 0 28	4,762	244	21	20	22	15	5	16	18	4	6	21	4	27	13	19	15
Whitechurch	8,780 3 0	3,176	105	10	11	4	7	2	8	7	2	3	2	1	18	6	15	4
East Modeligo	3,463 2 0	592	9	1	1	1	2	1	2	3	..	..	6	..	4	5	11	7
Colligan	3,684 0 0	1,009	21	1	3	2	3	4	6	7	3	..	3	2	6	7	3	6
Seskinane	14,494 0 5	2,162	39	1	7	11	..	6	10	2	18	4	21	2	26	9	13	13
Kilgobinet	14,831 3 27	2,369	47	13	11	6	7	2	24	16	1	3	11	5	30	11	12	6
Kilrossanty	18,438 1 20	3,119	61	4	5	5	7	2	8	10	3	2	12	7	15	9	19	20
Fews	6,359 2 0	1,247	6	4	..	..	3	..	3	1	2	1	5	1	8	5	10	4
Stradbally	9,809 0 0	3,398	109	15	12	8	7	5	9	6	2	4	8	9	18	10	20	20
Ballylaneen	7,067 1 0	3,835	236	10	9	10	4	8	5	6	6	1	5	1	16	8	16	17
Total	159,239 0 32	57,534	3,568	237	221	166	129	93	242	210	81	95	160	75	341	175	293	193
DUNMANWAY UNION.																			
Dunmanway	32,471 0 0	11,405	497	30	28	22	16	20	29	37	14	18	24	20	76	45	67	55
Ballymoney	6,971 0 0	3,802	147	10	2	8	5	4	14	16	15	7	14	7	24	15	24	17
Kilmeen	8,324 0 0	3,980	38	9	5	4	5	4	9	10	7	1	9	13	28	15	23	23
Kilmichael	15,072 0 0	5,130	39	1	4	2	3	2	14	10	3	1	8	8	31	25	47	28
Kilmurry	4,583 0 0	1,473	3	..	2	1	..	1	..	4	2	..	6	4	14	12	12	7
Inchigeela	21,720 0 0	2,385	7	4	1	6	4	3	7	4	4	7	14	9	23	18	25	11
Drinagh	3,402 0 0	1,963	21	4	5	1	8	3	15	7	9	1	3	5	8	1	10	6
Total	92,543 0 0	30,138	752	58	47	44	41	37	88	88	54	35	78	66	204	131	208	147
DUNSHAUGHLIN UNION.																			
Dunboyne	14,153 0 0	2,428	64	15	15	6	11	3	5	4	4	2	6	4	6	8	8	8
Donaghmore	8,714 0 0	1,250	49	4	4	3	..	1	4	4	1	3	..	2	5	3	1	5
Ratoath	9,931 0 0	1,779	57	12	11	8	6	4	6	3	3	1	7	3	9	4	14	6
Kilbrew	8,442 0 0	1,560	58	7	2	3	3	5	3	7	1	1	6	3	2	7	5	2
Dunshaughlin	10,707 0 0	2,547	112	10	9	4	6	3	5	11	1	2	3	3	6	4	5	5
Culmullin	9,511 0 0	1,587	36	5	3	6	3	1	4	6	3	1	..	1	6	8	7	3
Kilmore	9,325 0 0	1,587	45	5	5	1	1	1	3	2	1	1	4	3	10	5	12	11
Kilmessan	6,306 0 0	1,662	66	5	13	12	3	7	10	5	1	1	7	3	10	5	7	8
Killeen	7,187 0 0	1,593	24	6	15	1	3	5	2	3	1	2	3	..	8	2	3	4
Skreen	9,485 0 0	2,086	48	7	6	2	5	4	10	4	3	3	4	3	6	5	8	2
Rathfeigh	7,028 0 0	1,275	37	8	3	2	4	4	8	4	3	1	2	2	8	6	8	3
Garristown	8,260 0 0	2,886	270	19	26	18	13	10	16	19	5	5	6	5	9	13	17	7
Total	109,049 0 0	22,240	866	103	112	66	58	48	76	72	27	23	48	32	85	70	95	64
EDENDERRY UNION.																			
Cadamstown	10,877 1 3	2,105	252	7	6	7	11	8	13	10	5	3	7	3	10	4	14	7
Ballinadrimna	6,902 1 26	2,111	249	8	12	9	3	4	6	8	1	2	4	6	8	2	7	8
Carbury	11,133 2 14	2,062	194	5	..	8	3	2	3	..	1	1	1	..	2	6	7	3
Ardkill	12,883 0 29	2,076	317	8	6	6	3	2	9	2	3	2	2	1	8	3	7	6
Rathangan	12,458 1 24	3,039	383	15	17	11	6	16	15	12	6	6	13	4	22	16	20	9
Ballyboggin	6,221 3 36	1,477	159	8	2	6	4	3	7	4	1	1	5	2	5	3	4	7
Clonard	11,163 0 11	3,259	393	18	9	19	7	18	14	16	9	5	12	14	8	10	11	3
Mylerstown	5,987 1 8	1,559	196	4	3	2	3	..	8	9	..	2	1	4	4	3	6	6
Cloncurry	9,618 2 37	1,157	162	8	4	8	3	3	2	3	1	3	1	4	..	4	8	1
Castlejordan	4,485 1 25	1,545	199	9	4	10	8	2	9	16	3	..	3	5	16	3	2	4
Edenderry	17,395 0 15	4,535	408	26	31	31	26	14	27	22	10	8	15	10	25	16	19	11
Ballinakill	6,763 0 38	1,081	48	5	4	3	..	2	3	4	1	2	2	3	1	6	3	4
Clonsart	23,539 0 29	3,811	388	23	28	25	19	14	41	21	8	14	9	9	21	13	17	15
Ballymackwilliam	4,977 1 11	1,156	155	5	..	..	2	1	1	3	..	1	..	4	2	1	..	1
Ballyburley	5,395 3 26	1,305	138	1	4	1	3	..	1	3	1	2	5	2	3	3	8	2
Clonmore	7,177 0 31	1,630	189	1	5	7	3	3	5	5	..	..	2	4	6	11	2	7
Croghan	8,226 0 7	1,628	227	5	10	5	4	6	11	3	1	4	5	6	5	..	1	4
Total	165,205 1 10	35,536	4,057	156	145	158	108	98	175	141	51	56	87	81	146	104	136	98
FERMOY UNION.																			
Ardnageehy	21,257 0 0	4,593	513	19	7	17	84	16	25	19	9	4	11	15	26	12	21	11
Rathcormac	22,487 0 0	7,806	811	38	40	18	15	14	31	21	10	7	18	15	18	25	26	22
Castlelyons	14,492 0 0	6,595	619	12	5	12	12	18	22	16	3	4	6	13	18	13	31	15
Ahern	3,481 0 0	1,367	120	1	2	1	2	1	3	1	..	..	2	2	2	2	8	2
Knockmourne	11,154 0 0	3,432	386	6	10	7	3	3	6	11	4	6	1	6	13	18	19	17
Ballynoe	8,135 0 0	2,692	241	4	4	7	1	2	7	7	6	3	4	4	4	7	8	7
Mogeely	9,781 0 0	3,094	270	17	6	8	9	12	9	7	..	5	8	5	14	7	12	6
Macroney	13,831 0 0	4,480	588	25	14	13	21	9	32	15	11	3	7	13	19	12	5	6
Kilworth	9,798 0 0	4,446	602	19	17	9	6	10	16	10	6	6	9	5	12	9	8	5
Mitchelstown	15,383 0 0	8,961	900	63	49	42	47	48	69	69	25	41	17	19	35	27	32	6
Marshalstown	7,477 0 0	2,509	147	18	9	8	16	14	27	19	7	5	16	7	18	12	11	3
Kildorery	3,133 0 0	1,943	143	10	11	2	9	6	3	3	4	6	3	..	12	3	9	1
Templemologga	4,939 0 0	1,351	160	8	3	8	3	8	3	15	..	1	7	3	5	3	1	5
Farriby	5,690 0 0	2,058	184	5	3	10	4	6	9	12	2	3	4	8	6	2	7	4
Glanworth	9,399 0 0	4,453	415	20	11	4	3	6	18	18	10	5	9	18	19	16	31	15
Kilgullane	5,115 0 0	1,196	108	3	6	4	4	6	11	4	..	6	6	7	3	11	23	8

FERMOY UNION—*continued.*

Returns from Clerks of Unions. Classification according to Rating.

Electoral Divisions.	Area in Statute Acres.				Population according to Census of 1831.	Number of Tenements.																
	A.	R.	P.			Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and under £12.	£12 and under £14.	£14 and under £15.	£15 and under £16.	£16 and under £18.	£18 and under £20.	£20 and under £25.	£25 and under £30.	£30 and under £40.	£40 and under £50.	£50 and upwards.
Kiletownroche	7,476	0	0		3,869	389	7	9	8	6	5	2	6	..	1	2	1	14	7	19	8	96
Ummer	6,204	0	0		1,782	119	..	5	5	2	1	4	5	2	4	5	2	14	4	5	11	29
Whooly	10,423	0	0		3,264	375	17	8	7	8	2	16	12	1	5	14	6	17	12	10	6	128
Itty	6,189	0	0		3,233	196	6	6	1	8	7	7	6	4	3	7	3	14	8	7	4	25
Noy	7,978	0	0		9,524	820	69	54	21	25	14	21	37	10	16	22	18	49	15	34	6	188
Ryillane	5,698	0	0		2,357	229	6	8	1	8	6	6	9	5	5	9	10	14	20	7	12	20
Total	209,520	0	0		85,005	8,335	373	287	213	296	214	347	322	119	139	187	180	346	245	334	180	1769
GOREY UNION.																						
Ey	20,201	0	21		7,199	548	44	34	47	38	27	74	52	16	27	33	26	79	49	56	33	74
Greney	16,734	3	36		4,288	216	21	17	22	21	10	34	29	15	15	21	13	56	36	49	26	59
Gfield	11,442	2	38		2,274	242	8	7	5	9	8	7	20	1	4	5	7	8	16	12	8	27
Yellis	9,727	3	37		2,181	122	3	1	7	1	3	17	19	6	12	15	10	23	34	23	11	19
Minogue	9,628	1	29		2,296	293	15	18	16	21	8	23	17	11	2	10	18	25	13	26	5	18
Nclin	11,747	3	14		3,034	217	15	15	13	10	18	23	16	12	11	16	17	27	24	28	12	36
Ycanew	10,755	2	27		3,407	369	24	16	18	9	14	18	13	7	12	13	8	22	17	22	14	46
Omolin	18,440	0	17		5,491	479	37	20	29	25	26	35	39	13	12	27	21	39	25	38	27	60
Rtown	7,895	0	24		2,581	383	21	20	11	11	10	23	18	1	6	8	7	26	14	16	8	26
Is	11,123	2	31		3,361	373	20	16	18	14	10	29	20	7	19	8	15	30	27	23	24	34
Total	127,697	2	34		36,112	3,242	208	164	186	159	134	283	243	89	120	156	142	335	255	293	168	399
GORT UNION.																						
Nacduagh	7,922	0	0		3,780	197	36	22	21	16	24	31	22	14	5	10	13	36	17	7	2	9
Gh	11,554	0	0		5,343	137	19	23	17	14	4	27	21	5	3	13	7	17	8	14	6	31
Irton	5,296	0	0		2,930	182	20	16	10	4	8	19	16	5	3	4	4	19	9	11	12	9
Varra	16,933	0	0		5,430	185	32	21	18	13	9	31	30	9	7	10	10	12	11	21	17	34
Eenavarra	11,971	0	0		3,597	50	5	6	6	2	4	3	5	1	2	4	2	7	9	11	8	31
Eeneen	10,453	0	0		2,892	78	21	16	20	15	10	21	7	2	4	4	3	11	7	5	3	17
Nhan	15,963	0	0		3,805	178	36	8	12	18	15	28	23	5	4	6	12	20	9	13	7	33
Omas	6,441	0	0		3,066	54	11	11	14	2	9	7	8	2	3	8	4	8	1	5	8	15
Eacanty	8,809	0	0		4,544	77	10	5	12	4	1	13	8	3	3	4	9	8	13	16	9	20
Eedy	11,494	0	0		2,800	16	1	4	2	1	1	6	5	1	3	1	3	4	5	9	10	27
Total	106,836	0	0		38,187	1,154	191	132	132	89	85	186	145	47	37	64	67	142	89	112	82	226
KANTURK UNION.																						
Kturk	14,043	0	0		6,070	93	18	16	6	11	20	22	25	8	16	8	11	33	31	45	33	47
Market	48,408	0	0		8,574	192	33	30	26	11	11	30	30	14	26	25	23	60	43	59	22	56
Lemagner	7,912	0	0		2,853	44	3	5	7	1	2	7	3	3	2	8	4	13	12	24	9	54
Pmeen	18,582	0	0		5,935	276	20	18	19	20	10	30	22	8	7	14	14	18	10	20	18	36
Mtariffe	14,106	0	0		5,926	84	11	12	8	5	7	9	16	2	6	9	10	20	18	27	13	59
Hane	32,212	0	0		7,321	105	8	19	16	13	17	28	35	12	11	15	16	37	44	54	22	43
Un	13,106	0	0		4,385	40	6	3	7	3	2	18	15	5	7	15	6	26	18	27	25	37
Rin	13,470	0	0		4,292	84	6	14	5	6	11	12	20	4	2	14	10	20	28	40	23	56
Heen	34,606	0	0		9,367	151	21	28	30	31	9	43	27	11	20	19	29	49	23	33	28	43
Ckatemple	5,604	0	0		1,928	29	4	2	3	2	4	6	4	8	7	5	5	9	16	21	11	22
Ovaldaly	16,959	0	0		3,229	38	10	9	7	11	10	17	10	6	7	20	18	29	11	26	10	13
Ilease	7,988	0	0		2,368	29	5	6	8	9	7	9	5	10	6	11	7	15	14	10	13	15
Olane	10,054	0	0		4,014	82	6	4	4	4	6	9	10	..	3	10	12	25	12	28	15	45
Ndrum	17,317	0	0		5,582	83	5	5	5	4	6	11	8	7	2	10	7	21	24	36	25	122
Total	254,367	0	0		71,844	1,330	156	171	151	131	122	251	230	98	122	183	172	375	304	450	267	648
KILKEEL UNION.																						
Keel	9,435	0	13		3,544	558	55	31	25	27	25	35	31	18	2	13	5	8	1	6	3	3
Rne Park	5,847	3	31		3,015	290	43	49	47	21	24	28	7	4	7	4	4	7	1	4	4	4
Encastle	9,598	0	15		3,514	440	49	42	42	28	23	18	18	8	7	10	4	17	3	6	6	3
Ykeel	12,961	3	39		1,952	266	16	21	20	10	11	19	9	6	4	5	4	9	5	3	4	..
Fertown	10,005	3	31		2,781	391	41	19	15	10	13	19	18	5	4	6	2	3	1	1	3	3
Nny	7,383	0	5		3,361	437	81	41	35	19	13	24	9	2	..	6	1	1	2	3	2	1
Ansford	10,601	3	23		3,159	338	44	47	28	22	21	19	26	11	8	10	9	7	1	9	3	6
Trevor	6,767	3	23		2,830	277	45	56	37	25	9	17	15	2	6	6	3	10	7	15	8	14
Owen	5,748	2	26		1,163	124	18	17	20	14	7	20	8	3	2	2	..	3	6	2	..	2
Ghera	3,178	2	22		1,514	217	31	22	14	19	5	17	12	8	3	7	4	8	5	6	4	6
Total	81,529	0	28		26,833	3,338	423	345	283	195	151	216	153	67	43	69	36	73	32	55	37	42
KILMALLOCK UNION.																						
Tree	12,229	0	0		4,364	440	13	6	11	11	8	11	11	4	5	7	10	20	14	32	19	83
Nisteranenagh	4,551	0	0		1,738	79	2	4	2	2	3	..	2	3	2	10	6	8	6	7	3	32
Ircorney	2,821	0	0		1,559	184	5	7	4	4	1	1	5	..	2	3	3	12	7	12	9	23
Inlough	5,162	0	0		2,959	253	15	15	15	3	6	9	15	7	2	10	8	19	9	30	15	30
Gstal	6,878	0	0		3,976	274	9	9	6	8	8	7	16	5	4	5	18	24	19	25	18	55

KILMALLOCK UNION—*continued.*

Returns from Clerks of Unions. Classification according to R

Electoral Divisions.	Area in Statute Acres. A.	R.	P.	Population according to Census of 1831.	Number of Tenements. Under £5.	£5 and under £6.	£6. and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and under £12.	£12 and under £14.	£14 and under £15.	£15 and under £16.	£16 and under £18.	£18 and under £20.	£20 and under £25.	£25 and under £30.	£30 and under £40.	£4 and und £5
Knockaney	8,552	0	0	4,868	407	17	11	7	9	6	18	14	1	4	6	8	22	19	32	2
Uregare	5,747	0	0	2,43	152	3	2	4	4	5	10	5	2	5	4	3	24	14	29	1
Bruff	6,978	0	0	5,318	632	30	28	22	17	10	28	15	9	11	16	6	14	14	19	1
Dromin	9,623	0	0	2,842	188	6	8	7	7	3	4	5	3	..	2	7	10	6	19	1
Kilmallock	3,950	0	0	3,239	356	22	11	9	17	9	17	13	4	6	4	5	20	12	15	7
Tankardstown	9,862	0	0	2,754	207	17	10	5	6	9	2	3	9	1	2	6	10	12	34	2
Ballyshonboy	4,582	0	0	1,607	126	5	3	5	..	1	3	..	1	1	1	5	6	6	10	7
Ardpatrick	16,997	0	0	3,771	360	12	11	13	8	6	13	7	8	3	12	8	16	15	26	27
Ballinvana	7,454	0	0	3,834	409	3	8	4	4	7	10	6	1	1	4	2	18	15	20	23
Kilfinane	6,258	0	0	4,437	488	29	27	20	18	15	22	22	7	8	8	8	19	17	23	5
Kilflynn	5,032	0	0	1,562	168	8	9	7	7	3	7	9	5	2	3	4	9	5	9	6
Glenroe	6,867	0	0	1,856	193	4	6	2	3	5	6	3	3	3	8	7	11	10	20	7
Ballylanders	7,725	0	0	2,999	284	22	14	11	9	10	20	18	4	8	10	13	27	19	20	10
Glenbrohane	5,991	0	0	2,501	238	7	10	5	2	3	14	12	4	3	5	8	23	15	19	20
Knocklong	5,288	0	0	2,832	264	9	11	6	5	6	5	5	6	4	2	5	12	8	17	15
Galbally	15,287	0	0	5,563	330	22	26	19	14	13	28	37	16	15	21	22	49	30	41	30
Charleville	9,408	0	0	7,797	723	22	19	17	15	25	20	28	16	15	11	20	44	20	30	26
Total	167,242	0	0	74,810	6,755	282	255	201	173	162	255	251	118	105	154	182	417	292	489	331
LIMERICK UNION, part of.																				
Limerick	29,879	2	6	66,554	3,734	331	301	190	275	110	374	228	112	123	166	128	332	210	364	211
Patrickswell	11,412	2	10	5,404	83	28	13	14	32	13	24	20	8	6	19	10	26	29	30	14
Crecora	9,467	2	34	5,263	175	29	11	20	16	14	15	16	17	11	25	7	30	22	27	12
Fedamore	10,227	1	26	4,937	83	28	13	14	32	13	24	20	8	6	19	10	26	29	30	14
Ballybricken	9,767	2	1	4,622	132	12	21	11	5	3	14	13	6	2	17	21	32	32	24	27
Kilmurry	10,113	1	9	2,863	124	12	6	10	6	11	26	15	5	15	16	6	23	19	45	21
Cahirconlish	6,897	0	20	3,954	91	13	12	11	8	2	7	12	1	3	10	5	10	10	32	15
Cappamore	6,143	1	0	3,534	137	16	15	23	17	5	14	13	5	6	3	8	26	7	13	11
Doon	4,734	0	4	790	17	3	4	7	3	4	9	10	2	0	2	1	5	5	2	..
Abington	17,376	0	29	5,758	139	11	30	10	19	10	28	28	25	4	15	17	40	27	41	28
Murroe	3,735	3	31	1,541	28	3	4	..	5	4	6	17	6	8	7	4	10	9	11	11
Castleconnell	5,330	1	33	5,298	219	20	24	25	25	14	28	29	16	7	16	18	17	13	13	8
Total	125,085	0	3	110,518	4,962	506	454	335	443	203	569	421	211	191	315	235	577	412	632	372
LISBURN UNION.																				
Lisburn	1,120	0	0	5,745	605	58	31	37	41	31	60	70	15	21	41	21	36	18	34	15
Lissue	1,704	0	0	1,613	204	19	7	9	9	11	14	14	..	4	6	2	8	2	5	3
Knocknadona	3,709	0	0	1,960	226	21	21	16	11	13	14	12	9	11	15	2	17	5	16	6
Maghnagall	2,839	0	0	1,182	152	9	7	8	6	8	9	6	7	4	7	4	16	8	11	9
Maghoramisk	3,144	0	0	1,700	209	5	8	6	5	10	15	6	3	6	7	11	10	10	15	7
Glynave	5,767	0	0	2,779	245	31	31	20	26	16	25	23	13	13	18	15	23	10	15	7
Ballyscolly	4,649	0	0	2,265	266	20	10	10	17	6	23	17	9	4	4	5	12	10	9	10
Legatariff	3,648	0	0	2,165	246	16	20	12	9	5	21	10	6	9	8	4	19	13	13	10
Tullyrusk	4,777	0	0	1,274	61	20	9	20	17	15	25	13	8	12	8	4	9	10	2	3
Islandkelly	6,852	0	0	2,575	234	32	32	33	21	16	38	31	5	9	17	16	12	10	4	4
Derryaghy	5,618	0	0	2,666	274	23	20	19	20	11	17	17	3	6	9	5	16	14	12	11
Malone	3,739	0	0	1,651	219	3	6	4	1	3	6	4	3	3	7	3	12	10	15	8
Breda	5,520	0	0	3,644	492	24	14	15	14	13	15	19	6	8	14	13	24	9	19	9
Ballymarbrenan	5,175	0	0	2,681	169	18	27	13	23	9	29	31	14	16	14	14	24	17	16	7
Drumbo	6,558	0	0	3,176	342	31	30	19	24	19	22	30	11	18	21	11	31	16	16	4
Killany	3,365	0	0	1,570	135	12	7	3	7	10	6	19	4	1	10	7	15	9	18	7
Saintfield	4,463	0	0	3,091	318	30	27	32	30	22	40	23	17	8	12	11	19	15	9	6
Ouley	3,733	0	0	2,881	148	20	15	12	15	9	35	17	11	4	18	21	23	20	18	7
Drumbeg	2,375	0	0	1,977	365	22	18	23	16	11	22	17	5	5	13	6	11	8	12	4
Blaris	3,058	0	0	2,606	333	34	33	23	16	11	17	16	11	6	7	6	14	10	16	6
Maze	4,801	0	0	3,435	396	39	34	23	22	26	31	14	8	5	5	7	10	5	6	3
Hillsborough	4,663	0	0	3,724	356	40	35	22	31	16	41	24	16	8	19	16	21	10	14	9
Ballyworfy	3,713	0	0	2,662	239	20	13	17	17	29	28	18	10	5	13	15	17	7	12	3
Annahill	6,752	0	0	3,755	263	17	18	21	37	15	32	19	13	17	33	27	36	19	17	10
Glasdrumman	4,756	0	0	2,708	283	36	15	32	17	22	16	22	11	9	10	6	15	4	7	2
Dromara	6,082	0	0	3,083	240	35	20	25	31	18	21	26	7	10	18	11	27	17	12	7
Ballykeel	5,480	0	0	3,633	307	17	21	18	22	13	44	21	10	14	14	15	18	15	33	6
Total	118,060	0	0	72,201	7,327	652	529	492	505	388	666	539	235	236	368	278	495	301	376	183
LISMORE UNION.																				
Lismore	9,108	2	0	5,656	269	20	24	16	29	21	32	24	20	10	11	15	37	22	28	23
Ballysaggartmore	21,121	0	0	2,710	109	43	36	21	24	16	18	23	6	4	5	4	7	4	6	3
Cappoquin	16,951	2	0	5,589	347	39	44	29	30	28	30	26	10	8	18	19	33	22	23	25
Macollup	15,026	1	0	4,926	223	37	16	14	13	16	22	9	7	..	7	5	10	8	8	10
Castle Richard	5,234	0	0	1,811	80	4	3	5	2	3	9	4	4	6	5	1	7	5	11	3
West Modeligo	9,854	1	0	2,413	64	9	3	5	6	11	14	14	6	10	8	6	15	21	19	17
Tallow	11,283	3	0	7,243	401	33	34	21	25	15	29	26	10	15	18	24	27	18	31	15
Templemichael	7,680	2	0	2,573	55	10	6	8	5	9	13	10	5	3	6	7	14	7	18	12
Killcockin	4,103	1	0	1,461	27	1	3	2	4	3	2	3	3	2	1	5	7	7	6	6
Total	100,363	0	0	34,382	1,575	196	169	121	138	122	169	139	71	58	79	86	157	114	150	114

LISTOWEL UNION.

Returns from Clerks of Unions. Classification according to Rating.

Electoral Divisions.	Area in Statute Acres. A.	R.	P.	Population according to Census of 1831.	Number of Tenements. Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and under £12.	£12 and under £14.	£14 and under £15.	£15 and under £16.	£16 and under £18.	£18 and under £20.	£20 and under £25.	£25 and under £30.	£30 and under £40.	£40 and under £50.	£50 and upwards.
Listowell	12,581	1	28	..	978	36	22	22	14	16	33	28	19	15	22	17	47	27	31	12	23
Gnusborough	12,800	0	16	..	237	3	13	10	4	6	27	16	7	16	14	7	31	11	22	13	17
Knockanure	8,958	3	14	..	150	3	1	7	..	2	4	4	3	1	5	16	31	18	13	13	4
Newtown Sandes	9,808	3	12	..	256	5	10	23	16	13	29	17	4	11	10	16	32	10	14	7	8
Tarbert	8,493	2	0	..	505	27	27	25	29	17	28	26	14	19	8	16	21	16	11	9	14
Ballylongford	13,812	1	32	..	675	39	32	27	27	33	19	38	17	14	24	21	24	16	6	7	12
Lisselton	7,980	2	38	..	249	1	5	9	7	5	8	19	8	1	7	2	7	8	14	6	16
Killahinny	4,979	3	18	..	304	6	4	6	5	5	13	6	1	4	3	2	2	7	10	6	10
Kilconly	7,943	2	39	..	211	1	2	3	14	1	13	6	2	6	12	2	21	5	13	8	3
Rattoo	6,900	1	0	..	348	33	26	18	7	10	4	11	8	8	8	5	11	16	20	6	10
Drumkeen	8,795	2	30	..	623	36	20	25	18	23	24	18	21	10	11	6	16	17	16	3	4
Ballyheigue	8,233	1	17	..	446	34	36	15	26	13	17	26	7	7	3	4	5	3	2	..	4
Kilmoily	6,958	0	38	..	553	16	12	13	12	16	28	23	10	5	21	11	15	19	30	14	13
Ardfert	5,036	0	31	..	445	17	8	6	14	4	5	3	..	3	7	5	11	10	20	3	11
Abbeydorney	5,836	2	20	..	329	12	13	7	7	4	7	6	3	7	6	14	16	7	21	13	14
Killaghin	3,819	0	10	..	128	4	2	3	4	5	6	6	2	4	6	4	13	9	4	5	10
Kiltoomy	8,436	2	8	..	306	11	19	9	6	4	29	14	4	..	14	9	29	15	34	17	17
Killyn	10,378	1	6	..	108	16	16	5	7	8	6	9	3	1	..	1	6	5	1	2	4
Kilfeighney	6,657	3	18	..	181	5	8	10	7	2	12	9	3	2	3	7	21	8	16	6	11
Kilshinane	15,343	0	20	..	183	2	6	8	..	5	8	9	6	14	5	10	14	16	13	10	3
Duagh	16,480	2	1	..	407	11	18	10	6	12	36	34	15	10	7	8	45	14	21	2	8
Total	190,235	0	36	65,198	7,622	318	300	261	230	204	356	328	157	158	196	183	418	257	332	162	216

LONDONDERRY UNION.

City and Suburbs	767	0	0	13,750	1,001	216	103	69	79	55	169	96	19	67	65	46	94	62	89	62	119
Upper Liberties	4,251	0	0	1,824	42	13	6	8	10	10	9	6	3	6	10	3	12	12	13	6	17
Lower Liberties	7,589	0	0	4,236	57	8	11	9	10	4	17	11	3	8	14	8	20	17	28	10	32
Waterside	4,144	0	0	3,331	134	22	12	20	18	7	22	16	8	8	8	10	16	23	28	12	23
Lough Enagh	6,786	0	0	2,648	30	10	9	8	6	4	12	10	4	6	12	9	14	12	18	14	22
Muff	6,966	0	0	2,910	62	16	15	16	15	20	24	19	4	8	9	9	19	10	11	7	17
Tamnaherin	9,925	0	0	3,094	53	12	17	6	22	15	21	17	2	3	10	8	21	3	11	4	5
Glendermot	7,260	0	0	3,188	48	8	15	18	18	20	17	25	8	6	17	10	18	21	11	5	8
Ardmore	5,358	0	0	1,975	47	11	3	15	8	5	11	2	5	1	3	3	15	3	11	..	14
Bonds Glen	6,980	0	0	2,369	28	9	16	10	4	9	17	13	4	2	6	9	13	8	4	6	6
Claudy	5,208	0	0	2,202	54	11	28	12	14	7	13	10	4	1	6	2	5	5	3	1	3
Ballymullins	8,737	0	0	2,767	132	48	33	34	19	16	16	8	3	6	4	..	5	1	3	1	1
Banagher	9,370	0	0	2,435	168	36	27	18	11	16	6	3	3	4	3	2	2	1	1	1	1
Kilderry	7,604	0	0	4,475	67	15	12	14	7	4	27	20	..	11	11	4	12	5	9	3	3
Three Trees	6,993	0	0	1,275	36	23	5	8	9	5	13	8	2	1	4	1	9	4	5	1	4
Birdstown	5,927	0	0	1,685	38	7	22	13	10	7	12	16	1	10	6	10	8	8	4	3	3
Fahan	6,986	0	0	2,684	130	12	23	12	12	5	9	14	5	4	5	10	6	7	15	4	7
Inch Island	3,099	0	0	1,068	13	4	3	2	1	3	3	4	3	1	5	3	3	4	7	6	4
Burt	7,873	0	0	2,508	6	5	2	3	3	3	2	6	1	1	3	4	6	11	28	12	31
Newtoncunningham	4,933	0	0	1,850	12	6	1	3	1	6	4	9	5	6	4	3	12	20	17	16	14
Castleforward	4,882	0	0	2,258	24	3	6	1	2	5	6	11	1	2	6	3	17	4	16	15	13
Killea	7,561	0	0	2,974	26	5	9	8	5	4	8	11	8	5	13	4	13	9	21	16	32
Total	139,199	0	0	65,506	2,208	500	378	307	284	230	438	335	96	167	224	161	340	250	353	205	379

LONGFORD UNION, part of.

Newtownforbes	9,752	0	0	5,000	507	46	32	33	32	29	30	35	7	12	9	9	15	15	11	13	21
Killashee	14,427	0	0	4,134	551	30	32	22	26	20	26	18	3	7	14	15	20	9	15	5	23
Ratheline	12,883	0	0	3,036	277	22	18	26	21	24	36	22	12	17	14	17	23	15	12	6	6
Cashel	22,150	0	0	5,087	559	57	76	44	51	27	50	26	13	20	15	20	23	15	15	3	5
Kilcommock	12,142	0	0	3,815	419	21	18	9	25	13	31	26	13	1	24	12	23	16	10	8	16
Taghsheenod	5,713	0	0	2,553	261	20	17	11	13	12	30	26	7	9	5	11	18	9	6	10	11
Taghsheeny	4,880	0	0	2,477	162	9	19	6	8	13	14	18	9	11	7	9	9	5	8	9	7
Forgnay	8,686	0	0	3,722	413	32	24	14	11	11	31	18	7	9	16	14	10	6	9	5	18
Drumlish	16,179	0	0	8,016	880	184	140	107	65	48	68	37	13	25	11	15	27	15	16	4	11
Ballinamuck	17,307	0	0	6,065	557	92	73	59	59	44	50	30	6	14	20	16	14	5	11	..	2
Total	124,119	0	0	43,905	4,586	513	449	331	311	241	366	256	90	125	135	138	182	110	113	63	120

LURGAN UNION.

Lurgan	2,940	1	22	5,615	698	92	53	58	38	33	70	51	17	9	23	14	29	16	20	6	12
Cornakinegan	3,687	3	36	2,538	324	18	29	19	11	11	20	23	5	6	4	9	13	8	6	4	15
Brownlow's Derry	2,762	1	35	2,675	391	40	26	23	12	11	18	19	2	6	5	5	3	5	4	..	8
Carrowbrack	2,746	2	22	2,636	396	32	20	21	18	10	22	13	5	3	3	6	10	6	13	2	7
Kernan	4,168	0	30	4,425	665	46	42	36	26	19	28	21	7	3	5	5	13	5	6	..	4
Montiaghs	5,927	0	0	2,891	308	47	31	25	29	11	28	15	8	2	5	4	8	4	3	1	8
Tartaraghan	5,567	2	35	3,444	707	50	49	30	25	23	23	11	5	9	4	3	7	2	4	2	3
Drumcree	4,709	3	18	3,029	638	38	27	14	7	17	25	14	7	4	7	4	11	7	5	7	5
Breagh	3,648	0	15	3,392	388	29	36	19	28	12	28	36	11	8	9	6	16	5	9	5	3
Portadown	4,944	1	31	5,725	865	74	60	60	42	23	68	32	18	33	22	11	31	14	22	10	14
Aghalee	2,498	3	23	1,411	158	9	6	5	3	4	9	6	1	7	5	4	9	3	5	8	12
Aghayallen	5,467	2	26	3,573	602	27	18	16	12	14	23	16	7	9	8	9	12	6	11	8	10
Badenderry	4,109	0	7	1,725	263	14	9	7	6	10	12	11	7	3	6	6	8	8	7	6	13
Moira	6,059	1	4	3,802	391	36	35	37	22	14	32	31	12	12	16	16	26	15	19	9	19
Tullylish	4,710	0	19	4,846	719	34	42	30	26	17	32	21	4	7	10	8	13	6	5	6	6

LURGAN UNION—*continued.*

Returns from Clerks of Unions. Classification according to Rating

Electoral Divisions.	Area in Statute Acres. A.	R.	P.	Population according to Census of 1831.	Number of Tenements. Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and under £12.	£12 and under £14.	£14 and under £15.	£15 and under £16.	£16 and under £18.	£18 and under £20.	£20 and under £25.	£25 and under £30.	£30 and under £40.	£40 and under £50.	£ a u wa
Maralin	3,889	3	30	2,543	350	22	20	19	13	9	12	14	5	7	11	8	13	4	8	4	1
Ballyleney	3,871	1	21	2,112	232	16	23	7	12	6	13	13	5	14	14	9	12	8	6	5	1
Warringstown	4,059	0	20	4,006	583	40	25	19	19	10	22	24	8	8	11	9	9	7	8	8	
Donacloney	3,008	2	9	1,871	250	9	15	13	10	8	9	9	8	6	5	4	13	3	9	6	1
Total	78,776	3	5	62,259	8,928	673	566	458	359	262	494	380	142	156	173	140	256	132	170	97	1
MACROOM UNION.																					
Macroom	4,861	0	0	5,353	575	29	16	19	13	16	17	16	3	13	7	10	18	16	25	14	4
Ballyvourney	26,525	0	0	3,676	29	14	22	9	18	13	42	20	13	8	20	11	57	17	36	10	1
Clondrohid	27,443	0	0	5,609	35	4	11	10	9	3	27	10	13	9	19	19	55	59	83	22	4
Kilnamartyr	11,021	0	0	2,604	28	16	9	9	10	5	12	10	6	9	17	16	13	19	13	13	2
Kilcorney	12,046	0	0	1,725	51	6	5	4	3	3	8	3	3	4	13	13	12	6	11	6	2
Macloneigh	3,826	0	0	1,520	15	2	1	..	2	2	..	1	1	1	2	..	4	..	5	14	3
Kilmurry	10,778	0	0	4,188	85	2	5	3	1	3	3	8	1	10	8	7	16	13	19	24	6
Aglish	6,689	0	0	2,522	37	1	5	1	2	5	4	10	..	1	3	5	10	15	11	19	3
Aghina	9,152	0	0	2,442	57	8	2	6	2	2	7	6	5	3	5	4	4	11	16	13	4
Ahabullogue	18,130	0	0	5,054	135	21	24	10	13	19	33	19	9	11	17	15	31	26	26	18	4
Donoughmore	21,595	0	0	6,794	105	36	16	21	12	23	27	30	14	13	35	27	54	37	40	40	4
Cannavee	5,114	0	0	1,778	39	7	1	..	5	..	3	3	..	1	..	3	2	5	8	9	4
Magourney	5,814	0	0	2,392	165	8	3	5	3	3	11	3	1	7	4	6	10	1	13	15	3
Matehy	7,036	0	0	2,156	45	2	3	1	3	5	12	7	..	4	9	5	16	14	25	11	4
Ovens	4,715	0	0	1,953	29	7	2	1	8	2	6	7	1	1	4	5	17	11	12	5	3
Cveleary	20,237	0	0	3,400	27	14	7	6	16	13	20	20	9	6	13	15	17	20	16	8	1
Total	194,981	0	0	53,166	1,457	177	132	105	120	117	232	173	79	101	176	161	336	270	359	241	57
MALLOW UNION.																					
Mallow	8,586	0	0	9,804	747	34	39	31	19	21	46	28	14	34	22	20	58	51	47	43	12
Ballyclough	10,150	0	0	4,016	172	7	9	8	8	8	7	13	3	2	14	5	12	16	17	25	8
Kilshanick	27,009	0	0	8,057	354	32	29	30	29	25	46	40	16	23	26	30	36	45	31	24	5
Ballinamona	11,171	0	0	4,148	136	9	27	18	5	11	21	28	5	12	19	15	22	18	21	19	3
Rahan	10,028	0	0	3,781	290	29	35	19	15	10	35	26	6	6	15	6	13	5	13	5	1
Monanimy	8,698	0	0	2,751	146	15	17	7	6	3	9	14	5	2	..	10	19	11	8	4	26
Clenor	7,508	0	0	2,436	41	2	3	2	6	2	5	6	2	3	3	7	18	12	15	17	4
Caherduggan	7,289	0	0	2,651	39	3	2	2	4	..	7	7	2	3	8	4	14	8	30	25	5
Doneraile	25,649	0	0	7,728	641	29	30	27	36	25	52	37	19	12	18	19	36	26	45	27	97
Buttevant	13,712	0	0	6,323	180	24	19	13	13	10	12	3	5	4	11	9	16	13	37	16	107
Liscarroll	4,230	0	0	2,135	174	10	7	3	6	5	9	1	1	3	3	3	2	4	13	15	25
Churchtown	9,545	0	0	3,508	161	6	23	7	10	2	10	7	1	2	3	4	15	10	15	24	68
Emphrick	6,180	0	0	1,738	66	2	2	6	5	2	1	3	2	2	1	2	5	5	4	6	42
Total	149,755	0	0	59,076	3,147	202	242	173	162	124	260	213	81	108	143	134	266	224	296	250	779
NAAS UNION.																					
Kill	10,542	0	0	2,141	214	8	9	7	5	8	9	7		6	11	3	14	10	15	7	57
Bodenstown	9,083	0	0	1,013	94	8	8	3	4	1	3	5	3	4	2	3	4	2	3	4	48
Naas	8,814	0	0	6,116	620	68	39	24	25	11	47	41	7	24	20	17	42	22	23	17	55
Rathmore	7,756	0	0	1,493	96	7	6	2	8	4	9	7	8	2	3	7	12	6	14	15	39
Killashee	6,695	0	0	1,469	111	6	6	4	6	5	16	9	7	1	4	2	11	6	12	9	29
Carnalway	4,559	0	0	1,394	52	7	5	3	3	4	7	3	3	1	5	2	2	4	3	3	33
Killtown	6,310	0	0	1,478	158	7	6	3	9	4	5	6	2	1	6	5	12	4	9	4	36
Kilcullen	5,563	0	0	2,503	315	21	11	11	19	6	28	24	7	5	11	7	17	11	11	5	22
Usk	4,685	0	0	1,755	161	9	10	2	6	5	10	7	7	2	8	6	11	5	11	7	19
Clane	4,669	0	0	2,121	344	22	10	8	9	8	12	8	1	3	3	3	9	5	6	5	21
Timahoe	14,050	0	0	2,141	258	12	14	11	3	7	6	11	3	3	3	6	7	8	12	6	40
Downings	7,144	0	0	2,687	282	15	11	10	10	2	10	8	1	4	2	1	8	10	7	2	26
Caragh	5,950	0	0	1,407	102	7	14	5	7	3	10	5	2	6	8	..	13	5	8	6	23
Kilmeague	10,202	0	0	2,985	336	35	23	18	10	11	15	9	4	4	6	1	13	7	8	10	27
Rathernan	8,023	0	0	1,556	188	8	5	7	5	2	13	4	4	4	6	5	8	2	12	8	31
Old Connell	6,372	0	0	1,165	114	8	7	4	1	1	1	4	1	..	2	..	5	1	7	2	24
New Bridge	7,637	0	0	2,290	260	10	7	8	5	5	13	9	3	5	4	2	17	5	6	5	39
Moorfield	5,411	0	0	1,752	182	13	4	9	1	3	10	5	2	3	1	1	7	3	8	5	28
Kildare	6,741	0	0	3,346	432	24	26	26	18	16	30	18	8	6	9	9	18	6	26	14	49
Ballysax	7,213	0	0	1,859	213	20	12	4	10	6	8	10	3	..	5	6	12	8	18	9	40
Ballymore Eustace	7,954	0	0	2,876	380	23	13	22	12	12	24	17	7	4	5	4	19	4	10	10	44
Blessington	17,495	0	0	2,460	204	20	14	27	18	7	24	19	10	6	9	14	25	13	17	18	69
Boystown	14,033	0	0	2,505	254	23	19	15	14	11	6	4	6	8	8	11	6	6	16	13	29
Total	186,901	0	0	50,512	5,370	381	279	233	208	142	316	240	106	102	141	115	292	153	262	184	828
NEWCASTLE UNION.																					
Abbeyfeale	19,802	1	14	4,242	283	10	10	9	9	4	50	18	5	8	7	10	30	20	36	20	34
Ardagh	6,745	3	15	2,722	123	11	6	2	6	3	9	5	3	3	4	6	9	6	11	14	29
Ballingarry	17,442	3	30	8,651	569	39	29	19	22	18	32	35	11	23	12	16	44	26	54	21	86
Castletown	10,114	3	19	4,524	422	25	22	19	19	25	39	14	10	9	11	12	26	19	24	12	41
Clouncagh & Clonulty	8,342	3	20	2,724	154	16	11	4	13	4	16	8	4	3	12	8	6	16	24	22	34
Dromcolloher	6,548	0	13	2,674	198	13	12	12	10	9	9	12	7	7	4	10	11	13	26	13	36

NEWCASTLE UNION—*continued.*

Returns from Clerks of Unions. Classification according to Rating.

Electoral Divisions.	Area in Statute Acres. A.	R.	P.	Population according to Census of 1831.	Number of Tenements. Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and under £12.	£12 and under £14.	£14 and under £15.	£15 and under £16.	£16 and under £18.	£18 and under £20.	£20 and under £25.	£25 and under £30.	£30 and under £40.	£40 and under £50.	£50 and upwards
Killeedy	32,701	3	15	5,337	168	6	14	14	14	5	20	27	12	16	25	16	54	34	39	19	44
Kilmeedy	8,685	2	22	3,814	246	19	15	13	13	12	20	10	14	6	12	16	24	28	39	15	29
Killoughlohane	5,658	1	33	1,673	134	5	13	4	8	1	4	4	3	5	5	5	19	5	11	3	14
Mahoonagh	12,771	3	20	2,846	170	6	5	6	14	16	15	10	4	9	15	14	34	34	51	29	50
Monagea	23,272	0	28	4,711	358	17	15	12	12	9	22	26	11	12	20	19	28	19	56	29	69
Newcastle	8,852	2	15	5,467	349	28	20	9	15	16	36	28	9	9	12	11	34	12	44	18	58
Rathronan	21,147	2	4	2,265	144	9	6	19	12	5	7	9	9	4	9	2	21	24	36	12	25
Total	182,087	0	8	51,650	3,318	204	178	142	167	127	279	206	102	114	148	145	340	261	451	227	549

NEWRY UNION.

Newry	6,205	0	0	10,004	1,182	187	109	62	86	50	93	61	32	30	34	36	80	36	74	57	65
Ouley	5,123	0	0	2,974	205	28	30	27	26	24	35	37	11	6	19	14	21	17	14	5	10
Crobane	5,370	0	0	3,601	401	55	27	26	40	12	29	20	5	7	10	6	17	5	3	9	4
Donaghmore	4,544	0	0	2,378	123	12	18	5	19	19	21	23	10	4	14	6	23	14	27	7	7
The Glen	3,839	0	0	2,685	61	7	12	7	18	15	34	12	16	8	14	13	29	23	13	4	8
Warrenpoint	5,003	0	0	4,925	287	56	57	48	50	35	56	55	30	9	23	11	16	21	8	4	13
Upper Clonallan	6,683	0	0	3,789	537	78	66	38	26	20	24	15	4	9	8	3	8	1	3	2	1
Rathfryland	5,233	0	0	4,419	602	69	76	41	42	36	59	47	21	19	22	17	24	11	10	4	4
Drumgath	4,853	0	0	2,683	226	56	41	36	25	28	27	22	10	7	13	4	9	3	4	2	3
Hilltown	8,902	0	0	2,687	288	35	35	28	18	31	42	18	9	4	15	6	6	2	5	1	4
Clonduff	8,617	0	0	4,891	329	98	58	55	36	25	37	20	6	6	8	3	9	6	4	3	3
Ballybot	5,473	0	0	6,046	630	162	111	82	58	47	53	48	16	17	34	19	52	24	45	16	53
Mullaglass	3,583	0	0	2,289	191	21	28	27	13	14	27	18	10	9	5	1	18	11	4	2	5
Pointepass	7,485	0	0	5,311	424	66	62	49	46	27	64	48	26	14	30	25	38	19	16	8	7
Mountnorris	4,833	0	0	3,276	296	35	26	16	18	10	37	25	16	9	15	19	34	13	17	8	8
Belleck	5,546	0	0	3,193	179	42	43	50	31	22	33	28	7	11	18	14	14	7	10	7	1
Tullyhappy	4,838	0	0	3,133	345	33	48	27	35	30	35	31	18	10	27	17	29	5	17	3	2
Ballymire	7,376	0	0	2,729	242	29	51	24	35	18	48	25	10	9	24	8	10	3	3	2	3
Jonesborough	6,001	0	0	3,792	716	75	38	16	10	7	9	1	2	3	2	1	5	..	..	1	2
Killevy	7,832	0	0	4,199	545	92	62	31	25	12	16	8	3	2	4	1	3	..	1	..	2
Camlough	7,702	0	0	4,572	454	87	50	41	34	31	45	19	12	8	8	4	6	2	4	2	5
Forkhill	5,730	0	0	3,187	602	79	43	32	31	8	18	7	2	4	2	..	5	..	5	2	2
Latbirget	5,752	0	0	2,670	436	81	45	18	27	14	16	7	3	1	1	..	1	..	1	2	..
Total	136,523	0	0	89,433	9,301	1,483	1,136	786	749	535	858	595	279	206	350	228	457	223	288	151	212

NEWTOWN LIMAVADY UNION.

Newtown Limavady	2,120	0	0	3,610	354	39	30	33	23	9	17	22	11	11	9	5	12	8	18	7	21
Fruithill	6,447	0	0	2,699	36	12	14	5	9	8	10	22	9	3	13	15	30	22	26	3	18
Keady	7,531	0	0	1,148	6	2	3	5	4	7	9	11	2	7	8	8	17	16	9	6	2
Lislane	8,221	0	0	1,875	14	8	5	10	11	16	13	15	8	1	8	8	34	15	10	7	5
Gelvin	9,057	0	0	2,135	9	8	8	9	10	17	17	22	5	9	23	10	22	18	18	6	4
Straw	6,618	0	0	1,930	64	20	13	16	18	16	24	14	7	4	9	5	14	8	3	1	2
Drum	9,628	0	0	2,601	81	52	43	22	17	15	17	10	10	2	8	5	7	6	2	..	1
Dungiven	6,875	0	0	2,941	185	36	20	26	32	23	42	18	17	7	10	9	13	9	8	3	6
Glenshane	16,777	0	0	1,704	79	24	15	23	13	18	16	15	2	3	1	7	7	2	5	1	2
Feeny	6,638	0	0	1,802	62	20	29	24	13	10	12	8	7	2	4	5	7	3	..	..	6
Owenreagh	15,304	0	0	1,615	48	14	18	12	8	8	11	13	7	4	6	1	8	3	5	2	3
Foreglen	7,705	0	0	1,992	21	11	2	11	7	14	25	25	8	10	11	4	13	8	8	1	1
Faughanrale	8,743	0	0	2,575	92	10	17	16	21	17	25	9	6	5	7	9	17	16	13	9	2
Ballykelly	7,831	0	0	2,235	81	16	6	6	9	11	8	13	9	10	9	3	10	7	14	5	13
High Lands	5,902	0	0	2,714	102	18	21	22	12	15	31	11	13	4	9	7	12	11	14	4	4
Myroe	4,194	0	0	1,919	21	3	3	4	2	1	5	4	2	1	4	9	10	11	20	9	35
Aghanloo	8,039	0	0	2,102	20	6	9	4	6	7	11	11	7	4	10	10	11	26	22	15	10
Bellerena	5,547	0	0	1,900	23	6	10	15	5	10	12	14	3	4	2	6	5	4	15	5	5
Benoun	7,446	0	0	1,634	26	9	7	8	7	11	7	4	2	2	2	10	14	9	13	6	3
Total	150,623	0	0	41,031	1,324	314	273	271	227	233	312	261	135	93	153	136	263	202	223	90	143

PARSONSTOWN UNION.

Parsonstown	5,852	0	0	9,617	1,102	74	49	37	23	13	71	35	14	27	17	21	29	26	35	29	23
Kilcoleman	7,037	0	0	2,039	102	18	11	11	11	5	10	7	1	2	4	1	3	2	6	3	14
Seirkyrans	4,801	0	0	1,280	85	3	4	4	8	1	5	7	..	1	2	3	3	5	9	3	14
Kinnitty	7,869	0	0	2,567	109	11	26	14	8	9	14	8	4	2	5	5	9	10	8	7	21
Sitter	4,914	0	0	1,000	42	1	1	3	4	6	2	3	1	3	2	2	2	..	10	3	18
Drumcullen	11,396	0	0	3,113	142	12	10	13	16	11	17	9	8	5	5	12	17	12	19	6	22
Eglish	8,316	0	0	3,290	276	19	18	25	12	23	22	10	3	9	8	8	9	5	6	1	12
Frankford	10,086	0	0	4,135	434	26	44	24	23	13	23	29	13	7	6	17	22	8	10	16	18
Ferbane	9,124	0	0	3,555	202	23	30	12	18	15	24	23	3	6	11	4	17	7	13	6	12
Lemonaghan	10,880	0	0	5,787	176	18	15	12	12	4	21	21	11	5	10	7	12	17	17	8	22
Shannon-bridge	8,417	0	0	4,424	131	13	19	16	11	17	13	15	4	6	9	8	22	12	18	10	8
Tissarin	4,989	0	0	2,032	70	12	6	5	21	7	9	2	2	3	6	2	6	9	3	3	8
Shannon-harbour	9,392	0	0	5,021	334	22	29	22	12	19	19	13	2	7	10	5	25	5	9	4	22
Banagher	6,279	0	0	4,721	479	26	42	16	25	14	33	13	2	7	12	4	18	11	21	5	19
Lusmagh	6,251	0	0	3,420	152	17	14	11	8	2	3	4	2	1	5	2	4	3	12	2	17
Dorrha	10,905	0	0	3,395	121	11	9	7	7	11	23	17	2	4	11	4	11	5	9	4	38
Lorrha	12,607	0	0	3,995	198	17	21	19	17	14	22	12	7	9	13	13	15	9	10	5	23

PARSONSTOWN UNION—*continued.*

Returns from Clerks of Unions. Classification according to Rating

Electoral Divisions.	Area in Statute Acres.			Population according to Census of 1831.	Number of Tenements.																
	A.	R.	P.		Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and under £12.	£12 and under £14.	£14 and under £15.	£15 and under £16.	£16 and under £18.	£18 and under £20.	£20 and under £25.	£25 and under £30.	£30 and under £40.	£40 and under £50.	£ a i wa
Lockeen	8,298	0	0	2,691	171	12	9	7	10	8	9	12	2	..	8	4	15	10	12	9	
Aglishcloghane	4,507	0	0	1,961	101	11	12	14	5	1	7	7	4	5	8	4	10	4	7	2	
Uskeane	5,446	0	0	1,459	83	9	14	11	3	5	14	9	3	5	4	3	8	8	6	3	
Ballingarry	5,714	0	0	1,634	101	16	7	9	3	3	3	7	2	1	4	2	6	4	3	2	
Total	163,080	0	0	71,136	4,611	371	390	292	257	201	364	263	90	115	160	131	263	172	243	131	3
RATHDOWN UNION.																					
Dundrum	4,533	1	28	4,020	235	11	15	16	10	6	11	6	3	4	7	9	10	16	11	8	1
Blackrock	899	2	30	6,136	280	34	27	24	27	22	38	42	25	6	27	20	60	68	104	34	
Kingstown	1,797	0	22	6,571	456	40	34	58	46	15	53	40	22	23	56	37	79	93	152	70	1
Stillorgan	3,281	3	39	2,799	242	13	7	4	6	6	8	6	2	4	5	5	8	8	12	8	
Killiney	4,765	3	32	3,713	265	17	21	24	31	6	11	19	5	6	6	4	18	9	19	10	
Glencullen	7,320	2	37	2,282	134	12	15	13	12	19	16	17	2	5	6	7	11	7	14	10	
Rathmichael	2,774	1	28	1,296	71	7	9	8	6	3	11	9	5	1	4	4	8	7	2	5	
Bray	5,640	2	4	5,710	484	31	19	22	14	25	22	29	12	19	10	19	16	36	14	24	
Powerscourt	21,060	0	8	4,002	188	17	24	12	14	7	22	16	..	7	16	8	16	20	21	4	
Delgany	9,682	0	33	3,404	305	24	29	23	25	15	14	19	7	5	13	10	20	20	24	16	
Total	61,756	0	21	39,933	2,660	206	200	204	191	124	206	203	83	80	150	123	246	284	373	189	7
ROSCREA UNION.																					
Roscrea	15,315	0	0	10,455	1,059	97	94	48	41	31	74	45	15	23	21	18	46	30	40	27	
Roscomroe	8,939	0	0	2,345	130	20	17	7	15	11	19	9	3	4	16	6	11	3	10	5	
Aghancon	4,983	0	0	1,335	80	8	1	15	5	2	10	6	..	2	4	4	6	7	10	5	
Ettagh	6,489	0	0	2,123	102	17	12	17	12	3	7	5	4	5	4	3	4	5	4	4	
Kilmurray	4,292	0	0	1,504	98	12	12	3	5	9	13	8	2	2	6	1	8	8	6	3	
Shinrone	3,858	0	0	2,517	275	12	10	9	10	11	13	12	..	2	3	4	6	2	5	1	
Dunkerrin	9,100	0	0	2,811	141	22	14	16	13	15	32	19	2	10	7	13	18	11	11	5	
Kilcommon	3,281	0	0	1,769	89	10	14	3	4	10	15	8	4	1	1	1	2	4	4	3	
Cullenwain	9,782	0	0	3,637	245	29	21	16	17	9	30	22	5	6	18	11	16	7	11	7	
Burrisnafarny	7,112	0	0	1,877	81	19	21	19	12	5	16	5	3	2	9	5	14	9	8	9	
Rathnavagun	5,014	0	0	1,387	45	9	9	7	4	4	30	12	4	4	9	5	11	8	10	5	
Killea	5,980	0	0	2,126	109	24	15	9	17	9	24	17	11	6	10	8	12	14	2	1	
Bourney	11,369	0	0	4,061	202	40	29	38	19	16	27	15	11	8	26	7	20	15	6	4	
Kilavenogue	7,205	0	0	3,000	267	41	30	23	31	17	34	15	5	12	7	4	14	10	3	2	
Erke	5,196	0	0	2,582	78	14	7	11	8	2	18	10	3	3	7	3	5	5	5	4	
Rathdowney	14,484	0	0	6,086	406	56	50	28	31	22	40	44	12	10	33	31	33	38	24	9	4
Donamore	9,001	0	0	3,906	185	17	24	7	10	7	25	18	5	9	19	14	20	13	12	3	3
Burris in Ossory	6,026	0	0	6,198	179	17	15	4	7	12	11	14	5	2	9	4	14	6	15	15	1
Kyle	6,089	0	0	1,810	56	7	4	6	8	13	12	15	3	1	6	6	11	4	7	3	1
Total	143,515	0	0	61,529	3,827	471	399	286	269	209	450	299	97	112	215	148	271	199	193	115	36
SHILLELAGH UNION.																					
Tinahely	9,800	2	3	2,700	165	33	17	23	27	12	36	12	1	5	10	7	10	8	14	8	2
Carnew	5,863	0	38	2,507	148	23	13	14	8	16	26	18	4	10	14	4	4	17	15	11	2
Bullengate	5,255	3	37	1,171	55	6	6	8	1	7	7	4	1	1	3	1	6	7	11	7	1
Munny	3,577	3	12	828	34	5	7	3	2	3	5	2	2	2	6	4	8	3	3	2	
Rath	4,032	1	29	1,340	54	14	9	7	4	7	4	4	5	2	7	2	4	6	8	3	1
Killenure	4,161	2	15	1,456	100	12	4	14	8	6	5	8	3	3	6	3	7	7	13	5	
Aghold	3,992	0	36	1,448	129	22	6	3	5	3	7	5	3	2	4	1	8	5	3	3	1
Cronelea	3,359	0	16	956	49	7	2	3	5	6	10	6	5	2	2	2	6	1	4	3	
Shillelah	3,819	3	9	1,039	79	14	8	5	6	3	12	5	..	3	1	1	3	1	11	1	1
Coollattin	3,870	0	26	1,228	59	10	8	8	5	5	3	4	1	1	4	..	4	5	6	2	1
Coolboy	3,851	1	23	1,360	56	12	5	2	10	3	9	6	1	1	4	5	10	3	6	4	
Ballybegg	4,472	0	18	1,161	34	19	23	13	7	12	18	6	2	4	4	1	8	..	2	..	
Ballinglenn	3,827	1	31	1,253	40	16	8	10	4	6	7	4	..	1	1	3	6	2	10	2	
Kilballyowen	4,535	3	15	907	14	1	13	1	3	6	17	4	10	6	2	4	9	1	4	3	
Kilpipe	6,945	0	33	2,006	79	7	10	11	2	6	12	10	5	3	5	3	8	5	11	5	1
Coolballintagert	9,984	1	35	1,351	145	19	9	7	8	7	15	9	10	4	16	7	9	3	7	..	
Hacketstown	7,995	0	9	3,719	252	24	24	24	15	15	15	20	7	15	15	16	20	10	21	10	3
Clonmore	6,908	2	31	2,389	89	13	13	8	9	13	11	11	8	2	15	5	21	11	13	14	2
Clonegal	7,706	3	27	2,777	200	24	22	16	18	15	27	22	6	5	13	7	21	17	15	15	1
Total	103,960	0	3	31,596	1,781	281	207	180	147	151	246	160	74	72	132	76	172	112	177	98	24
SLIGO UNION.																					
Sligo	2,883	0	0	15,518	1,569	181	65	47	56	89	114	20	25	55	63	80	48	65	80	35	57
Knocknarea	6,034	3	24	3,886	180	52	23	23	29	10	25	21	9	5	1	2	8	4	10	6	10
Kilmacowen	7,448	3	13	4,449	297	92	67	39	41	11	23	36	2	4	6	7	12	2	9	2	11
Calry	9,239	2	2	2,597	111	45	27	19	26	17	31	27	9	6	14	4	23	6	11	10	16
Drumcliff	8,421	3	39	4,622	223	36	59	27	23	11	22	27	3	9	10	8	29	8	24	9	15
Carney	11,002	3	5	3,994	401	66	58	35	22	25	41	12	8	7	17	7	12	3	5	1	4
Lisadill	9,709	1	12	6,682	520	49	70	19	27	12	15	15	4	8	3	4	3	3	9	4	7
Rossinure	11,952	0	36	2,025	116	55	33	29	15	23	20	9	1	2	3	3	2	1	2	1	1
Cliffony	9,940	3	0	5,125	700	73	36	21	11	4	4	4	1	3	2	5	3	..	2	..	4

SLIGO UNION—*continued.*

Returns from Clerks of Unions. Classification according to Rating.

Electoral Divisions.	Area in Statute Acres.				Population according to Census of 1831.	Number of Tenements.																
	A.	R.	P.			Under £5.	£5 and under £6.	£6 and under £7.	£7 and under £8.	£8 and under £9.	£9 and under £10.	£10 and under £12.	£12 and under £14.	£14 and under £15.	£15 and under £16.	£16 and under £18.	£18 and under £20.	£20 and under £25.	£25 and under £30.	£30 and under £40.	£40 and under £50.	£50 and upwards.
allisadare	9,447	1	4		4,425	446	67	40	40	27	26	39	17	5	10	8	4	17	8	4	3	12
odaney	20,285	0	10		6,331	463	130	120	76	47	27	57	45	15	25	18	10	19	13	14	8	24
elloney	8,834	2	10		4,344	422	64	42	36	26	15	23	32	8	2	15	7	11	17	10	3	20
allintogher	11,106	1	0		4,199	276	41	53	39	26	34	24	21	4	8	9	3	34	7	6	2	8
allinakill	10,876	2	15		4,241	390	77	65	40	25	16	21	17	7	4	9	7	9	7	10	1	10
iverstown	8,513	3	2		4,284	350	59	47	52	27	22	40	32	15	13	8	2	12	7	10	6	12
rumfin	13,502	1	15		4,913	282	65	38	52	48	34	53	32	7	19	8	8	9	26	14	4	51
allymote	9,054	1	28		4,652	325	56	71	35	43	41	38	41	6	9	11	33	17	5	6	4	11
loonoghill	7,639	3	20		2,241	238	40	38	26	17	11	37	22	9	2	7	9	13	3	3	7	11
ubbercorry	18,391	3	6		6,705	779	103	93	68	73	35	65	51	13	19	17	11	16	16	8	6	17
loonacool	27,058	1	21		3,532	389	68	42	31	43	21	35	15	9	3	10	5	6	7	6	5	5
empleboy	8,723	3	4		3,616	191	58	56	40	36	32	31	26	10	5	8	8	7	7	10	4	11
kreen	12,924	3	34		4,567	344	75	67	42	41	17	36	28	6	16	10	8	12	11	14	3	8
romard	7,418	1	23		2,613	246	50	30	31	13	6	13	9	2	3	5	2	8	6	5	4	11
Total	250,400	3	3		109,561	9,258	1,602	1,240	867	742	539	807	559	178	237	262	237	330	232	272	128	336
TIPPERARY UNION.																						
ipperary	3,561	0	0		8,019	663	49	39	26	10	17	33	17	6	27	18	34	38	21	46	11	24
lonbeg	13,590	0	0		3,662	168	18	9	10	16	11	10	17	6	5	14	11	14	18	22	6	17
mly	13,240	0	0		4,508	11	19	12	13	12	8	23	25	20	7	22	27	54	39	54	40	90
attin	2,256	0	0		1,423	45	1	3	2	..	1	3	..	..	3	1	..	2	3	2	3	20
ullen	2,443	0	0		1,412	123	12	3	2	3	4	2	10	4	6	4	4	13	8	11	16	8
hronehill	2,693	0	0		1,006	34	3	1	1	4	1	4	4	1	5	3	4	9	5	13	6	19
ruis	6,274	0	0		2,232	131	12	10	10	7	5	18	11	3	7	8	11	19	7	19	9	28
ollohead	9,340	0	0		3,549	189	12	13	25	20	19	32	26	9	14	27	17	35	24	29	18	28
onohill	14,286	0	0		4,809	146	13	20	16	9	24	24	16	6	14	16	8	42	15	24	20	32
athliney	5,889	0	0		2,513	124	17	9	6	16	3	18	18	2	7	16	6	20	6	23	10	25
ardangan	5,274	0	0		3,188	333	13	17	7	6	13	13	9	4	6	9	9	23	17	19	9	22
ilfeacle	6,591	0	0		1,813	111	7	18	6	6	10	8	15	5	4	6	8	7	12	14	5	28
elden	14,250	0	0		6,801	475	32	45	25	20	15	38	19	8	10	19	20	24	21	26	23	40
illaldriff	8,598	0	0		3,372	284	27	20	19	12	20	16	21	8	2	8	11	10	6	10	10	23
ansha	11,642	0	0		2,961	192	18	17	19	14	16	17	10	4	11	4	4	11	15	12	8	20
oon	13,126	0	0		5,586	394	28	36	20	23	24	23	20	6	9	6	3	13	15	12	10	23
rean	9,225	0	0		4,480	360	7	9	7	6	2	6	9	4	7	15	13	23	28	43	24	58
lla	6,440	0	0		2,952	203	7	6	4	7	3	16	16	3	5	19	10	21	10	19	15	39
ilteely	2,198	0	0		2,185	135	4	3	..	4	2	3	7	4	6	2	3	5	6	9	4	18
oem	18,628	0	0		4,382	313	18	13	9	9	13	17	20	7	11	16	11	26	15	30	12	18
Total	169,544	0	0		70,853	4,434	317	303	227	204	211	324	290	110	166	233	214	409	291	437	259	580
WATERFORD UNION.																						
aterford	8,734	0	0		28,821	2,365	204	132	131	80	18	314	139	77	83	89	81	205	136	161	119	380
aithlegg	3,819	0	0		1,919	138	18	15	10	4	8	9	19	3	6	9	3	6	1	18	8	21
ook	5,093	0	0		1,971	83	1	7	13	5	6	15	4	3	8	4	7	14	7	15	7	39
allynakill	5,970	0	0		1,762	23	3	4	3	3	1	2	10	..	4	5	9	8	7	16	22	66
ilmacleague	7,212	0	0		3,452	140	25	15	12	18	13	26	15	4	15	8	5	19	15	20	5	31
athmoylan	3,140	0	0		1,074	98	2	3	3	4	3	6	4	1	1	4	3	3	3	9	7	17
ilburn	5,592	0	0		1,316	49	4	4	5	1	1	6	7	2	3	3	3	4	4	13	11	24
rumcannon	7,825	0	0		4,573	161	26	44	22	23	5	40	35	9	12	11	11	28	19	32	19	29
land Keane	4,999	0	0		1,284	45	6	3	4	4	4	3	9	3	1	7	7	5	5	8	4	20
eisk	6,350	0	0		1,638	13	3	2	7	1	6	9	9	1	3	2	4	11	8	9	8	42
ilmeaden	6,669	0	0		2,135	33	7	6	11	4	2	5	8	3	1	3	3	5	4	18	16	39
ewcastle	4,240	0	0		1,124	24	2	3	1	1	5	3	5	2	1	5	1	2	3	4	7	19
anhill	6,218	0	0		1,871	28	14	14	3	1	4	3	6	..	3	4	3	12	13	19	14	27
ossmire	8,233	0	0		2,387	42	1	3	3	..	3	5	4	2	1	4	5	9	7	24	7	44
ilbarrymeaden	7,945	0	0		3,440	109	23	27	5	4	7	10	2	3	4	1	5	11	14	10	16	40
athpatrick	4,427	0	0		1,627	73	11	9	2	7	6	9	7	9	3	4	4	8	4	10	2	24
ilcullum	8,166	0	0		2,159	34	1	5	11	6	8	21	24	10	7	11	15	23	19	18	7	14
ankit	9,055	0	0		2,741	65	9	9	5	4	9	18	14	11	11	17	5	24	20	25	17	37
ilkeasy	9,955	0	0		2,419	81	15	6	12	10	6	11	6	5	2	7	10	11	16	30	10	15
ilbeacon	5,748	0	0		2,447	119	13	8	7	5	8	11	12	4	8	9	16	14	6	9	9	7
illbride	6,352	0	0		1,964	76	12	4	7	4	10	30	19	6	7	15	7	21	12	20	2	5
illaby	4,265	0	0		1,336	36	8	10	6	3	1	14	9	18	2	6	2	11	15	9	5	4
ilmacow	5,849	0	0		2,011	75	12	8	5	9	6	9	6	1	4	12	6	13	17	33	20	21
glish	3,803	0	0		1,836	16	4	..	2	..	..	2	1	6	..	2	8	21	9	42	14	9
athkeeran	5,673	0	0		2,357	35	16	8	2	6	10	12	4	6	5	9	7	26	21	55	19	21
Total	155,332	0	0		79,664	3,961	440	349	292	207	150	593	378	189	195	251	230	514	385	627	375	995

NOTE.—The areas in the foregoing tables, which, it must be remembered, give the aggregate only of the *rated land*, have been, with few exceptions, rned by the clerks of the Unions, as the latest estimates made by the Valuators; where they did not supply the required information, recourse was had to Appendices to the Fifth and Sixth Reports of the Poor Law Commissioners. From the latter source also the items of population for each Electoral Division e been derived, with six exceptions, viz., Bandon, Clogheen, Gorey, Gort, Newry, and Waterford, for which the clerks of the Unions made returns. The *ect totals* of these items have been taken as the aggregate population of the several Unions, though differing in many instances from those in the Reports ded to.

Z.—MISCELLANEOUS RETURNS furnished by the CLERKS of UNIONS.

ULSTER.

Returns from Clerks of Unions. Classification according to Acreage, &c.

Banbridge Union.

Names of Electoral Divisions.	Extent in Statute Acres.	Population in 1831.	Net Annual Value.	Gross Annual Value.	Classification of Tenements valued at £5 and upwards. Not including Land.	Containing under 5 Acres.	Containing 5 Acres and under 10 Acres.	Containing 10 Acres and under 20 Acres.	Containing 20 Acres and upwards.	Observations.
	A. R. P.		£. s. d.	£. s. d.						
Banbridge	6,305 3 35	6,662	12,684 15 0	. .	164	122	186	91	74	No return of gross annual value for each Electoral Division.
Dromore	5,144 2 24	5,135	7,146 15 0	. .	79	68	160	114	46	
Skeagh	4,838 0 34	2,942	4,686 10 0	. .	..	2	86	95	66	
Quilly	4,919 0 20	3,201	5,048 0 0	. .	1	10	111	87	62	
Artanagh	5,439 0 24	2,829	4,178 15 0	. .	..	..	79	130	72	
Crosgar	4,947 1 14	2,046	2,366 15 0	. .	..	..	36	66	62	
Magherally	6,444 0 16	4,134	6,110 0 0	. .	..	8	144	137	76	
Tullylish	6,440 0 21	5,299	8,799 5 0	. .	40	27	149	91	57	
Garvaghy	5,761 2 39	2,712	5,296 0 0	. .	..	..	74	118	84	
Balloolymore	5,113 3 28	2,667	4,912 0 0	. .	..	12	109	98	70	
Annaclone	6,482 3 21	3,426	6,203 10 0	. .	1	16	127	111	103	
Loughbrickland	4,468 3 6	3,279	3,414 0 0	. .	3	42	128	91	50	
Glaskermore	5,017 1 32	2,778	4,792 0 0	. .	..	5	85	92	74	
Scarva	4,098 1 19	3,024	4,221 0 0	. .	3	28	124	76	26	
Ballybrick	5,900 2 0	3,421	5,383 5 0	. .	..	4	113	144	71	
Tierkelly	5,031 0 16	3,321	4,299 0 0	. .	..	12	111	94	57	
Moneyslane	6,760 0 22	3,783	4,367 0 0	. .	..	..	94	128	72	
Ballyward	5,651 1 10	3,338	3,342 5 0	. .	..	1	77	123	42	
Leitrim	6,822 0 24	3,043	3,224 10 0	. .	1	2	65	97	64	
Mullahead	4,721 1 19	4,087	5,514 10 0	. .	..	50	152	82	49	
Tandragee	5,016 1 39	5,184	7,883 15 0	. .	42	130	179	106	43	
Ballyshiel	4,000 3 39	2,724	4,124 10 0	. .	..	17	107	102	41	
Mullabrack	3,849 3 25	2,745	3,834 15 0	. .	..	13	147	80	42	
Total	123,175 3 7	81,780	121,832 15 0	146,199 6 0	334	569	2,643	2,353	1,403	

Castlederg Union.

Castlederg	5,082 3 39	2,073	2,712 7 6	3,382 5 0½	34	12	13	30	74	
Lisnacloon	7,409 1 21	2,419	2,257 5 0	2,912 6 1	..	2	14	67	88	
Corgary	7,947 0 26	1,048	1,034 10 0	1,401 3 6½	..	1	..	16	63	
Killeter	10,919 2 5	1,561	1,274 0 0	1,757 11 5½	1	3	2	10	91	
Killian	8,454 0 34	1,723	1,529 0 0	2,034 12 7½	..	..	3	16	85	
Castlegore	4,568 1 6	2,035	2,538 13 0	3,228 10 2	..	2	5	57	91	
Tullychar	10,567 3 7	502	429 15 0	606 3 1	..	..	1	..	28	
Clare	5,734 2 21	1,808	2,092 0 0	2,680 19 3½	..	..	5	55	85	
Bomackatall	4,412 0 30	1,325	1,103 6 10	1,402 5 6	..	..	1	25	64	
Drumquin, West	4,824 3 9	877	950 5 0	1,316 10 2	..	..	5	13	38	
Tully	8,228 2 21	898	825 0 0	1,136 0 3	..	..	..	8	68	
Dooish	5,273 1 4	1,521	1,554 0 0	2,107 19 1	..	..	5	44	67	
Magheracreegau	4,181 1 11	1,819	1,863 11 3	2,414 13 3	..	..	..	18	90	
Listymore	3,999 2 32	1,686	1,667 15 11½	2,123 0 2	..	..	1	7	73	
Total	91,603 3 26	21,295	21,831 9 6½	28,503 19 9½	35	20	55	366	1,005	

Cootehill Union.

Cootehill	8,271 0 0	7,335	9,749 12 0	12,593 4 8	179	66	268	139	33	
Ashfield	11,093 0 0	6,557	9,017 3 0	11,647 3 0	2	16	209	279	125	
Tullyvin	5,796 0 0	3,033	4,274 0 0	5,520 11 8	1	7	54	120	91	
Drumgoon	6,605 0 0	4,269	4,064 19 0	5,589 6 1	1	2	151	150	52	
Drung	9,105 0 0	5,054	6,735 0 0	9,260 12 6	..	4	225	257	89	
Rakenny	7,314 0 0	4,270	5,784 0 0	7,591 10 0	1	7	145	229	83	
Larah	8,693 0 0	3,171	4,592 0 0	5,931 6 8	..	..	77	193	101	
Knockbride	12,538 0 0	6,819	7,168 13 0	9,856 18 0	1	1	181	275	143	
Cormeen	11,588 0 0	6,654	9,248 0 0	12,330 13 4	4	25	301	265	85	
Dartrey	12,280 0 0	7,511	10,055 0 0	12,987 14 2	13	37	289	282	103	
Aghabog	7,888 0 0	5,405	6,807 0 0	8,792 7 6	..	29	249	213	59	
Drum	5,378 0 0	3,394	4,409 3 0	5,695 3 0	4	13	86	165	57	
Total	106,549 0 0	63,472	81,904 10 0	107,796 10 7	206	207	2,235	2,567	1,021	

Dungannon Union.

Dungannon	1,228 0 0	3,847	8,322 1 8	10,360 11 1	337	75	43	11	5	
Donaghmore	6,472 0 0	5,439	6,760 4 1	8,167 16 0	9	13	251	127	36	
Crossdernot	4,895 0 0	3,012	3,781 6 0	4,539 8 7	..	1	31	104	43	
Altmore	7,369 0 0	2,226	3,335 4 4	3,936 17 11	..	..	64	33	61	
Clonavaddy	4,929 0 0	2,233	2,164 1 0	2,812 14 8	..	..	79	83	33	
Castlecaulfield	5,796 0 0	4,117	4,934 3 0	6,238 17 9	..	5	161	149	34	
Clonaneese	5,899 0 0	3,439	4,483 3 0	5,512 2 10	..	1	104	161	51	
Augnahoe	8,474 0 0	2,700	3,238 16 0	3,807 11 8	..	..	47	113	85	
Ballymagrane	5,945 0 0	2,911	4,279 17 7	4,098 7 5	..	2	98	145	70	
Brautry	4,713 0 0	2,274	3,443 3 6	4,240 13 8	..	1	87	146	46	
Minterburn	5,172 0 0	2,509	3,973 4 2	4,944 11 1	..	1	47	113	81	
Beuburb	6,865 0 0	5,175	6,092 1 4	7,490 9 9	1	8	175	183	64	
Moy	5,765 0 0	4,856	7,455 0 1	9,477 9 6	84	12	174	112	49	
Drumaspil	5,754 0 0	4,986	5,360 11 6	7,521 16 4	1	19	188	113	45	
Derrygortreavy	4,166 0 0	2,864	3,732 16 6	4,629 17 4	..	4	102	101	32	

DUNGANNON UNION—*continued.*

Returns from Clerks of Unions. Classification according to Acreage, &c.

Names of Electoral Divisions.	Extent in Statute Acres.	Population in 1831.	Net Annual Value.	Gross Annual Value.	Classification of Tenements valued at £5 and upwards. Not including Land.	Containing under 5 Acres.	Containing 5 Acres and under 10 Acres.	Containing 10 Acres and under 20 Acres.	Containing 20 Acres and upwards.	Observations.
	A. R. P.		£. s. d.	£. s. d.						
Bernagh	4,494 0 0	3,293	4,844 13 0	5,986 5 4	..	10	124	76	56	
Tullyniskin	5,008 0 0	4,750	5,670 17 0	7,046 19 9	21	5	179	78	34	
Menagh	4,211 0 0	2,995	3,303 7 6	4,104 16 2	..	2	148	89	14	
Mountjoy	5,319 0 0	2,449	3,522 8 4	4,257 15 8	..	2	145	91	25	
Total	102,474 0 0	66,075	88,701 19 7	109,985 2 6	453	161	2,247	2,026	864	
LISBURN UNION.										
Lisburn	1,120 0 0	5,745	8,980 10 0	10,089 9 2	378	66	52	16	6	
Lissue	1,704 0 0	1,613	2,120 10 0	2,299 10 0	..	17	56	30	16	
Knocknadona	3,709 0 0	1,960	3,607 10 0	3,932 5 5	..	11	53	73	50	
Maghnagall	2,839 0 0	1,182	3,181 15 0	3,477 11 11	..	15	27	33	46	
Maghoramisk	3,144 0 0	1,700	3,576 5 0	3,886 7 8	..	9	41	38	46	
Glenavy	5,767 0 0	2,779	5,469 15 0	5,950 14 0	4	21	76	105	90	
Ballyscolly	4,649 0 0	2,265	4,525 15 0	4,922 19 6½	..	8	55	64	67	
Legatariff	3,648 0 0	2,165	4,525 5 0	4,921 19 1	..	24	52	53	60	
Tullyrusk	4,777 0 0	1,274	2,975 5 0	3,246 8 8	..	2	29	66	75	
Island Kelly	6,852 0 0	2,575	4,371 10 0	4,769 0 0	..	9	57	117	105	
Derryaghy	5,618 0 0	2,666	5,400 10 0	5,861 13 8	..	21	57	65	80	
Malone	3,739 0 0	1,651	6,619 10 0	7,146 13 5	..	14	12	32	50	
Breda	5,520 0 0	3,644	6,515 0 0	7,092 13 8	4	6	68	90	68	
Ballymacbrenan	5,175 0 0	2,681	4,968 5 0	5,339 16 9½	3	6	82	107	83	
Drumbo	6,558 0 0	3,176	6,333 15 0	6,902 8 6½	1	13	81	125	103	
Killany	3,365 0 0	1,570	3,363 15 0	3,664 2 6	..	4	33	50	59	
Saintfield	4,463 0 0	3,091	5,441 15 0	5,880 12 11	75	13	67	94	60	
Ouley	3,733 0 0	2,881	4,401 5 0	4,798 2 5	..	4	62	98	81	
Drumbeg	2,375 0 0	1,977	4,568 0 0	4,757 8 0	3	33	71	63	33	
Blaris	3,058 0 0	2,606	4,278 0 0	4,670 1 6	11	61	70	67	36	
Maze	4,801 0 0	3,435	4,536 10 0	4,935 17 9	1	3	98	108	42	
Hillsborough	4,663 0 0	3,724	6,887 15 0	7,500 6 1	111	12	77	80	53	
Ballyworfy	3,713 0 0	2,662	3,765 0 0	4,099 2 6½	1	4	91	93	41	
Annahill	6,752 0 0	3,755	6,657 0 0	7,246 7 8	1	6	104	136	96	
Glasdrumman	4,756 0 0	2,708	4,002 5 0	4,335 3 2½	1	4	77	96	59	
Dromara	6,082 0 0	3,083	5,096 5 0	5,543 2 10½	11	2	58	131	88	
Ballykeel	5,480 0 0	3,633	5,806 10 0	6,322 8 1	..	10	95	113	80	
Total	118,060 0 0	72,201	131,975 0 0	143,592 7 1	605	398	1,701	2,143	1,673	
LURGAN UNION.										
Lurgan	2,940 1 22	5,615	9,374 16 1	. .	283	72	125	51	12	No return of gross annual value for each Electoral Division.
Cornakinegan	3,687 3 36	2,538	4,123 10 0	. .	1	15	77	63	43	
Brownlowsderry	2,762 1 35	2,675	3,189 9 0	. .	..	24	88	42	21	
Carrowbrack	2,746 2 22	2,636	3,619 7 0	. .	12	24	78	39	29	
Kernan	4,168 0 30	4,425	4,159 14 0	. .	..	16	148	74	26	
Montiaghs	5,927 0 0	2,891	3,569 10 0	. .	..	3	107	81	32	
Tartaraghan	5,567 2 35	3,444	3,976 3 0	. .	3	7	150	71	17	
Drumcree	4,709 3 18	3,029	3,884 7 0	. .	..	8	86	61	40	
Breagh	3,648 0 15	3,392	4,078 12 0	. .	2	18	111	98	30	
Portadown	4,944 1 33	5,725	9,392 0 0	. .	155	54	165	97	40	
Aghalee	2,498 3 23	1,411	2,875 10 0	. .	1	5	23	30	35	
Aghayallen	5,467 2 26	3,573	4,458 4 0	. .	1	3	77	75	48	
Ballinderry	4,109 0 7	1,725	3,293 19 0	. .	2	5	27	50	43	
Moira	6,059 1 4	3,802	7,218 16 0	. .	43	13	113	105	79	
Tullylish	4,710 0 19	4,846	4,727 7 0	. .	..	8	119	100	38	
Maralin	3,889 3 30	2,543	4,606 1 0	. .	11	8	67	49	44	
Ballyleney	3,871 1 21	2,112	3,851 10 0	. .	2	3	55	71	48	
Waringstown	4,059 0 20	4,006	4,662 7 0	. .	12	10	88	78	43	
Donacloney	3,008 2 9	1,871	3,057 0 0	. .	3	2	44	49	40	
Total	78,776 3 5	62,259	88,118 8 1	114,517 11 2	531	298	1,748	1,284	708	
NEWRY UNION.										
Newry	6,205 0 0	10,004	23,275 0 0	23,275 15 10	720	40	124	81	36	
Owley	5,123 0 0	2,974	5,357 0 0	6,383 15 2	..	15	109	129	59	
Crobane	5,370 0 0	3,601	4,821 0 0	5,745 0 6	..	12	116	99	44	
Donaghmore	4,544 0 0	2,378	4,686 0 0	5,584 3 0	..	10	67	83	63	
The Glen	3,839 0 0	2,685	3,861 0 0	4,601 0 6	..	7	74	96	54	
Warrenpoint	5,003 0 0	4,925	7,976 0 0	9,504 14 8	181	5	160	86	27	
Upper Clonallan	6,683 0 0	3,789	4,310 0 0	5,136 1 8	..	1	122	144	44	
Rathfryland	5,233 0 0	4,419	7,726 0 0	9,206 16 4	95	72	186	126	30	
Drumgath	4,853 0 0	2,683	3,796 0 0	4,523 11 4	..	3	117	124	49	
Hilltown	8,902 0 0	2,687	3,747 0 0	4,465 3 6	10	11	67	126	43	
Clonduff	8,617 0 0	4,891	4,658 0 0	5,550 15 8	..	8	189	125	44	
Ballybot	5,473 0 0	6,046	22,910 0 0	28,446 11 8	379	95	142	80	29	
Mullaglass	3,583 0 0	2,289	3,248 0 0	3,870 10 8	3	7	71	82	45	
Pointzpass	7,485 0 0	5,311	9,086 0 0	10,827 9 8	10	73	201	184	71	
Mountnorris	4,833 0 0	3,276	6,082 0 0	7,247 14 4	4	21	94	129	65	
Belleck	5,546 0 0	3,193	4,752 0 0	5,662 16 0	..	10	124	139	59	
Tullyhappy	4,838 0 0	3,133	5,214 0 0	6,213 7 0	..	18	147	139	49	
Ballymyre	7,376 0 0	2,729	4,484 0 0	5,343 8 8	1	1	62	169	76	
Jonesborough	6,001 0 0	3,792	3,473 0 0	4,138 13 2	1	6	79	59	16	

NEWRY UNION—*continued.*

Returns from Clerks of Unions. Classification according to Acreage, &c.

Names of Electoral Divisions.	Extent in Statute Acres.	Population in 1831.	Net Annual Value.	Gross Annual Value.	Classification of Tenements valued at £5 and upwards. Not including Land.	Containing under 5 Acres.	Containing 5 Acres and under 10 Acres.	Containing 10 Acres and under 20 Acres.	Containing 20 Acres and upwards.	Observations.
	A. R. P.		£. s. d.	£. s. d.						
Killevy	8,832 0 0	4,199	3,734 0 0	4,449 13 8	..	2	97	134	38	
Camlough . . .	7,702 0 0	4,572	4,979 0 0	5,933 6 2	8	10	134	156	57	
Forkhill	5,730 0 0	3,187	3,777 0 0	4,500 18 6	7	8	93	106	28	Total net annual value by earlier return, £142,335
Latbirget . . .	5,752 0 0	2,670	3,032 0 0	3,613 2 8	..	2	90	94	39	
Total . .	136,523 0 0	89,081	148,984 0 0	179,848 10 4	1,419	437	2,665	2,690	1,065	
NEWTOWN LIMAVADY UNION.										
Newtown Limavady	2,120 2 28	3,610	7,123 4 5	. .	146	39	30	29	23	No return of gross annual value.
Fruithill	6,453 2 4	2,699	5,772 1 0	. .	..	3	29	76	112	
Keady	7,532 2 23	1,048	2,408 10 9	. .	..	1	4	21	90	
Lislane	8,267 2 29	1,875	3,297 10 0	. .	..	1	7	46	124	
Gelvin	9,059 0 12	2,135	3,814 19 11	. .	..	1	10	44	156	
Straw	6,617 2 16	1,930	2,600 5 6	. .	..	2	13	79	81	
Drum	9,626 2 15	2,601	2,482 15 10	. .	..	1	20	92	105	
Dungiven . . .	. .	2,941	. .	. .	..	..	..	..	..	Valuation not complete.
Glenshane . . .	. .	1,704	. .	. .	..	..	..	..	..	Ditto.
Owenreagh . . .	15,304 2 33	1,615	1,846 0 6	. .	..	..	12	30	80	
Feeny	6,638 1 18	1,802	2,207 18 0	. .	..	1	21	43	87	
Foreglen	7,704 3 11	1,992	2,438 14 0	. .	..	..	4	47	110	
Faughanvale . .	8,743 3 28	2,575	3,650 16 6	. .	..	1	15	78	105	
Ballykelly . . .	7,833 3 15	2,235	3,738 5 0	. .	4	..	27	34	84	
High Lands . . .	5,900 2 26	2,714	3,404 13 6	. .	..	2	49	61	92	
Myroe	4,195 3 17	1,919	5,070 13 4	. .	1	2	18	28	77	
Aghanloo	8,040 1 37	2,102	4,101 18 2	. .	..	..	24	32	114	
Ballerena	5,547 2 10	1,900	2,691 12 0	. .	..	..	13	46	62	
Benoan	7,660 0 3	1,634	2,189 12 6	. .	..	..	6	31	76	
Total . .	. .	41,031	58,939 10 11	. .	151	54	302	817	1,638	

CONNAUGHT.

BALLINASLOE UNION.

Names of Electoral Divisions.	Extent in Statute Acres.	Population in 1831.	Net Annual Value.	Gross Annual Value.	Classification of Tenements valued at £5 and upwards. Not including Land.	Containing under 5 Acres.	Containing 5 Acres and under 10 Acres.	Containing 10 Acres and under 20 Acres	Containing 20 Acres and upwards.	Observations.
	A. R. P.		£. s. d.	£. s. d.						
Creagh	8,986 0 0	4,209	6,410 17 0	7,372 6 9	13	6	67	136	82	
Moore	8,225 0 0	2,983	4,283 17 0	4,935 17 10½	..	1	9	145	64	
Taghmaconnell . .	3,710 0 0	1,714	1,761 4 0	2,035 3 2	1	..	10	47	32	
Ballinasloe . . .	5,505 0 0	7,123	11,557 4 0	12,970 3 3	259	24	99	61	37	
Kilgerrill	9,159 0 0	3,718	5,231 8 0	6,153 14 11½	..	..	20	78	87	
Ahascragh . . .	7,655 0 0	3,719	5,563 5 0	6,559 1 1½	27	4	30	55	57	
Killeroran . . .	11,229 0 0	8,027	6,816 0 0	7,881 17 5½	27	..	43	173	60	
Killian	9,556 0 0	5,401	5,766 0 0	6,769 11 9	4	..	39	161	38	
Ballinakill . . .	11,383 0 0	5,002	7,987 12 0	9,076 13 7	16	2	85	128	73	
Moylough . . .	15,660 0 0	5,870	6,193 13 0	9,587 19 7	4	4	37	177	132	
Killasolan . . .	9,108 0 0	4,306	4,147 15 0	5,247 2 10	4	6	71	140	78	
Ballym' Ward . .	12,865 0 0	4,996	8,641 12 0	10,022 9 0½	1	..	32	123	141	
Kilconnell . . .	12,629 0 0	3,836	9,067 16 0	10,508 6 5½	6	3	47	132	95	
Killane	9,716 0 0	2,362	6,731 12 0	7,818 13 11	..	..	17	95	68	
Aughrim	16,568 0 0	5,087	13,018 1 0	15,009 6 8	9	5	70	152	151	
Kiltormer . . .	8,849 0 0	3,706	5,688 7 0	6,624 8 6½	4	2	24	117	90	
Abbeygormican . .	6,510 0 0	2,233	4,223 0 0	4,984 16 10½	1	..	33	79	91	
Killimer	10,176 0 0	6,029	6,853 18 0	7,894 4 2½	6	3	96	183	89	
Kilquaine . . .	11,295 0 0	3,755	7,368 12 0	8,521 6 1	1	..	40	171	98	
Eyrecourt . . .	9,112 0 0	5,213	7,325 6 0	8,489 4 3	49	6	23	152	92	
Clonfert	14,399 0 0	5,915	11,307 17 0	12,925 7 10	6	1	54	141	128	
Clontoos Rest . .	12,276 0 0	4,002	8,944 15 0	6,160 8 9	1	..	54	154	130	
Total . .	224,571 0 0	99,206	154,889 11 0	177,548 4 11½	439	67	1,000	2,800	1,913	
GORT UNION.										
Kilmacduagh . .	7,922 0 0	3,780	5,348 9 2	6,273 14 3¾	77	9	20	83	95	
Beagh	11,554 0 0	5,343	7,055 14 11	7,769 7 2⅓	23	2	21	62	125	
Kiltarton	5,296 0 0	2,930	4,429 0 0	5,161 9 4¾	30	3	30	40	66	
Kinvarra	16,933 0 0	5,430	7,464 1 9¾	8,895 12 0½	43	12	32	52	149	
Killeenavarra . .	11,971 0 0	3,597	5,658 0 0	6,519 16 7	..	..	2	13	95	
Killeneen . . .	10,453 0 0	2,892	4,433 15 0	5,247 4 1	..	..	26	55	100	
Ardrahan . . .	15,963 0 0	3,805	8,200 0 0	9,493 19 2	5	..	18	87	149	
Kiltomas	6,441 0 0	3,066	3,126 17 1½	3,634 18 6½	..	..	10	33	80	
Kilbeacanty . . .	8,809 0 0	4,544	4,311 0 0	4,960 14 7⅓	..	..	14	34	96	
Kilkeedy	11,494 0 0	2,890	3,214 16 6	4,277 0 7¾	..	..	7	7	73	
Total . .	106,836 0 0	38,187	53,241 14 6½	62,233 16 7	178	26	180	466	1,028	

Returns from Clerks of Unions. Classification according to Acreage, &c.

Sligo Union.

Names of Electoral Divisions.	Extent in Statute Acres.	Population in 1831.	Net Annual Value.	Gross Annual Value.	Classification of Tenements valued at £5 and upwards. Not including Land.	Containing under 5 Acres.	Containing 5 Acres and under 10 Acres.	Containing 10 Acres and under 20 Acres.	Containing 20 Acres and upwards.	Observations.
	A. R. P.		£. s. d.	£. s. d.						
Sligo	2,883 0 0	15,518	25,994 0 0	. .	a 895	148	72	23	6	a Including the town.
Knocknarea	6,034 3 24	3,886	4,021 0 0	. .	7	67	96	40	24	b Parts of the townlands of the 1st electoral division are within these four divisions.
Kilmacowen	7,448 3 13	4,449	5,103 10 0	. .	..	111	122	52	17	
Calry	9,239 2 2	2,597	6,028 10 0	. .	1	61	106	73	46	b
Drumcliff	8,421 3 39	4,622	6,060 0 0	. .	..	95	89	58	37	
Carney	11,002 3 5	3,994	4,133 10 0	. .	..	32	177	90	33	
Lisadill	9,709 1 12	6,682	4,861 5 0	. .	..	43	167	38	24	No return of gross annual value for each Electoral Division.
Rossinver	11,952 0 36	2,025	2,328 10 0	. .	..	..	136	50	24	
Cliffony	9,940 3 0	5,125	3,338 0 0	. .	7	4	122	29	11	
Ballysadare	9,447 1 4	4,425	5,914 10 0	. .	13	67	163	63	22	
Coolaney	20,285 0 10	6,331	10,372 15 0	. .	11	90	337	144	70	
Collooney	8,834 2 10	4,344	7,704 5 0	. .	28	65	149	66	42	
Ballintogher	11,106 1 0	4,199	4,648 5 0	. .	1	31	170	74	19	
Ballinakill	10,876 2 15	4,241	4,795 5 0	. .	1	27	205	84	28	
Riverstown	8,513 3 2	4,284	5,540 15 0	. .	1	41	192	100	37	
Drumfin	13,502 1 15	4,913	9,221 0 0	. .	..	44	228	95	97	
Ballymote	9,054 1 28	4,652	6,239 0 0	. .	52	54	201	77	25	
Cloonoghill	7,629 3 20	2,241	3,974 0 0	. .	..	47	127	62	25	
Tobbercorry	18,391 3 6	6,705	9,426 0 0	. .	16	91	298	140	55	
Cloonacool	27,058 1 21	3,532	4,191 5 0	. .	..	11	196	82	36	
Templeboy	8,723 3 4	3,616	4,895 15 0	. .	..	62	200	80	36	
Skreen	12,924 3 34	4,567	5,295 0 0	. .	..	59	209	88	48	
Dromard	7,418 1 23	2,613	3,550 15 0	. .	..	27	104	32	27	
Total	250,400 3 3	109,561	147,637 0 0	196,849 6 8	1,033	1,277	3,866	1,640	789	

MUNSTER.

Bandon Union.

Names of Electoral Divisions.	Extent in Statute Acres.	Population in 1831.	Net Annual Value.	Gross Annual Value.	Classification of Tenements valued at £5 and upwards. Not including Land.	Containing under 5 Acres.	Containing 5 Acres and under 10 Acres	Containing 10 Acres and under 20 Acres.	Containing 20 Acres and upwards.	Observations.
	A. R. P.		£. s. d.	£. s. d.						
Ballymoodan	11,941 0 0	10,581	18,583 9 10	. .	302	61	76	90	191	No return of gross annual value.
Kilbrogan	8,577 0 0	6,142	12,104 8 8	. .	147	35	29	37	141	
Clonakilty	5,351 0 0	6,769	8,433 19 4	. .	173	40	52	59	88	
Kilmalooda	7,177 0 0	3,317	4,710 18 10	. .	..	2	5	35	142	
Kilmagross	3,580 0 0	2,068	2,782 1 3	. .	..	..	4	36	73	
Desert	3,166 0 0	2,189	3,017 11 2	. .	2	4	17	59	59	
Ballinadee	7,456 0 0	2,800	5,039 10 9	. .	4	..	7	29	163	
Innoshannon	6,920 0 0	3,840	7,337 3 2	. .	48	16	26	69	110	
Kilbrittan	4,601 0 0	1,607	2,789 8 8	. .	2	..	3	11	98	
Rathclareen	5,707 0 0	2,775	3,996 11 9	. .	5	1	7	25	126	
Templequinlan	2,042 0 0	1,042	1,779 5 11	. .	..	1	..	17	37	
Templeomalus	1,865 0 0	1,352	1,768 3 0	. .	2	1	16	35	35	
Timoleague	2,822 0 0	1,829	2,426 2 10	. .	15	8	..	22	58	
Abbeymahon	4,410 0 0	3,563	3,497 17 10	. .	..	2	24	98	89	
Lislee	6,708 0 0	2,316	6,724 4 2	. .	26	3	50	108	110	
Brinny	5,385 0 0	1,949	4,199 18 0	. .	..	4	6	16	84	
Knockavilla	6,989 0 0	2,184	5,197 0 5	. .	3	1	4	25	141	
Desertmore	3,899 0 0	1,147	3,571 13 10	. .	1	..	1	3	56	
Kilbonane	4,888 0 0	1,740	3,601 3 7	. .	2	..	4	10	84	
Moragh	8,454 0 0	3,267	6,045 19 5	. .	1	..	1	11	140	
Kinneigh	14,808 0 0	5,708	10,230 6 10	. .	10	4	8	27	245	
Desertserges	11,364 0 0	5,487	7,794 16 7	. .	..	1	9	50	226	
Moviddy	12,818 0 0	5,448	10,355 18 3	. .	2	..	5	46	191	
Total	150,928 0 0	78,723	135,987 14 1	. .	745	184	354	918	2,687	

Carrick-on-Suir Union.

Carrick-on-Suir	14,833 0 0	11,115	. .	. .	403	60	55	115	220	No return of net and gross annual value.
Kilcash	2,349 0 0	1,853	. .	. .	..	..	6	17	73	
Grange Mockler	5,690 0 0	2,852	. .	. .	..	..	1	30	143	
Tullehaught	6,000 0 0	1,538	. .	. .	..	..	1	41	81	
Kilmagany	5,690 0 0	970	. .	. .	..	..	..	13	75	
Owning	5,855 0 0	2,342	. .	. .	..	5	18	44	108	
Piltown	10,000 0 0	3,946	. .	. .	1	16	54	128	138	
Monkeely	3,119 0 0	1,260	. .	. .	..	..	..	12	79	
Clonmore	10,078 0 0	1,477	. .	. .	..	..	3	13	92	
Portlaw	7,553 0 0	2,220	. .	. .	9	8	10	10	37	
Kilmeaden	16,198 0 0	1,756	. .	. .	51	7	5	6	53	
Mothel	4,800 0 0	1,573	. .	. .	..	..	4	5	107	
Kilmoleran	11,544 0 0	7,357	. .	. .	40	20	16	37	271	
Total	103,709 0 0	40,259	. .	. .	504	116	173	471	1,477	

Returns from Clerks of Unions. Classification according to Acreage, &c.

Names of Electoral Divisions.	Extent in Statute Acres.	Population in 1831.	Net Annual Value.	Gross Annual Value.	Classification of Tenements valued at £5 and upwards. Not including Land.	Containing under 5 Acres.	Containing 5 Acres and under 10 Acres.	Containing 10 Acres and under 20 Acres.	Containing 20 Acres and upwards.	Observations.
Clogheen Union.										
	A. R. P.		£. s. d.	£. s. d.						
Cahir	16,095 0 0	9,229	12,083 19 0	. .	107	31	101	156	163	No return of gross annual value for each Electoral Division.
Daragrath	4,038 0 0	2,341	3,385 17 0	. .	4	2	34	38	44	
Ardfinane	4,856 0 0	1,893	4,435 17 0	. .	6	1	38	33	76	
Tullamealon	4,219 0 0	1,835	4,068 18 0	. .	..	2	32	54	48	Total net annual value by a later return, £61,028 6*s.* 5*d.*
Newcastle	9,022 0 0	2,455	2,895 13 9½	. .	1	1	10	34	94	
Ballybacon	12,638 0 0	2,970	4,422 7 0	. .	1	1	71	80	86	
Tullahorton	7,717 0 0	1,965	3,664 15 0	. .	..	3	39	60	64	
Tubrid	13,864 0 0	4,744	6,677 10 0	. .	1	1	58	135	128	
White Church	5,242 0 0	1,064	1,603 19 0	. .	1	..	16	38	19	
Clogheen	22,853 0 0	4,237	9,855 0 0	. .	53	8	43	92	124	
Ballypooreen	20,536 0 0	5,786	5,194 14 8	. .	..	1	12	56	188	
Kilbenny	15,350 0 0	3,507	3,209 19 0	. .	1	..	4	41	104	
Total	136,430 0 0	42,025	61,498 9 5½	83,070 15 10½	175	51	458	817	1,138	
Clonmel Union.										
Clonmel	13,733 0 0	16,140	26,463 13 3	30,477 15 3½	1,171	..	..	..	..	
Rural portion of same, East Division			12,121 13 10	14,491 3 0	2	42	36	62	112	
Kilsheelan	10,785 0 0	1,389	4,468 18 0	5,701 10 2½	..	3	13	23	60	
Temple Etney	2,377 0 0	1,437	2,911 12 4	3,833 13 9½	..	5	5	17	47	
Lisronagh	3,615 0 0	1,378	3,604 1 0	4,580 4 6	..	..	20	21	41	
Newchapel	4,749 0 0	2,085	6,330 4 0	8,239 8 1	1	4	41	41	79	
Innislonaghty	8,993 0 0	3,015	11,695 15 0	14,674 12 10	22	53	43	36	81	
Kilronan	27,202 0 0	5,170	9,297 16 6	12,018 0 11½	4	3	29	66	193	
St. Mary's	5,221 0 0	3,387	6,038 19 6	7,441 9 11	29	39	27	10	47	
Killaloan	4,099 0 0	841	1,550 17 5	1,986 18 3	..	..	..	9	27	
Rathgormack	8,099 0 0	2,252	5,816 9 1½	7,600 7 8	..	..	..	21	131	
Total	88,873 0 0	37,094	90,299 19 11½	111,045 4 6	1,229	149	214	306	818	
Cork Union.										
City of Cork	13,848 0 0	95,363	226,420 17 0	. .	No return of tenements not including land.	610	163	120	163	No return of gross annual value for each Electoral Division.
Inniskenny	12,955 0 0	6,179	18,907 4 0	. .		3	24	33	319	
Carrigaline	12,867 0 0	7,161	21,981 11 0	. .		54	75	90	141	
Monkstown	2,732 0 0	3,906	9,443 17 0	. .		11	25	24	37	
Cove	6,631 0 0	11,089	23,540 4 0	. .		30	43	69	106	
Ballincollig	7,461 0 0	3,398	12,525 0 0	. .		4	11	24	102	
Blarney	7,239 0 0	2,516	9,282 0 0	. .		1	7	13	104	
Inniscarra	9,977 0 0	3,432	8,932 9 0	. .		6	11	54	163	
Grenagh	13,250 0 0	5,043	8,407 3 0	. .		..	7	77	228	
Whitechurch	10,687 0 0	2,856	10,775 17 0	. .		..	15	21	143	
Carnavar	15,749 0 0	4,634	7,932 11 0	. .		..	2	61	266	
Rathcoony	9,132 0 0	4,019	17,122 2 0	. .		22	14	33	135	
Kilquane	10,022 0 0	3,366	6,032 18 0	. .		..	3	28	111	
Glanmire	10,138 0 0	5,377	21,726 0 0	. .		9	17	39	155	
Total	142,688 0 0	158,339	403,029 13 0	511,172 0 0	..	750	417	686	2,173	
Dungarvan Union.										
Dungarvan	17,310 3 16	16,028	23,805 8 0	. .	252	120	124	124	236	No return of gross annual value for each Electoral Division.
Ardmore	25,687 2 9	7,407	8,795 4 0	. .	7	7	25	75	224	
Grange	5,557 3 20	1,874	4,447 16 0	. .	..	2	17	46	91	
Kinsalebeg	6,164 0 7	3,170	5,312 0 0	. .	1	1	31	46	117	
Clashmore	6,561 1 20	3,386	4,116 16 0	. .	10	3	7	52	115	
Aglish	11,029 0 28	4,762	8,751 4 0	. .	1	7	23	65	167	
Whitechurch	8,780 3 0	3,176	5,961 16 0	. .	..	..	8	38	97	
Modeligo, East	3,463 2 0	592	2,294 4 0	. .	..	..	1	3	57	
Colligan	3,684 0 0	1,009	1,768 12 0	. .	..	..	..	7	56	
Seskinane	14,494 0 5	2,162	3,827 4 0	. .	..	1	..	15	140	
Kilgobinet	14,831 3 27	2,369	4,374 4 0	. .	..	1	7	36	134	
Killrossanty	18,438 1 20	3,119	6,193 0 0	. .	..	1	3	25	142	
Fews	6,359 2 0	1,247	3,008 12 0	. .	..	..	3	2	64	
Stradbally	9,809 0 0	3,398	6,456 0 0	. .	17	3	21	22	126	
Ballylaneen	7,067 1 0	3,835	4,607 16 0	. .	6	3	10	24	102	
Total	159,239 0 32	57,534	93,719 16 0	107,618 17 1	294	149	280	580	1,868	
Dunmanway Union.										
Dunmanway	32,471 0 0	11,405	16,631 17 0	. .	81	24	37	35	393	No return of gross annual value for each Electoral Division.
Ballymoney	6,971 0 0	3,802	5,346 15 0	. .	9	2	13	37	137	
Kilmeen	8,324 0 0	3,980	5,397 5 0	. .	2	..	11	30	147	
Kilmichael	15,072 0 0	5,130	8,103 10 0	. .	..	..	5	15	208	
Kilmurry	4,583 0 0	1,473	2,092 10 0	. .	..	..	..	4	68	
Drinagh	3,402 0 0	1,963	1,935 5 0	. .	1	2	4	24	63	
Inchigeela	21,720 0 0	2,385	3,650 15 0	. .	..	..	..	4	144	
Total	92,543 0 0	30,138	43,157 17 6	49,271 18 2	93	28	70	149	1,160	

Returns from Clerks of Unions. Classification according to Acreage, &c.

Fermoy Union.

Names of Electoral Divisions.	Extent in Statute Acres.	Population in 1831.	Net Annual Value.	Gross Annual Value.	Classification of Tenements valued at £5 and upwards. Not including Land.	Containing under 5 Acres.	Containing 5 Acres and under 10 Acres.	Containing 10 Acres and under 20 Acres	Containing 20 Acres and upwards.	Observations.
	A. R. P.		£. s. d.	£. s. d.						
Ardnageehy	21,257 0 0	4,593	10,390 0 10	11,471 11 2½	8	8	6	45	234	
Rathcormac	22,487 0 0	7,806	11,720 11 10	14,185 13 2½	32	33	14	61	289	
Castlelyons	14,492 0 0	6,595	12,411 15 6	13,868 6 0	32	10	10	66	218	
Ahern	3,481 0 0	1,367	2,100 9 0	2,527 11 6	1	1	3	4	41	
Knockmourne	11,154 0 0	3,432	7,721 3 0	9,942 18 8	..	..	4	22	160	
Ballynoe	8,135 0 0	2,692	3,724 14 0	4,450 0 11	..	1	..	12	98	
Mogeely	9,711 0 0	3,094	4,484 2 6	5,063 0 0	3	4	..	20	121	
Macrony	13,831 0 0	4,480	6,938 11 8	7,576 1 10	1	1	1	60	215	
Kilworth	9,798 0 0	4,446	6,749 0 0	8,149 0 0	25	23	19	60	76	
Mitchelstown	15,383 0 0	8,961	13,761 12 0	15,705 12 0	215	4	61	168	198	
Marshalstown	7,477 0 0	2,509	5,180 14 0	6,302 15 0	1	1	8	70	125	
Kildorrery	3,133 0 0	1,943	2,533 12 0	3,042 18 0	13	11	23	43	61	
Templemologga	4,939 0 0	1,351	2,633 10 0	3,047 7 2	..	..	..	50	77	
Farrihy	5,690 0 0	2,058	3,686 4 0	4,333 0 0	..	1	10	46	79	
Glanworth	9,399 0 0	4,453	8,700 19 0	11,984 0 7	1	15	23	68	65	
Kilgullane	5,115 0 0	1,196	5,066 0 0	5,893 0 0	..	..	13	34	88	
Castletownroche	7,476 0 0	3,869	9,007 18 0	10,671 9 0	28	29	20	19	105	
Kilcummer	6,204 0 0	1,782	4,097 1 0	4,528 0 0	..	..	7	17	66	
Ballyhooly	10,423 0 0	3,264	8,373 0 0	9,907 0 0	5	5	18	49	143	
Kilatty	6,189 0 0	3,233	5,613 0 0	6,332 2 0	..	..	7	40	88	
Fermoy	7,978 0 0	9,524	16,697 0 0	24,974 0 0	334	14	30	54	82	Total net annual value by earlier return, £158,398 19*s.* 8*d.*
Derryvillane	5,698 0 0	2,357	5,805 0 0	6,910 5 0	..	2	17	45	100	
Total	209,520 0 0	85,005	157,395 18 4	190,865 12 1	690	163	294	1,053	2,729	

Kanturk Union.

Kanturk	14,043 0 0	6,070	9,065 10 0	. .	No return of tenements not including land.	176	55	75	171	No return of gross annual value.
Newmarket	48,408 0 0	8,574	14,367 14 8	. .		41	57	83	391	
Castlemagner	7,912 0 0	2,853	7,767 13 10	. .		7	21	28	91	
Clonmeen	18,582 0 0	5,935	7,775 0 0	. .		14	62	86	142	
Droumtariffe	14,106 0 0	5,926	14,446 2 8	. .		10	24	47	141	
Drishane	32,212 0 0	7,321	11,169 18 3	. .		59	17	43	20	
Cullen	13,106 0 0	4,385	1,444 0 0	. .		4	11	54	151	
Kilbrin	13,470 0 0	4,292	12,003 0 0	. .		31	40	52	162	
Kilmeen	34,606 0 0	9,367	10,729 15 11½	. .		5	34	89	327	
Knockatemple	5,604 0 0	1,928	4,289 9 1½	. .		3	21	26	50	
Nohovaldaly	16,959 0 0	3,229	5,619 16 9	. .		..	5	49	168	
Tullilease	7,988 0 0	2,368	3,923 2 0	. .		..	16	48	78	
Kilbolane	10,054 0 0	4,014	8,422 8 6½	. .		16	20	36	114	
Shandrum	17,317 0 0	5,582	1,295 19 4	. .		17	26	59	204	
Total	254,367 0 0	71,844	112,319 11 1½	. .	..	383	409	775	2,210	

Kilmallock Union.

Bruree	12,229 0 0	4,364	12,800 2 0	. .	13	14	30	37	170	No return of gross annual value for each Electoral Division.
Manisteranenagh	4,551 0 0	1,738	4,896 0 0	. .	..	2	12	20	59	
Cahircorney	2,821 0 0	1,559	4,077 12 0	. .	1	21	6	22	48	
Ballinlough	5,162 0 0	2,959	6,581 8 0	. .	..	21	44	56	87	
Hospital	6,878 0 0	3,976	9,352 14 0	. .	13	17	33	58	114	
Knockaney	8,552 0 0	4,868	10,903 16 0	. .	2	23	42	50	140	
Uregare	5,747 0 0	2,434	7,338 11 0	. .	2	5	21	36	103	
Bruff	6,978 0 0	5,318	10,360 12 0	. .	86	51	29	46	77	
Dromin	9,623 0 0	2,842	10,395 5 0	. .	3	5	25	19	104	
Kilmallock	3,950 0 0	3,239	6,303 18 0	. .	58	19	28	37	65	
Tankardstown	9,862 0 0	2,754	10,934 5 0	. .	1	27	24	25	147	
Ballyshonboy	4,582 0 0	1,607	4,206 16 0	. .	..	6	8	11	66	
Ard Patrick	16,997 0 0	3,771	12,590 7 0	. .	3	10	26	46	174	
Ballinvana	7,454 0 0	3,834	9,339 1 0	. .	..	8	27	25	128	
Kilfinane	6,258 0 0	4,437	5,878 11 0	. .	67	11	35	58	94	
Kilflynn	5,032 0 0	1,562	2,129 0 0	. .	3	1	4	19	70	
Glenroe	6,867 0 0	1,856	3,102 1 0	. .	..	..	5	17	85	
Ballylanders	7,725 0 0	2,999	5,588 10 0	. .	20	17	22	36	138	
Glenbrohane	5,991 0 0	2,501	6,102 15 0	. .	..	7	22	48	101	
Knocklong	5,288 0 0	2,832	7,022 13 0	. .	1	15	29	31	84	
Galbally	15,287 0 0	5,563	12,560 17 0	. .	17	7	48	108	258	
Charleville	9,408 0 0	7,797	15,828 1 0	. .	185	25	39	39	135	
Total	167,242 0 0	74,810	178,292 15 0	217,431 2 4¼	475	312	559	844	2,447	

Limerick Union.

Limerick	29,850 3 30	66,554	121,058 14 6	. .	2,521	441	364	346	610	No return of gross annual value for each Electoral Division.
Patrickswell	11,412 2 10	5,404	15,368 18 0	. .	2	15	39	56	130	
Crecora	9,467 2 34	5,263	9,792 6 0	. .	..	40	58	101	181	
Fedamore	10,227 1 26	4,937	9,416 4 0	. .	1	36	60	84	202	
Ballybricken	9,767 2 1	4,622	11,809 19 0	. .	1	36	49	67	202	
Kilmurry	10,113 1 9	2,863	11,484 17 0	. .	..	23	42	96	203	
Caherconlish	6,897 0 20	3,954	7,515 6 0	. .	5	23	23	47	128	
Cappamore	6,143 1 0	3,534	4,661 4 0	. .	15	12	30	61	128	

LIMERICK UNION—*continued.*

Returns from Clerks of Unions. Classification according to Acreage, &c.

Names of Electoral Divisions.	Extent in Statute Acres.	Population in 1831.	Net Annual Value.	Gross Annual Value.	Classification of Tenements valued at £5 and upwards. Not including Land.	Containing under 5 Acres.	Containing 5 Acres and under 10 Acres.	Containing 10 Acres and under 20 Acres.	Containing 20 Acres and upwards.	Observations.
	A. R. P.		£. s. d.	£. s. d.						
Doon	4,734 0 4	790	963 6 0	. .	9	..	5	18	39	
Abington	17,375 3 23	5,758	8,859 13 4	. .	3	6	53	84	291	
Murroe	3,735 3 31	1,541	3,858 10 0	. .	1	2	14	50	103	
Castleconnell	5,330 1 33	5,298	5,331 6 0	. .	13	86	83	89	80	
Kiltannonlea	10,389 0 28	5,986	10,359 6 0	. .	1	27	57	125	157	
Killokennedy	18,260 1 0	6,041	6,507 2 0	. .	1	14	37	139	290	
Kilseely	10,292 1 23	4,230	3,842 19 0	. .	1	10	18	68	216	
Kilfeenaghta	8,082 0 17	6,429	2,747 15 0	. .	6	..	12	32	227	
Killeely	12,402 3 19	6,060	8,412 19 4	. .	3	12	46	118	166	Total net value by a later return, £242,999 3*s*.
Total	184,482 3 28	139,264	241,999 4 10	291,392 12 6¾	2,583	783	990	1,581	3,353	
LISMORE UNION.										
Lismore	9,108 2 0	5,656	10,888 15 0	. .	3	11	24	62	140	No return of gross annual value for each Electoral Division.
Ballysaggartmore	21,121 0 0	2,710	5,886 10 0	. .	7	1	6	68	156	
Cappoquin	16,951 2 0	5,589	12,444 10 0	. .	5	10	39	51	228	
Macollup	15,026 1 0	4,926	6,194 10 0	. .	..	1	5	51	146	
Castle Richard	5,234 0 0	1,811	4,792 0 0	. .	5	..	8	15	68	
West Modeligo	9,854 1 0	2,413	5,250 15 0	. .	1	..	7	47	134	
Tallow	11,283 3 0	7,243	11,667 15 0	. .	2	9	31	82	152	
Templemichael	7,680 2 0	2,573	4,936 5 0	. .	3	..	3	22	123	
Kilcockin	4,103 1 0	1,461	2,799 15 0	. .	4	..	..	8	52	
Total	100,363 0 0	34,382	64,860 15 0	75,593 13 7	30	32	123	406	1,199	
LISTOWEL UNION.										
Listowel	12,581 1 28	..	9,649 4 6	12,517 11 4	116	144	31	66	181	
Gunsborough	12,800 0 16	..	5,920 0 0	7,969 18 3	..	..	11	37	178	
Knockanure	8,958 3 14	..	3,630 1 0	4,814 13 9	..	..	..	8	113	
Newtownsands	9,808 3 12	..	4,430 5 0	5,700 19 7	..	1	4	47	171	
Tarbert	8,493 2 0	..	6,013 8 6	7,722 16 7	..	36	44	89	122	
Ballylongford	13,812 1 32	..	6,751 11 6	9,062 16 3	..	18	33	77	239	
Lisselton	7,980 2 38	..	3,395 5 0	4,410 7 5	..	1	3	25	101	
Killahinny	4,979 3 18	..	2,639 6 6	3,601 12 6	..	5	8	19	58	
Kilconly	7,943 2 39	..	2,694 4 0	3,525 5 2	..	..	4	21	90	
Rattoo	6,900 1 0	..	4,601 4 0	5,514 4 10	..	..	41	65	104	
Drumkeen	8,795 2 30	..	5,365 14 6	7,078 12 0	..	3	22	70	181	
Ballyheigue	8,233 1 17	..	3,286 18 0	4,534 3 2	1	1	8	56	147	
Kilmoily	6,958 0 38	..	6,358 15 0	7,888 13 4	..	1	32	83	141	
Ardfert	5,036 0 31	..	3,617 14 0	4,662 9 7	4	8	17	32	68	
Abbeydorney	5,836 2 20	..	4,513 4 0	5,616 1 3	..	3	13	29	133	
Killaghin	3,819 0 10	..	2,403 17 8	3,016 10 0	..	2	10	25	56	
Kiltoomy	8,436 2 8	..	6,489 0 2	7,761 4 5	..	5	8	53	174	
Kilflynn	10,378 1 6	..	1,684 9 6	2,188 19 1	..	1	7	10	75	
Kilfeighney	6,657 3 18	..	3,359 12 0	4,382 18 4	..	..	3	24	116	
Kilshinane	15,343 0 20	..	3,111 1 0	4,000 11 8	..	1	1	11	125	
Duagh	16,480 2 1	..	5,092 11 0	6,675 16 10	..	..	3	33	236	
Total	190,235 0 36	65,198	95,007 6 10	122,646 5 4	121	230	303	880	2,809	
MACROOM UNION.										
Macroom	4,861 0 0	5,353	9,371 5 6	. .	142	155	15	28	82	No return of gross annual value.
Ballyvourney	26,525 0 0	3,676	6,277 0 0	. .	5	4	3	23	295	
Clondrohid	27,443 0 0	5,609	11,768 6 0	. .	1	8	4	27	365	
Kilnamartyr	11,021 0 0	2,604	4,913 19 0	. .	1	3	2	19	177	
Kilcorney	12,046 0 0	1,725	3,726 5 0	. .	..	..	1	7	115	
Macloneigh	3,826 0 0	1,520	3,677 5 0	. .	1	2	4	2	58	
Kilmurry	10,778 0 0	4,188	8,652 15 0	. .	2	3	4	12	166	
Aglish	6,689 0 0	2,522	5,494 14 0	. .	2	2	8	22	98	
Aghina	9,152 0 0	2,442	6,510 0 0	. .	..	..	5	8	126	
Ahabullogue	18,130 0 0	5,054	9,342 0 0	. .	2	4	10	86	244	
Donoughmore	21,595 0 0	6,794	11,543 8 0	. .	3	3	18	90	356	
Cannavee	5,114 0 0	1,778	5,147 5 0	. .	2	5	7	7	69	
Magourney	5,814 0 0	2,392	6,025 15 0	. .	5	8	11	17	92	
Matehy	7,036 0 0	2,156	6,099 10 0	. .	..	1	8	22	125	
Ovens	4,715 0 0	1,953	5,123 0 0	. .	8	9	8	26	78	
Eveleary	20,237 0 0	3,400	4,868 0 0	. .	2	3	2	9	203	
Total	194,981 0 0	53,166	108,340 17 6	. .	176	210	110	405	2,649	
MALLOW UNION										
Mallow	8,586 0 0	9,804	. .	. .	327	55	42	47	147	No return of net and gross annual value.
Ballyclough	10,150 0 0	4,016	. .	. .	9	5	19	44	152	
Kilshanick	27,009 0 0	8,057	. .	. .	..	11	29	110	361	
Ballinamona	11,171 0 0	4,148	. .	. .	3	1	31	74	174	
Rahan	10,028 0 0	3,781	. .	. .	..	6	12	85	153	
Monanimy	8,698 0 0	2,751	. .	. .	20	3	15	30	88	
Clenor	7,508 0 0	2,436	. .	. .	..	3	13	21	114	

MALLOW UNION—*continued.*

Returns from Clerks of Unions. Classification according to Acreage, &c.

Names of Electoral Divisions.	Extent in Statute Acres.	Population in 1831.	Net Annual Value.	Gross Annual Value.	Classification of Tenements valued at £5 and upwards. Not including Land.	Containing under 5 Acres.	Containing 5 Acres and under 10 Acres.	Containing 10 Acres and under 20 Acres.	Containing 20 Acres and upwards.	Observations.
	A. R. P.		£. s. d.	£. s. d.						
Caherduggan	7,289 0 0	2,651	. .	. .	2	2	10	21	135	
Doneraile	25,649 0 0	7,728	. .	. .	94	15	48	130	249	
Buttevant	13,712 0 0	6,323	. .	. .	82	8	17	16	187	
Liscarroll	4,230 0 0	2,135	. .	. .	12	2	18	16	61	
Churchtown	9,545 0 0	3,508	. .	. .	4	9	27	30	136	
Imphrick	6,180 0 0	1,738	. .	. .	..	4	4	19	56	
Total	. .	59,076	152,873 18 3	. .	553	124	285	643	2,013	
NEWCASTLE UNION.										
Abbeyfeale	19,802 1 14	4,242	7,831 0 0	. .	19	9	7	8	255	No return of gross annual value for each Electoral Division.
Ardagh	6,745 3 15	2,722	4,558 0 0	. .	2	5	16	17	89	
Ballingarry	17,442 3 30	8,651	18,576 10 0	. .	32	30	73	102	259	
Castletown	10,114 3 19	4,524	9,791 0 0	. .	1	24	68	108	141	
Clouncagh&Clounetty	8,342 3 20	2,724	7,000 0 0	. .	3	6	21	47	124	
Dromcolloher	6,548 0 13	2,674	5,787 0 0	. .	4	18	28	35	116	
Killeedy	32,701 3 15	5,337	9,637 0 0	. .	..	..	22	56	296	
Kilmeedy	8,685 2 22	3,814	7,366 0 0	. .	..	16	41	64	159	
Killougholehane	5,658 1 33	1,673	3,035 0 0	. .	..	10	9	20	64	
Mahoonagh	12,771 3 20	2,846	9,987 0 0	. .	..	4	12	56	239	
Monagea	23,272 0 28	4,711	12,522 0 0	. .	9	22	38	62	241	
Newcastle	8,852 2 15	5,467	11,440 0 0	. .	125	9	40	47	132	
Rathronan	21,147 2 4	2,265	6,247 0 0	. .	..	5	6	22	178	
Total	182,087 0 8	51,650	113,777 10 0	140,709 5 9	195	158	381	644	2,293	
TIPPERARY UNION.										
Tipperary	3,561 0 0	8,019	. .	. .	209	66	53	68	48	No return of gross annual value for each Electoral Division.
Clonbeg	13,590 0 0	3,662	. .	. .	..	4	27	57	144	
Emly	13,240 0 0	4,508	. .	. .	..	36	77	164	209	
Lattin	2,256 0 0	1,423	. .	. .	1	2	8	10	25	
Cullen	2,443 0 0	1,412	. .	. .	2	16	21	37	39	
Shronehill	2,693 0 0	1,006	. .	. .	..	4	16	32	46	
Bruis	6,274 0 0	2,232	. .	. .	..	13	38	63	84	
Sollohed	9,340 0 0	3,549	. .	. .	..	1	50	137	162	
Donohill	14,286 0 0	4,809	. .	. .	..	11	55	91	176	
Rathliney	5,889 0 0	2,513	. .	. .	..	5	61	68	91	
Curdangan	5,274 0 0	3,188	. .	. .	14	14	46	67	62	
Kilfeacle	6,591 0 0	1,813	. .	. .	..	2	34	59	75	
Golden	14,250 0 0	6,801	. .	. .	13	4	95	126	199	
Killaldriff	8,598 0 0	3,372	. .	. .	2	1	66	81	75	
Bansha	11,642 0 0	2,961	. .	. .	1	18	47	75	81	
Doon	13,126 0 0	5,586	. .	. .	2	1	20	103	157	
Grean	9,225 0 0	4,480	. .	. .	..	13	33	70	167	
Ulla	6,440 0 0	2,952	. .	. .	..	12	31	73	101	
Kitteely	2,198 0 0	2,185	. .	. .	..	7	14	26	36	
Toem	18,628 0 0	4,382	. .	. .	3	3	23	49	180	
Total	169,544 0 0	70,853	148,133 16 1	204,260 12 9	247	233	815	1,456	2,157	
WATERFORD UNION.										
Waterford	8,734 0 0	28,821	71,486 17 0	87,446 7 7	1,949	130	59	51	133	
Faithlegg	3,819 0 0	1,919	4,974 14 0	6,452 0 1	12	13	17	33	56	
Crook	5,093 0 0	1,971	5,885 18 0	7,214 11 4	..	4	29	27	86	
Ballynakil	5,970 0 0	1,762	8,660 2 0	10,263 19 9	..	6	9	23	114	
Kilmacleague	7,212 0 0	3,452	6,550 4 0	8,356 2 2	23	6	28	65	96	
Rathmoylan	3,140 0 0	1,074	2,804 16 0	3,568 17 4	..	1	10	13	45	
Kilburn	5.592 0 0	1,316	4,335 12 0	5,658 11 7	..	..	7	18	69	
Drumcannon	7.825 0 0	4,573	8,784 2 0	11,756 13 3	94	44	40	53	108	
Island Keane	4,999 0 0	1,284	3,030 9 0	3,612 19 0	..	..	9	18	63	
Reisk	6,350 0 0	1,638	5,504 15 0	6,560 6 7	..	1	13	17	92	
Kilmeaden	6,669 0 0	2,135	5,910 12 0	6,979 11 7	12	6	17	14	95	
Newcastle	4,240 0 0	1,124	2,821 7 0	3,407 7 6	..	..	2	15	52	
Dunhill	6,218 0 0	1,871	4,665 17 0	4,703 10 1	5	6	14	19	99	
Rossmire	8,233 0 0	2.387	5,695 2 0	7,122 8 6	3	..	5	7	106	
Kilbarrymeaden	7,945 0 0	3,440	11,475 14 0	14,019 1 5	4	10	25	20	111	
Rathpatrick	4,427 0 0	1,627	4,730 6 0	5,779 13 9	..	9	15	39	60	
Kilcollum	8,166 0 0	2,159	5,008 8 0	6,420 12 2	..	6	12	26	98	
Dunkit	9,055 0 0	2,741	9,479 14 0	11,279 7 3	..	9	21	52	172	
Kilkeasey	9,955 0 0	2,419	4,366 4 0	5,760 13 9	..	..	8	36	130	
Kilbeacon	5,748 0 0	2,447	3,179 2 0	4,058 15 3	1	6	12	26	98	
Kilbride	6,352 0 0	1,964	3,469 10 0	4,806 11 10	8	1	5	37	138	
Killahy	4,265 0 0	1,336	2,497 16 0	3,159 4 0	8	..	10	38	77	
Kilmacow	5,849 0 0	2,011	5.852 2 0	7,142 2 0	..	8	25	31	122	
Aglish	3,803 0 0	1,836	4,676 10 0	5,538 14 9	..	4	4	36	90	
Rathkeeran	5,673 0 0	2,357	7,131 12 0	8,702 1 8	..	16	33	52	130	
Total	155,332 0 0	79,664	202,977 5 0	249,770 4 2	2,119	286	429	766	2,440	

LEINSTER.

Returns from Clerks of Unions. Classification according to Acreage, &c.

Balrothery Union.

Names of Electoral Divisions.	Extent in Statute Acres.	Population in 1831.	Net Annual Value.	Gross Annual Value.	Classification of Tenements valued at £5 and upwards. Not including Land.	Containing under 5 Acres.	Containing 5 Acres and under 10 Acres.	Containing 10 Acres and under 20 Acres.	Containing 20 Acres and upwards.	Observations.
	A. R. P.		£. s. d.	£. s. d.						
Balbriggan	6,884 0 0	5,078	9,064 17 6	. .	83	59	50	34	63	No return of gross annual value.
Balscaddan	3,948 0 0	1,011	3,984 16 10	. .	..	9	21	22	40	
Holmpatrick	7,173 0 0	4,046	8,715 15 9	. .	2	52	65	46	91	
Lusk	11,861 0 0	4,820	13,343 4 7	. .	20	57	63	38	116	
Ballyboghill	4,529 0 0	1,052	4,782 13 5	. .	..	6	9	17	53	
Hollywood	6,687 0 0	2,016	7,057 16 3	. .	1	10	30	31	76	
Clanmethen	4,393 0 0	890	3,919 16 1	. .	1	..	8	10	37	
Swords	9,938 0 0	3,617	14,518 13 6	. .	70	25	55	29	97	
Killsalaghan	7,257 0 0	1,585	8,423 12 4	. .	..	5	13	17	58	
Donabate	6,162 0 0	1,020	5,083 2 4	. .	1	13	26	14	29	
Kinsealy	3,078 0 0	1,191	6,985 3 11	. .	2	9	10	16	52	
Malahide	4,454 0 0	1,798	6,318 2 3	. .	29	26	21	23	32	
Total	76,364 0 0	28,124	92,197 14 9	. .	209	271	371	297	744	

Celbridge Union.

Cloncilla	3,555 2 15	918	8,446 15 1	9,222 10 10	21	33	1	11	41	
Lucan	5,481 3 39	2,723	14,029 2 7	15,337 13 7	107	139	28	19	67	
Newcastle	6,667 2 29	1,655	12,164 4 2	13,222 15 10	7	79	36	24	52	
Saggart	4,847 0 21	1,564	6,822 11 2	7,644 9 6	..	60	39	28	30	
Rathcool	5,157 2 13	1,531	7,724 16 1	8,720 5 8	18	81	34	41	42	
Balraheen	8,219 0 15	1,680	8,209 1 4½	9,192 17 9	1	25	20	21	69	
Donadea	5,080 0 27	1,173	4,919 14 1	5,477 4 1	..	11	16	14	35	
Kilcock	4,164 0 9	2,235	6,258 18 11	6,842 18 3	66	98	12	16	44	
Cloncurry	8,390 0 10	1,601	11,095 12 3	12,270 15 3	2	11	18	15	51	
Roddenstown	7,327 1 28	1,183	9,387 10 4¼	10,316 19 2	6	12	7	13	55	
Celbridge	4,350 0 2	2,403	8,143 12 2	9,011 3 11	64	84	22	12	33	
Donacumpher	5,803 1 25	1,920	8,903 17 5	9,806 11 8	6	40	34	23	45	
Straffan	6,413 0 18	1,194	6,842 16 1	7,850 10 9	..	13	20	10	46	
Leixlip	2,824 0 38	1,778	6,808 10 4	7,498 18 2	95	111	17	18	33	
Maynooth	8,341 3 37	2,639	12,100 14 10¼	13,589 15 2	98	39	21	14	55	
Total	86,623 2 6	26,197	131,857 16 11	146,005 9 7	491	836	325	279	698	

Drogheda Union.

St. Mary's	9,397 3 27	7,032	17,778 16 1	20,400 11 1	151	49	78	72	102	
Julian's Town	12,000 0 0	2,783	13,295 15 9	15,318 2 7	5	9	30	30	102	
Stamullen	9,307 0 14	2,529	10,324 6 7	11,813 6 9	..	9	19	27	93	
Ardcath	10,689 3 5½	3,279	11,298 0 1½	12,843 9 11	5	4	49	51	12 (	
Duleek	9,776 2 36	3,023	9,123 9 8	10,574 4 0	6	4	35	35	95	
Mellifont	5,893 3 10½	1,236	5,601 8 0	6,483 6 1	..	2	27	22	56	
St. Peter's, Eastward	3,592 2 15	17,402	13,700 17 3½	16,253 7 0	354	35	37	41	46	
St. Peter's, Westward	6,157 3 19		21,036 8 9½	25,054 19 10	471	67	74	72	90	
Monaster Boice	5,696 0 14	1,742	4,979 9 9	5,778 6 5	..	2	54	73	63	
Termonfechin	6,913 2 34	3,525	6,365 2 6½	7,371 11 6	5	4	44	94	101	
Clogher	6,291 1 37½	3,098	5,869 19 2¼	6,801 17 6	1	3	35	47	77	
Dysart	5,323 0 13	2,045	4,701 6 9	5,428 0 1	..	..	30	37	70	
Mullary	6,226 2 4¾	1,987	4,139 4 4½	4,922 17 1	..	..	26	95	62	
Total	97,266 2 30¼	49,681	128,214 4 10¾	149,043 19 10	998	188	538	696	1,077	

North Dublin Union.

North City	. .	100,273	284,109 2 9½	375,947 10 2½	No return of tenements not including land.	70	8	3	..	
Finglass	7,790 0 0	2,628	17,867 2 3	19,761 6 11		56	32	28	93	
Castleknock	4,683 0 0	4,554	17,287 0 3½	19,495 14 3		153	26	35	39	
Blanchardstown	8,480 0 0	1,910	16,220 11 7	19,046 15 6½		20	13	17	85	
Glasnevin	4,954 0 0	2,829	15,690 13 3½	17,484 1 11		152	13	18	68	
Drumcondra	2,077 0 0	4,617	14,198 7 10	16,847 14 1½		276	39	23	33	
Coolock	5,143 0 0	2,579	12,570 14 1	15,025 13 6		32	13	31	31	
Clontarf	1,368 0 0	3,436	8,867 2 5	10,126 9 5		182	17	20	20	
Howth	4,422 0 0	2,419	7,806 16 4	9,424 6 10		50	19	26	59	
Total	38,917 0 0	125,245	394,617 10 10½	503,159 12 8½	..	991	180	201	428	

Returns from Clerks of Unions. Classification according to Acreage, &c.

South Dublin Union.

Names of Electoral Divisions.	Extent in Statute Acres.	Population in 1831.	Net Annual Value.	Gross Annual Value.	Classification of Tenements valued at £5 and upwards. Not including Land.	Containing under 5 Acres.	Containing 5 Acres and under 10 Acres.	Containing 10 Acres and under 20 Acres.	Containing 20 Acres and upwards.	Observations.
	A. R. P.		£. s. d.	£. s. d.						
College Ward			39,202 0 0	54,289 11 8	1,050	..	..	..	..	
Merrion ,,			53,067 0 0	73,123 15 2	1,058	..	..	..	..	
Stephen's ,,			82,508 10 0	108,400 9 4	1,108	..	..	..	..	
Andrew's ,,			74,259 0 0	101,718 7 7½	1,494	..	..	..	..	
Castle ,,	667 2 27	140,000	36,343 10 0	49,339 7 0	1,186	..	..	..	..	
Patrick's ,,			47,374 0 0	65,066 5 6	1,814	..	..	..	..	
Audeon's ,,			32,489 5 0	46,022 14 10½	1,530	..	..	..	..	
Catherine's ,,			20,629 0 0	28,154 7 6	1,009	..	..	..	..	
James's ,,			23,286 10 0	31,555 11 3	1,054	..	..	..	..	
Donnybrook	1,011 2 21	12,094	19,775 5 5	22,242 3 3	1	736	22	25	9	
Rathmines	1,102 2 28	9,973	42,364 9 9	51,993 15 6	1	1,364	35	16	11	
Rathfarnham	3,930 2 9	5,594	20,794 14 0	25,034 15 2	..	319	40	38	52	
Whitechurch	7,441 1 25	2,921	10,858 8 0	13,080 7 0	..	32	21	17	82	
Tallaght	16,764 3 38	4,485	20,227 19 7	25,143 9 4	1	37	96	105	191	
Clondalkin	3,888 3 21	2,993	13,695 19 10	16,191 14 10	..	81	41	46	66	Total net annual value by an earlier Return, £537,815. 13*s.* 5*d.*
Palmerston	3,411 2 23	4,707	16,716 6 10	17,660 3 11½	..	202	19	9	32	
Total	38,219 2 2	182,767	553,591 18 5	729,016 18 11½	11,306	2,771	274	256	443	

Dunshaughlin Union.

Dunboyne	14,153 0 0	2,428	16,408 6 0½	. .	1	29	34	22	124	No return of gross annual value.
Donaghmore	8,714 0 0	1,250	10,005 11 7	. .	..	19	7	8	54	
Ratoath	9,931 0 0	1,779	9,935 4 5¾	. .	..	22	21	17	87	
Kilbrew	8,442 0 0	1,560	8,823 11 9¼	. .	..	2	21	14	61	
Dunshaughlin	10,707 0 0	2,547	11,567 8 5½	. .	..	21	27	23	84	
Culmullin	9,511 0 0	1,587	9,645 4 8½	. .	..	3	16	17	82	
Kilmore	9,325 0 0	1,587	10,402 9 0	. .	..	..	13	17	85	
Kilmessan	6,306 0 0	1,662	6,032 7 9¾	. .	..	3	35	27	71	
Killeen	7,187 0 0	1,593	8,690 6 9¾	. .	..	7	27	11	54	
Skreen	9,485 0 0	2,086	10,273 10 3¼	. .	..	2	20	30	64	
Rathfeigh	7,028 0 0	1,275	6,593 0 11¼	. .	..	3	20	20	69	
Garristown	8,260 0 0	2,886	8,946 15 4	. .	..	13	78	63	100	
Total	109,049 0 0	22,240	117,323 17 2½	. .	1	124	319	269	935	

Gorey Union.

Gorey	20,201 0 21	7,199	19,065 10 8	23,451 17 11½	128	193	88	141	184	
Coolgraney	16,734 3 36	4,288	12,746 9 0	15,865 3 3½	2	13	59	94	162	
Wingfield	11,442 2 38	2,274	5,023 2 0	6,622 7 4½	..	2	7	15	133	
Ballyellis	9,727 3 37	2,181	5,801 9 0	7,356 13 11¾	..	1	13	33	164	
Rosminogue	9,628 1 29	2,296	5,581 2 0	7,115 18 7¼	..	3	19	61	168	
Camolin	11,747 3 14	3,034	8,918 3 0	11,110 7 8½	7	21	36	75	176	
Ballycanew	10,755 2 27	3,407	8,986 19 0	11,105 11 9¾	23	19	52	58	147	
Monomolin	18,440 0 17	5,491	13,281 2 0	16,599 16 11¼	4	5	49	124	289	
Courtown	7,895 0 24	2,581	6,179 18 0	7,686 11 9¼	5	22	31	65	111	
Wells	11,123 2 31	3,361	9,071 12 6	11,242 7 0¾	1	7	38	84	186	
Total	127,697 2 34	36,112	94,655 7 2	118,156 16 5¾	170	286	392	750	1,720	

Longford Union.

Newtownforbes	. .	5,000	. .	. .	8	21	110	95	87	Valuation incomplete.
Killashee	. .	4,134	. .	. .	7	10	74	90	101	
Rathcline	7,776 2 11	3,036	5,944 16 7½	7,665 0 2½	9	4	35	115	87	
Cashell	10,587 0 16	5,087	6,985 13 2½	9,385 8 2	1	..	70	253	147	
Kilcommack	. .	3,815	. .	. .	6	6	46	71	118	
Taghsheenod	. .	2,553	. .	. .	..	3	48	103	65	
Tagsheeny	. .	2,477	. .	. .	1	..	42	78	53	
Forgnay	. .	3,722	. .	. .	7	1	61	93	67	
Ballinamuck	11,884 3 20	6,065	6,540 7 4	8,368 15 7½	1	..	46	239	144	
Drumlish	13,789 1 23	8,016	10,992 9 9½	13,849 13 1½	9	12	292	325	124	
Total	. .	43,905	. .	. .	49	57	824	1,462	993	

Naas Union.

Kill	10,542 0 0	2,141	12,574 7 7	. .	5	18	21	38	113	No return of gross annual value. The net annual value taken from Appendix to Report on Naas Union, p. 279 *b.*
Bodenstown	9,083 0 0	1,013	11,902 1 9	. .	20	4	10	14	56	
Naas	8,814 0 0	6,116	15,563 16 5	. .	262	43	46	63	94	
Rathmore	7,756 0 0	1,493	7,207 5 3	. .	3	7	21	35	84	
Killashee	6,695 0 0	1,469	6,338 7 6	. .	..	2	16	45	73	
Carnalway	4,559 0 0	1,394	5,809 3 2	. .	9	6	8	16	44	
Gilltown	6,310 0 0	1,478	6,749 14 7	. .	..	12	20	28	65	
Kilcullen	5,563 0 0	2,503	6,696 2 9	. .	53	12	38	43	42	
Usk	4,685 0 0	1,755	4,060 7 2	. .	1	1	20	37	63	
Clane	4,669 0 0	2,121	4,626 19 2	. .	12	9	32	28	49	
Timahoe	14,050 0 0	2,141	5,550 15 9	. .	2	1	15	44	89	

NAAS UNION—*continued.*

Returns from Clerks of Unions. Classification according to Acreage, &c.

Names of Electoral Divisions.	Extent in Statute Acres.	Population in 1831.	Net Annual Value.	Gross Annual Value.	Classification of Tenements valued at £5 and upwards. Not including Land.	Containing under 5 Acres.	Containing 5 Acres and under 10 Acres.	Containing 10 Acres and under 20 Acres.	Containing 20 Acres and upwards	Observations.
	A. R. P.		£. s. d.							
Downings	7,144 0 0	2,687	5,631 19 2	. .	4	9	21	29	62	
Caragh	5,950 0 0	1,407	6,227 5 1	. .	2	3	30	30	61	
Kilmeague	10,202 0 0	2,985	5,223 9 3	. .	32	24	36	32	87	
Rathernan	8,023 0 0	1,556	5,136 7 2	. .	2	4	8	23	80	
Old Connell	6,372 0 0	1,165	3,880 3 6	. .	..	..	1	6	45	
Newbridge	7,637 0 0	2,290	7,736 11 10	. .	26	9	15	27	63	
Moorfield	5,411 0 0	1,752	4,763 11 4	. .	2	8	19	23	48	
Kildare	6,741 0 0	3,346	11,732 19 1½	. .	39	19	68	63	103	
Ballysax	7,213 0 0	1,859	9,084 5 8	. .	..	10	37	24	99	
Ballymore Eustace	7,954 0 0	2,876	8,357 0 11	. .	17	24	52	53	89	
Blessington	17,495 0 0	2,460	12,036 16 3	. .	39	20	20	41	192	
Boystown	14,033 0 0	2,505	7,475 2 3½	. .	2	9	17	35	129	
Total	186,901 0 0	50,512	174,364 12 8	. .	532	254	571	777	1,830	

PARSONSTOWN UNION.

Parsonstown	5,852 1 19	9,617	12,383 1 0	. .	No return of tenements not including land.	53	67	54	63	No return of gross annual value.
Kilcoleman	7,037 1 10	2,039	3,298 3 6	. .		..	1	49	67	
Seirkyrans	4,801 2 1	1,280	2,956 2 0	. .		..	1	19	61	
Kinnetty	7,869 1 39	2,567	4,415 16 3	. .		4	14	49	90	
Sitter	4,914 3 23	1,000	2,735 7 0	. .		..	..	12	49	
Drumcullen	11,396 3 8	3,113	5,922 14 11	. .		1	1	53	145	
Eglish	8,316 3 10	3,290	4,405 4 1	. .		1	22	75	100	
Frankford	10,086 1 11	4,135	7,763 6 7	. .		8	40	76	128	
Ferbane	9,124 3 37	3,555	5,590 6 3	. .		3	9	89	115	
Semonaghan	10,880 1 29	5,787	6,366 13 0	. .		7	8	53	158	
Shannonbridge	8,417 3 36	4,424	4,205 18 6	. .		3	3	54	130	
Tissarin	4,989 3 13	2,032	3,016 5 4	. .		3	3	44	60	
Shannonharbour	9,392 1 30	5,021	6,830 11 9	. .		4	23	72	129	
Banagher	6,279 2 20	4,721	6,168 18 0	. .		15	33	46	85	
Lusmagh	6,251 1 14	3,420	3,436 3 3	. .		..	3	49	55	
Dorrha	10,905 2 34	3,395	6,231 19 0	. .		1	3	39	133	
Lorrha	12,607 3 36	3,995	7,548 12 0	. .		1	7	77	143	
Lockeen	8,298 3 4	2,691	4,741 9 0	. .		..	7	45	94	
Aglishcloghane	4,507 0 21	1,961	2,285 0 3	. .		..	2	39	73	
Uskeane	5,446 0 19	1,459	2,842 8 0	. .		..	..	38	80	
Ballingarry	5,714 1 30	1,634	3,186 15 0	. .		..	5	34	49	
Total	163,092 1 4	71,136	106,330 14 8	. .	..	104	252	1,066	2,007	

RATHDOWN UNION.

Dundrum	4,533 1 28	4,020	21,149 15 6	25,027 9 10	36	94	32	38	61	
Blackrock	899 2 30	6,136	21,250 19 7	26,788 9 9	302	177	20	17	9	
Kingstown	1,797 0 22	6,571	34,932 4 1	43,180 13 9¼	164	753	24	18	20	
Stillorgan	3,281 3 39	2,799	18,006 19 9	21,207 17 8½	46	52	25	29	45	
Killiney	4,765 3 32	3,713	14,418 3 5	16,869 8 10½	33	149	18	21	58	
Glencullen	7,320 2 37	2,282	7,680 2 1	8,802 7 1½	9	31	54	28	86	
Rathmichael	2,774 1 28	1,296	6,044 19 2	6,971 17 11¼	6	34	29	15	35	
Bray	5,640 2 4	5,710	17,952 9 2	20,863 17 10	81	171	28	28	51	
Powerscourt	21,060 0 8	4,002	8,776 6 1½	10,132 15 4½	32	31	33	43	107	
Delgany	9,682 0 33	3,404	14,261 15 7½	16,455 12 9½	19	97	50	57	105	
Total	61,756 0 21	39,933	164,473 14 6	196,300 11 0¼	728	1,589	313	294	577	

ROSCREA UNION.

Roscrea	15,315 0 0	10,455	16,391 11 0	20,326 4 10½	No return of tenements not including land.	160	142	98	91	
Roscomroe	8,939 0 0	2,345	4,885 12 6	6,370 11 3		6	42	62	75	
Aghancon	4,983 0 0	1,335	3,278 0 0	4,312 0 10		5	32	30	40	
Ettagh	6,489 0 0	2,123	4,005 15 0	5,503 3 8		4	53	27	29	
Kilmurray	4,292 0 0	1,504	3,238 1 0	4,258 12 9		13	34	37	31	
Shinrone	3,858 0 0	2,517	3,006 0 6	4,224 18 10		22	41	21	22	
Dunkerrin	9,100 0 0	2,811	6,288 0 0	8,204 14 9		10	68	91	67	
Kilcommon	3,281 0 0	1,769	2,126 7 6	2,805 19 8		3	36	35	24	
Cullenwain	9,782 0 0	3,637	6,778 14 6	8,737 13 5		24	68	92	76	
Burrisnafarny	7,112 0 0	1,877	4,806 16 6	5,090 10 6		6	49	71	49	
Rathnaveague	5,014 0 0	1,381	3,224 19 0	4,031 3 9		3	42	59	44	
Killea	5,980 0 0	2,126	4,281 2 0	5,280 13 4		3	33	74	81	
Bourney	11,369 0 0	4,061	5,353 0 6	7,785 11 5		6	97	109	96	
Kallaveneague	7,205 0 0	3,000	4,701 4 6	5,776 10 7		32	128	65	38	
Erke	5,196 0 0	2,582	3,592 5 0	4,390 6 3		4	45	41	29	
Rathdowney	14,484 0 0	6,086	11,889 9 6	15,187 0 0		55	150	155	113	
Donomore	9,001 0 0	3,906	6,951 15 6	8,888 13 2		7	84	85	67	
Burris in Ossory	6,026 0 0	6,198	5,027 5 0	6,200 1 3		13	44	42	52	
Kyle	6,089 0 0	1,810	2,889 7 6	3,540 14 6		3	15	48	59	
Total	143,515 0 0	61,529	102,715 7 0	130,915 4 9½	..	379	1,203	1,242	1,093	

Returns from Clerks of Unions. Classification according to Acreage, &c.

SHILLELAGH UNION.

Names of Electoral Divisions.	Extent in Statute Acres.	Population in 1831.	Net Annual Value.	Gross Annual Value.	Classification of Tenements valued at £5 and upwards. Not including Land.	Containing under 5 Acres.	Containing 5 Acres and under 10 Acres.	Containing 10 Acres and under 20 Acres	Containing 20 Acres and upwards.	Observations.
	A. R. P.		£. s. d.	£. s. d.						
Tinahely	9,800 2 3	2,700	5,823 5 6	. .	22	23	36	60	118	No return of gross annual value for each Electoral Division.
Carnew	5,863 0 38	2,507	6,709 4 3	. .	52	21	24	55	79	
Bullengate	5,255 3 37	1,171	3,590 8 0	. .	..	..	6	30	57	
Munny	3,577 3 12	828	2,393 18 0	. .	..	..	6	17	41	
Rath	4,032 1 29	1,340	3,232 10 0	. .	..	6	25	26	48	
Killinure	4,161 2 15	1,456	3,016 19 0	. .	..	1	18	43	64	
Aghold	3,992 0 36	1,448	3,120 0 0	. .	..	..	4	27	65	
Cronelea	3,359 0 16	956	1,793 2 0	. .	..	..	6	16	50	
Shillelagh	3,819 3 9	1,039	2,157 9 6	. .	6	2	8	21	61	
Coollattin	3,870 0 26	1,228	3,234 4 6	. .	..	3	18	22	37	
Coolhoy	3,851 1 23	1,360	2,568 0 0	. .	..	2	15	30	45	
Ballybegg	4,472 0 18	1,161	1,717 11 6	. .	..	..	6	34	79	
Ballinglenn	3,827 1 31	1,253	2,032 5 0	. .	..	..	3	24	62	
Kilballyowen	4,535 3 15	907	2,190 14 0	. .	..	..	3	13	74	
Kilpipe	6,945 0 33	2,006	3,394 8 0	. .	..	..	6	21	104	
Coolballintagert	9,984 1 35	1,351	2,732 7 0	. .	..	..	3	25	113	
Hackelstown	7,995 0 9	3,719	7,785 5 0	. .	31	18	47	68	137	
Clonmore	6,908 2 31	2,389	5,907 15 0	. .	..	2	28	52	115	
Clonegal	7,706 3 27	2,777	6,210 18 9	. .	..	22	38	79	126	
Total	103,960 0 3	31,596	67,800 4 3	85,824 18 8½	111	100	300	663	1,475	

SUPPLEMENT.

SUPPLEMENT.

GENERAL VALUATION OF IRELAND.

Outline of Mr. Griffith's System.

OUTLINE *of the* SYSTEM *according to which the* GENERAL VALUATION *of* IRELAND, *under the* 6 *and* 7 *Wm. IV., c.* 84, *is carried into effect.*

By RICHARD GRIFFITH, *Esq., Commissioner of Valuation.*

Scale of Prices.

THE general valuation of Ireland, placed under my direction, is regulated by a scale of prices for agricultural produce, introduced into the Valuation Act, 6 and 7 Wm. IV., c. 84, which scale of prices was founded on the average prices of agricultural produce throughout the principal maritime markets of Ireland, during a given period, when the value of agricultural produce was considered to be low. Thus, the scale of prices being taken from the *actual average value* of each commodity may be considered to be relative, whether the average prices at the present, or a future time, be higher or lower.

Uniformity of valuation.

In carrying the valuation into effect, the object to be attained was, that all lands throughout Ireland should be valued relatively, according to the standard prices for agricultural produce contained in the Act; and, consequently, that the same scale of value adopted in the northern counties should be continued throughout, so that the lands of the counties of Derry and Antrim, which were first valued, and those of Cork and Kerry, which will be the last, shall be found on the completion of the work to be relatively valued, all the peculiar local circumstances of each being taken into consideration.

Average for five years preceding 1830, one-eighth higher than standard in Act.

Previously to commencing the valuation of the counties of Derry and Antrim, in the year 1830, I ascertained that the general average prices for agricultural produce throughout the principal markets of Ireland for the preceding *five years*, were one-eighth, or 2*s.* 6*d.* in the pound, higher than those contained in the Act, and, consequently, the amount of valuation, according to Act prices, should in each case be one-eighth less than if the valuation were made according to the then prices.

In order to carry out this principle, I found it necessary to relieve the minds of the valuators from all care, except the determination of the value of the land under consideration, the land in every case being supposed to be in an ordinary situation, that is, from 10 to 15 miles distant from an export market, without reference to the scale of prices contained in the Act, or to local circumstances, whether in addition or deduction. The object to be obtained being, that the scale of value for certain qualities of land, in an ordinary situation, adopted in the counties of Derry and Antrim, should be preserved; and to ascertain that this has been effected, I am in the habit of sending some of the best valuators, who had not been employed in the commencement, from the midland counties, where they are now employed, to the counties of Derry and Antrim, and other northern counties, to value certain townlands, the value of which had been well ascertained, and, having received their recent valuations, to compare them with the original; and I have the pleasure to state that these checks have in all cases proved satisfactory. and I have no doubt that the valuators at present employed in the western and midland counties, are valuing the land on the same scale as that on which we commenced.

General instructions.

The general instructions given by me to the valuators were, that they should value the land on a liberal scale, that is to say, in the same manner as if employed by one of the principal landlords of the country, who was about to let the land to a solvent tenant on a lease, say, of 21

SUPPLEMENT.

Outline of Mr. Griffith's System.

years. That they were to judge of the value of the land, not by its appearance to the eye, but by digging up the surface, and, by this means, ascertaining the nature, quality, and depth of the soil, and the quality of the subsoil. That land of the same quality and circumstances, though badly farmed, was to be valued at the same rate as similar land well farmed, clean, and in good order, but that all permanent improvements, such as drains, good fencing, good roads, &c., were to be taken into consideration. By this means the industrious farmer, who tilled and manured his land well, would not be taxed more than his indolent neighbour, who was similarly circumstanced, but who did not take advantage of his situation.

Lands in high cultivation.

It is to be observed, that land, clean, and in a high state of cultivation, may, by imperfect tillage, and a succession of white crops, be deteriorated in a few years; and, consequently, it would be unjust in a *permanent valuation* to rate the land high, solely on account of its being well cultivated at the time the valuation was made. On the other hand, land which is in a bad state, owing to mismanagement, should not be valued quite as low as its present condition would suggest.

Lands which have never been tilled, valued as pasture.

Lands which have never been tilled are valued as pasture, though, from the nature of the soil and subsoil, they may be capable of being tilled and improved. Such land is valued at a price per acre proportioned to the number of cattle, sheep, &c., it may be capable of grazing during the year, the price per head being regulated according to the usual price per head paid in the neighbourhood for grazing, the quality of herbage being taken into consideration. Of course, where the soil and subsoil are good, the quality of the herbage will be superior, and the value will be regulated accordingly. I have entered into this detail in consequence of an erroneous opinion having prevailed, that in the General Valuation, the land was valued at the same rate, according to its natural quality, whether improved and cultivated, or in a state of nature; but this is not the fact, the land being valued in each case at the rate it would reasonably let for by lease to a solvent tenant in the state in which it is found.

It will not be necessary to enter into all the detail of the system that I have found it necessary to adopt in carrying the valuation into effect, as such detail is given at length in my book of instructions to the valuators. It will be sufficient to observe generally, that in commencing the valuation of a county, it is usual to divide it among a certain number of valuators in proportion to its extent, giving to each a barony or district to value. Every barony is divided into parishes and townlands * on the Ordnance maps, in addition to which these maps distinguish all bogs, lakes, rivers, and streams, all roads, bye-roads and plantations, together with all the principal fences dividing fields.

Division into lots, according to quality.

In commencing the valuation, the valuator divides the townland under consideration into a number of *lots* according to the variation of the qualities of the soil and subsoil, taking care, in arable districts, that no lot shall contain more than 30 acres statute measure, and that the boundaries of each of the lots shall, as far as possible, coincide with the boundaries of farms. Having dug up the soil in many places in the first lot, and made up his mind as to its value, from a careful inspection of the quality and depth of the soil, and the nature of the sub-soil, he enters his opinion of its value in the field book, and marks it lot No. 1; he at the same time dots round the boundaries of the lot on the map, and marks it also No. 1. In this manner he proceeds through the townland, and in continuation through the barony or district.

Field books and maps sent to office in Dublin.

When the valuation of a barony is completed, the field books and field maps are sent to my office in Dublin, and subsequently, on the receipt of the field books and maps of an entire county, the second operation or check valuation is commenced, by my sending down a valuator in whose experience and judgment I place great reliance, to re-value a *certain portion* of each of the districts within the county. This valuator uses the same maps as the first, and values each townland according to the same lots or sub-divisions adopted by the first valuator; but he has no *access to the field books* which contain the prices of the first valuator.

Check valuator.

The check valuator, according to circumstances, re-values from one-fourth to one-sixth part of each barony or district; and when he has completed his work, his valuations are placed in a tabular form opposite to those of the original valuator for comparison.

Revision.

When considerable differences occur between the original and check valuations, which sometimes though rarely happens, a second check valuator is sent to re-value the same townlands in the district in which the differences occur, and if the two check valuations agree, which is almost unusually the case, the prices of the first valuation are altered relatively, and thus made to agree with those of the check valuations. By this means the valuations of the several baronies of the county are reduced to one relative scale, for land in an ordinary situation.

Allowances.

The next consideration is the allowance to be made for local circumstances, all of which, whether they be in addition or deduction, are considered.

Additions.

Allowances in addition:—

1st. They are made in consequence of vicinity to cities or towns.

2nd. Vicinity to limestone quarries, to sea manure or turbary.

3rd. Good roads to market, to sea manure or turbary.

4th. Climate, which includes a moderately elevated situation and shelter from injurious winds.

Vicinity to cities and towns.

In maritime districts, say, within eight miles of a good market and seaport, land in an ordinary situation, for the reasons already mentioned, is reduced 2*s.* 6*d.* in the pound to bring it to the scale of the Act: approaching within, say, four miles of a considerable town, an increase of, say, 1*s.* in the pound is made on account of superior advantage of situation arising from the facility of procuring manure, vicinity to markets, &c.: approaching still nearer, the value on account of town influence is proportionably increased—within two miles to 8*s.* 6*d.*; at one mile to 14*s.*; at half a mile to 26*s.*; and the gardens close to the town to 40*s.* in the pound; that is

* A townland is similar to a township in England, and usually contains from 200 to 500 acres.

to say, land which in an ordinary situation is valued at 20*s.* per acre, is increased to 60*s.* when close to a maritime town containing from 70,000 to 100,000 inhabitants.

Outline of Mr. Griffith's System.

In like manner additions, though on a more moderate scale, are made for land approaching smaller towns and villages, and tables for this purpose, referable to towns of all sizes, have been constructed to assist, but *not absolutely to limit*, the judgment of the valuators.

It is to be observed that the scale of addition for town influence does not reach the full rent paid for *convenience*, or what is called *accommodation* land, the land being valued as if rented by a farmer for the production of ordinary crops under the most favourable circumstances. Deductions to be made on account of local circumstances.

The principle upon which deductions are made from the value of land, as compared with land of the same quality in an ordinary situation, is similar to that which regulates the increase. The circumstances tending to diminish the value, being—

Deductions.

1st. Distance from markets for the sale of produce.
2nd. Difficulty of access to markets on account of bad roads.
3rd. Distance from lime, sea manure, or turbary.
4th. Elevation, aspect, exposure to injurious winds, &c.

Markets.

In regard to markets: as the average of the seaport markets were those from which the scale for agricultural produce contained in the Act was formed; in determining the amount of deduction to be made from land in an ordinary situation, say, five miles from a market town in the interior of the county, the difference between the market value of agricultural produce at that town, as compared to the seaport markets is first determined. Thus in many interior markets the prices vary from 1*s.* to 1*s.* 6*d.* in the pound below the maritime markets; for example, when the difference is 1*s.* 6*d.* in the pound, the deduction from land, in an ordinary situation in the neighbourhood of such a town, instead of being 2*s.* 6*d.* will be 4*s.* in the pound to bring it to the Act price; and where the distance from the local market is, say, ten statute miles, the deduction will be about 5*s.* in the pound, and so on in proportion.

Exposed situations.

Similar deductions are made for land in elevated and exposed situations, varying from 2*s.* to 5*s.*, and in some cases as much as 10*s.*, in the pound over and above the other deductions. Thus arable land, of similar quality and depth of soil, one situated within 10 miles of the city of Derry, and the other at an elevation of 600 feet in the mountains of the western part of the county of Tyrone, would each be valued in the first instance at, say 16*s.* an acre; to reduce that in the neighbourhood of Derry to the scale of the Act, one-eighth, or two shillings would be deducted, making the valuation according to the Act, 14*s.* per acre; but from the other the deduction would be, first, on account of distance from market 1*s.* 6*d.* in the pound over and above that near Derry; next for elevation and bad climate, say 2*s.* 6*d.* in the pound, making altogether a deduction of 6*s.* 6*d.* in the pound; and thus the land, originally valued at 16*s.* per acre, is reduced on account of local circumstances to 9*s.* 6*d.*

According to this system allowances, whether in addition or deduction, are made in all districts on account of local circumstances; and to ensure uniformity, tables have been calculated for the vicinity of towns, dividing them into ten classes according to their size and population.

Schedules prepared;

The whole of the allowances, whether in addition or deduction, on account of local circumstances being made for an entire barony or county, a schedule of the amount of the valuation of each townland so corrected is prepared; but as only one-quarter to one-sixth of the whole lands are checked, and fearing lest any error of importance should have escaped the observation of the valuator, I am in the habit of sending an intelligent valuator into the county under consideration, who is directed to show the schedule of the valuation to the principal landed proprietors or agents of the district, and to ask their opinion as to whether, in their judgment, the relative value of the different townlands has been preserved; as in the course of this investigation many persons are consulted, several opinions will be given respecting the relative value of certain of the townlands; and if it appears that some particular townlands are considered to have been unequally valued as compared to others, the valuator proceeds to those townlands, and, having examined them with care, reports to me his opinion as to whether any alteration should or should not be made in the amount of the value of the townlands in question.

and submitted to landed proprietors, &c.

Revised schedules printed and distributed.

Having gone through this ordeal, schedules containing the several parishes and townlands in each barony are printed and distributed as prescribed by the Act. Special vestries are then summoned to meet in each parish to consider the propriety of appealing against any part of the valuation as compared with another, and subsequently the committees of appeal, appointed by the grand jury to hear and determine appeals in each barony, meet for that purpose; but owing to the pains that have been taken to ensure relative accuracy in the valuation, appeals are rarely made, or at least few, which are not abandoned on explanation being given at the meeting of the committee of appeal.

Actual letting value. The General Valuation 25 per cent. under the rack rent.

In regard to the difference between the valuation of land adopted by me under the Act, and the *actual letting value*, I have to observe that our valuation *is about* 25 *per cent. under the full or rack rent value*; but very near that of many of the principal landed proprietors of the country. Thus, in the parish of Aghanloo, county of Derry, the valuation of the townlands, as contained in the printed schedule, rarely differed so much as 1*s.* in the pound from the proprietors' rental; the same fact was observed respecting the rentals of the different London companies, as well as of other proprietors in the county of Derry, while the full rents, under ordinary small proprietors, were usually 25 per cent. above the amounts given in the printed schedules; similar facts were observed in other counties, and I have lately noted several remarkable coincidences of the same kind in the counties of Tyrone, Cavan, and Monaghan; so that it would appear that the scale of value, adopted by me under the Act, is nearly that of the great landed proprietors of Ireland, but considerably below the rack rents. Acting on

SUPPLEMENT.

Outline of Mr. Griffith's System.

Recommends Poor Law Guardians to add one-third to his valuation.

this knowledge, I have uniformly replied to applications from the Guardians of Poor Law Unions in different parts of the country, respecting the addition that should be made to the amount contained in the printed schedules of the general valuation, to bring it to a rent value, that if one-third be added, the result will give very nearly the full rent value of the land under ordinary proprietors.*

Valuation of houses.

In regard to houses, the value is determined by measurement according to the nature, quality, and state of repair of the building, and the result is deduced from tables calculated for the purpose. In these tables, houses are divided into three principal classes, namely, new, medium, and old; but each class is again subdivided into three.

Classifications of houses.

Thus, the 1st subdivision of the new class consists of houses built or ornamented with cut stone, of very superior solidity and finish.

2nd. Very substantial building and finish, without cut stone ornament.

3rd. Ordinary building and finish.

Medium.—1st. Not new but in sound order, and in good repair.

2nd. Slightly decayed, but in good repair.

3rd. Deteriorated by age, and in tolerable repair.

Old.—1st. Old, but in repair.

2nd. Old and out of repair,

3rd. Old and dilapidated, scarcely habitable.

Having ascertained the cubical contents of the house, the valuator next determines to which class it belongs; whether new, medium, or old, and to which division, if any class. If to the first of the new, he will find the price, in proportion to the content, to be five times greater than if it had been the last of the old.

On the above principle six tables have been calculated, each of which is adapted to a particular variety of building, the price being reduced in proportion to the reduction in the value of the materials used. Thus, there are three tables for dwelling houses.

Dwelling-houses.

1st. Slated dwelling houses built of stone or brick, with lime mortar.

2nd. Thatched houses built of stone or brick, with lime mortar.

3rd. Thatched houses having dry stone or mud walls.

Office buildings.

In like manner there are tables of a similar kind for *office buildings* the prices being proportioned to the diminished cost of building offices as compared to dwelling houses.

The valuation of houses by measurement according to the above system has given very general satisfaction. And in consequence, appeals against the valuation of dwelling houses or other buildings are rarely made. In fact all houses are measured and valued at different times by *two* independent valuators. And when the first and second valuations agree, and they rarely differ so much as one shilling in the pound, there can be little danger of want of uniformity in the scale.

The house valuation tables are calculated for *houses in the country*, but they are likewise available for houses in cities or towns; the prices according to the cubical contents being increased in proportion to the actual rent paid.

Houses in towns.

Houses in towns are always more valuable, in proportion to their cubical contents, than houses in the country, and houses in the principal streets of the same town much more valuable than in the inferior.

Shop-streets.

Thus, in the best shop-street of a considerable town, it is usual to multiply the prices given in the tables by five, to equal the average rents, in the second class streets by three; and in the back streets by two; and so on.

According to the Act, one-third of the amount of the value of all buildings is deducted previously to their insertion in the printed lists, and consequently to determine the full value of any house or building, one-half is to be added to the amount given in the printed schedules. With a knowledge of the above facts, there can be no difficulty in using the General Valuation as the ground-work for all local taxation, but as this valuation does not subdivide the townlands into farms and tenements by name, though the valuation lots as already mentioned, are usually co-extensive with farms, a sub-applotment will be required within each townland, which sub-applotment for the purpose of the *county assessment*, has already been made in most of the Northern counties.

RICHARD GRIFFITH.

General Valuation Office, Dublin,
April 21*st*, 1841.

* In the districts of the counties of Antrim, Derry, Tyrone, Armagh, and Down, in which the linen manufacture prevails, owing to the industrious habits of the people, and the extensive cultivation and manufacture of flax, the rent value of land is higher in proportion to the General Valuation than usual.

This *commercial* value, which amounts to about 2*s.* 6*d.* in the pound, was not taken into consideration, because flax is not included in the schedule of agricultural commodities contained in the Act; the basis of local taxation for county assessment, being founded on those kinds of agricultural produce which are *equally cultivated* in all parts of the country.

REPORT

FROM THE

SELECT COMMITTEE

ON

TOWNLAND VALUATION OF IRELAND;

TOGETHER WITH THE

MINUTES OF EVIDENCE,

APPENDIX AND INDEX.

THE REFORM CLUB LIBRARY

Ordered, by The House of Commons, *to be Printed,*
18 *July* 1844.

513.

Martis, 14° *die Maii*, 1844.

Ordered, THAT a Select Committee be appointed to inquire whether the present Townland Valuation of Ireland, made by the Commissioner of Valuation, under the Act 1 & 2 Vict. c. 32, can be made available for the Imposition of Poor Rate and other Local Rates in that Country; and also, whether it be not desirable to alter the principle on which the Townland Valuation is now constructed.

Lunæ, 20° *die Maii*, 1844.

Committee nominated:

Lord Eliot.
Sir Denham Norreys.
Mr. Parker.
Mr. Shaw.
Mr. French.
Mr. Young.
Sir Henry Winston Barron.
Viscount Jocelyn.
Mr. Philip Shirley.
Mr. Colquhoun.
Lord Courtenay.
Mr. Carew.
Mr. Vesey.
Sir Edmund Hayes.
Mr. Morgan John O'Connell.

Ordered, THAT the said Committee have power to send for Persons, Papers, and Records.

Ordered, THAT Five be the Quorum of the said Committee.

Jovis, 18° *die Julii*, 1844.

Ordered, THAT the Committee have power to report their Observations, together with the Minutes of Evidence taken before them, to The House.

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RESOLUTIONS, AGREED TO BY THE COMMITTEE,

UPON WHICH THE FOLLOWING REPORT IS FOUNDED.

No. 1. THAT the Valuation of Ireland for the County Cess, which is in progress under the superintendence of the Commissioner of Valuation appointed under the provisions of the Act, cannot in its actual form be made available for the assessment of rates under the Poor Relief Act:

1st. Because it contemplates no smaller division of land than the "Townland."

2d. Because its purpose being simply to ascertain the relative ability of the several townlands into which a county is divided to contribute towards county expenditure, a standard of value was adopted which fails to indicate the positive or letting value required by the Poor Relief Act.

3d. Because much property which is liable to Poor Rates, but not to County Rates, has been omitted from this Valuation.

No. 2. THAT the Valuations which have been made under the provisions of the Poor Relief Act, though framed upon a sound principle of Assessment, are not sufficiently uniform to afford a fair basis for the imposition of County Rates.

No. 3. THAT there ought to be only one Valuation for all purposes of Local Taxation in Ireland. That such Valuation should distinguish the Value of each Tenement separately. That it should include all Property liable to any Local Rate. That in framing this Valuation, the Value of Rateable Property should be "the net annual value to let," determined on the principles laid down in the Poor Relief Act.

No. 4. THAT, in order to secure a correct, fair, and uniform Valuation, it is expedient that the Valuation be made by Valuators appointed and superintended by a responsible Officer, having a special acquaintance with the subject, and independent of the Local Authorities. That there should be an easy Appeal given to some Tribunal competent to decide on questions of Value, and that means should be provided for periodical revision at proper and convenient intervals.

No. 5. THAT it is desirable to draw the attention of The House to the following questions, which have suggested themselves during the course of the Inquiries of Your Committee:

1st. Whether Property, liable to any Local Tax, should not be made liable to every Local Tax?

2d. Whether the principle of the Rate apportioning the burthen of the Rate between Landlord and Occupant, adopted in the Poor Relief Act, should not be extended to County Cess and other Local Taxes?

3d. Whether all the Local Rates and Cesses should not be collected as one Rate by the same officers, and whether the times of collection could not advantageously be limited by law?

No. 6. THAT the Chairman be requested to draw up a Report conformable with the Resolutions.

REPORT.

THE SELECT COMMITTEE appointed to inquire whether the present TOWNLAND VALUATION of IRELAND, made by the Commissioner of Valuation under the Act 1 & 2 Vict. c. 52, can be made available for the Imposition of Poor Rate and other Local Rates in that Country; and also whether it be not desirable to alter the Principle on which the TOWNLAND VALUATION is now constructed;——HAVE agreed to the following REPORT:

YOUR Committee, in pursuance of the Order of The House, have considered the matters referred to them, and have examined Witnesses on the subject, whose Evidence is annexed.

Your Committee find that three Valuations exist in Ireland; viz.

1. The Tithe Valuation.
2. The Townland Valuation (6 & 7 Will. 4, c. 84).
3. The Poor Rate Valuation (1 & 2 Vict. c. 56).

1. The Tithe Valuation is found to be so defective in principle, and to be so wanting in uniformity, that Your Committee have felt it their duty to dismiss this Valuation from their consideration.

R. Griffith, 308, 309, 310, 311.

2. A Valuation of Ireland for the purposes of the County Cess was commenced by Mr. Griffith, as Commissioner of Valuation, in the year 1830, and has been continued to the present time. The Valuation was set on foot in consequence of the recommendations of a Select Committee of The House of Commons in 1824 (on the Survey and Valuation of Ireland, 1824), No. 445.—(*See* Appendix.) The Valuation is now conducted under the provisions of the amending Act of 6 & 7 Will. 4, c. 84. Mr. Griffith states, in his evidence given before Your Committee, that on March 27th, 1844, he had completed the valuation of 8,776,087 acres, consisting of 20 Counties. That the valuation of the Counties of

R. Griffith, 24 May 1844, 6.

Mayo,	Queen's County,
Galway,	Wexford, and
King's County,	Wicklow,

comprising 4,777,497 acres, is in a forward state, and that the valuation of the Counties of

R. Griffith, 24 May 1844, 6, 7, 8, 9, 10, 11, 12.

Tipperary,	Limerick, and
Cork,	Dublin,
Kerry,	

comprising 5,189,766 acres (one-fourth of Ireland) is yet untouched.

Mr.

Mr. Griffith also states that the sum expended in the Valuation up to March 27, 1844, was 126,475 *l.*, and that about 77,772 *l.* remains to be expended in the completion of the Valuation. 14, 15.

The expense of this Valuation is defrayed by the county valued, and is charged upon the County Cess. 16, 17.

The only rules for the construction of the County Cess Valuation, and for the guidance of the Commissioner of Valuation, which are laid down by the Valuation Act, are contained in s. 9–14 of that Act (6 & 7 Will. 4, c. 84). These rules are as follow:—

1. The valuation of all lands is to be made with reference to certain prices of grain, potatoes, butter and meat, specified in the Act; these prices are stated by Mr. Griffith to have been taken from the average prices of the years 1816 or 1817. 25.

2. Houses above 5 *l.* of annual value are to be valued at two-thirds of that value; houses of less than 5 *l.* annual value are to be omitted. 31, 32, 33.

3. Outbuildings are to be valued with the house. 34.

4. Water-power is to be valued only so far as it is used, and machinery in a mill or manufactory is to be omitted. 36.

Mr. Griffith states also that copses cut for profit are valued as if in pasture. 39.

The County Cess being imposed upon townlands, and afterwards distributed or (as it is termed) applotted amongst the occupiers of the townland, it was deemed sufficient to make this valuation a valuation of townlands; accordingly, the lowest unit of value is a townland (equivalent to an English township); the value of the separate tenements or occupations is not stated. 19.

The mode by which the annual value of the land valued was to be estimated not having been clearly laid down in the Valuation Act, the Commissioner was therefore left to exercise his own discretion in the matter. The following explanation of the principle which Mr. Griffith has followed in the estimate of the value, is extracted from a communication (dated 20th April 1841), addressed by him to the Commissioners of Inquiry into the Grand Jury Laws, and appended by them to their Report (App. G., p. 81): 328, 329. R. Purdon, 14 June 1844, 695, 696.

"I beg to state that in the general valuation placed under my direction, the valuators in each case value the land according to the nature and depth of the soil, and the quality of the sub-soil, all the local circumstances being taken into consideration, which include permanent improvements of every kind. In fact, the land is valued at the rate it would reasonably let for to a solvent tenant, on a lease of 21 years, if the standard prices for agricultural produce contained in the Act, were the average prices at the principal markets of Ireland, at the time the valuation was made."

"The general instructions given by me to the valuators were, that they should value the land on a liberal scale, that is to say, in the same manner as if employed by one of the principal landlords of the country, who was about to let the land to a solvent tenant, on a lease, say of 21 years; that they

they were to judge of the value of the land, not by its appearance to the eye, but by digging up the surface, and by this means ascertaining the nature, quality, and depth of the soil, and the quality of the sub-soil; that land of the same quality and circumstances, though badly farmed, was to be valued at the same rate as similar land well farmed, clean, and in good order, but that all permanent improvements, such as drains, good fencing, good roads, &c. were to be taken into consideration. By this means, the industrious farmer who tilled and manured his land well, would not be taxed more than his indolent neighbour, who was similarly circumstanced, but who did not take advantage of his situation.

"It is to be observed, that land clean and in a high state of cultivation may, by imperfect tillage and a succession of white crops, be deteriorated in a few years, and consequently it would be unjust, in a permanent valuation, to rate the land high, solely on account of its being well cultivated at the time the valuation was made. On the other hand, land which is in a bad state, owing to mismanagement, should not be valued quite as low as its present condition would suggest.

"Lands which have never been tilled are valued as pasture, though, from the nature of the soil and sub-soil, they may be capable of being tilled and improved. Such land is valued at a price per acre proportioned to the number of cattle, sheep, &c. it may be capable of grazing during the year, the price per head being regulated according to the usual price per head paid in the neighbourhood for grazing, the quality of the herbage being taken into consideration; of course, where the soil and sub-soil are good, the quality of the herbage will be superior, and the value will be regulated accordingly. I have entered into this detail in consequence of an erroneous opinion having prevailed that in the General Valuation lands were valued at the same rate, according to their natural quality, whether improved and cultivated, or in a state of nature; but this is not the fact, the land being valued in each case at the rate it would reasonably let for by lease to a solvent tenant, in the state in which it is found." * * *

"In regard to the difference between the valuations of land adopted by me under the Act, and the actual letting value, I have to observe, that our valuation is about 25 per cent. under the full or rack-rent value; but very near that of many of the principal landed proprietors of the country. Thus, in the Parish of Aughaloo, County of Derry, the valuation of the Townlands, as contained in the printed Schedule, rarely differed so much as 1 *s.* in the pound from the proprietors' rental; the same fact was observed respecting the rentals of the different London Companies, as well as of other proprietors in the County of Derry, while the full rents, under ordinary small proprietors, were usually 25 per cent. above the amounts given in the printed Schedule. Similar facts were observable in other counties, and I have lately noted several remarkable coincidences of the same kind in the Counties of Tyrone, Cavan, and Monaghan, &c.; so that it would appear that the scale of value adopted by me, under the Act, is nearly that of the great landed proprietors of Ireland, but considerably below the rack rents. Acting on this knowledge, I have uniformly replied to applications from the Guardians of Poor Law Unions in different parts of the country, respecting the addition that should be made

to

to the amount contained in the printed Schedules of the General Valuation, to bring it to a rent value, that if one-third be added the result will give very nearly the full rent value of the land under ordinary proprietors." * *

"In the districts of the Counties of Antrim, Derry, Tyrone, Armagh, and Down, in which linen manufacture prevails, owing to the industrious habits of the people, and the extensive cultivation and manufacture of flax, the rent value of land is higher in proportion to the General Valuation than usual.

"This commercial value, which amounts to about 2 *s.* 6 *d.* in the pound, was not taken into consideration, because flax is not included in the schedule of agricultural commodities contained in the Act; the basis of local taxation for county assessments being founded on those kinds of agricultural produce which are equally cultivated in all parts of the country."

It is difficult to reconcile, perfectly, the statements in different parts of these extracts; but it is evident that Mr. Griffith does not estimate the annual value according to the amount for which the land would probably let, supposing that amount to be determined by competition, and the land to be cultivated in the ordinary mode, with an average amount of capital and skill.

Mr. Griffith says, in reply to Question 28, that the value which he has adopted in the Counties of Derry and Antrim, is "under from 20 to sometimes 40 per cent. the rents of the middle landlords or small landed proprietors." He also states, that "that scale has been preserved throughout Ireland, and is the very same in the several counties that he is now valuing." He adds, "I find that where I get a very large landed estate let by valuation particularly, it is generally near the scale which I adopted, but that I am fully 25 per cent. under what I should call the full or high rents of the country:" and in reply to Question 54, he says, "that the lettings which exceed the valuation by 25 or 40 per cent., comprise more than three-fourths of the whole acreable extent of Ireland;" and that, in answer to applications from Guardians of Poor Law Unions, he has uniformly stated that the addition of one-third to his valuation, would give very nearly the full rent value of the land under ordinary proprietors. Now, if the Poor Law Guardians have added a third to Mr. Griffith's Valuation, it may be assumed as certain that Mr. Griffith's valuation is considerably under the fair letting value; for the Poor Law Valuations have, in a great number of cases, been made by tenant-farmers, and the majority of the Board of Guardians generally belongs to the same class, so that (looking to the provision in the Irish Poor Relief Act regulating the deduction made by the tenant from the landlord) it is not likely that those valuations should have been unreasonably high.

R. Griffith, 24 May 1844, 28.

54.

Mr. Purdon states in his evidence, that he has observed a very considerable difference between the value placed by Mr. Griffith upon lands adjoining towns and the actual letting value, and he adds, "perhaps I am not far from correct, when I say, I have observed a difference so great as 70 per cent. between the highest letting value and Mr. Griffith's value." And in reply to question 783, he says, that this 70 per cent. difference "exists between the valuation and the rents which are actually and *bonâ fide* paid for the occupation of those lands."

R. Purdon, 13 June 1844, 783.

It appears to Your Committee that no practical standard can be safely assumed for estimating the annual value of land, other than the probable sum at which it could be let, to a tenant with ordinary skill and capital, under the average existing circumstances of the country, and with its actual advantages and disadvantages. If this criterion is not adopted, the valuator is left to mere conjecture. One person may proceed upon the assumption that the land is let at too high a rate, and may fix his ideal value below the average rents actually paid. Another person may consider the existing rents to be unduly low owing to the want of skill and capital in the cultivators, and may therefore fix a value superior to the average of the actual rents. Each of these persons might allege specious and plausible reasons in favour of his view, but both would be erroneous, and attended with their respective inconveniences.

Now the principle of valuation employed by Mr. Griffith is not founded upon an estimate of the probable letting value, and therefore it appears to be open to the objections just alleged.

R. Griffith, 234. 236.

R. Purdon, 725, 726.

727.

It is to be observed, further, that Mr. Griffith is not only now working upon a scale of prices derived from an average of prices in the years 1816–17, and fixed by the 6 & 7 Will. 4, c. 84, but that the Act contains no powers for revising the Valuation when made. No Valuation, however, which is founded on just principles, can retain its applicability for many successive years; and in order to secure its accuracy, a machinery for its revision from time to time is indispensable.

R. Griffith, 40, 41, 42.

3. Since Mr. Griffith's Valuation has been in progress, the whole of Ireland has been valued by separate Unions, for the purposes of the Poor Rate, under the Irish Poor Relief Act (1 & 2 Vict., c. 56). This Valuation has been made under the provisions in sections 63–65 of the Act, which accord substantially with the law of rating in England. Under these provisions, each occupier is rated separately, according to the net annual value of the land to let. Some sorts of property, such as tithes and mines, fisheries and quarries, which are not rateable to the County Cess, are rateable to the Poor's Rate. The principles upon which the Poor Rate Valuation has been constructed appear to Your Committee to be sounder than those which have been followed in the formation of Mr. Griffith's Valuation; but it has, for the most part, been executed by persons of inferior skill, who have not applied these principles uniformly in the different unions.

R. Griffith, 288, 289, 290. 299. Sir R. Keane, 612. 656. R. M. Muggeridge, 24 June 1844, 1178, 1179. 1181. 1182.

Sir R. Keane, 527.

It appears, therefore, that in the counties of Ireland which have not yet been valued by Mr. Griffith, there is in existence a Valuation for poor law purposes, which has been recently made, and is constructed on a good principle, though that principle may not always have been uniformly or skilfully applied. The extension to these counties of Mr. Griffith's Valuation will create a Second Valuation for the imposition of another local tax, framed uniformly, but upon an unsound principle. With respect to the Counties of Cork and Waterford, there is less reason for subjecting them to this additional expense, inasmuch as each of them obtained, not many years ago, a Valuation for the County Rate, made under the Local Act; so that the proposed new Valuation by Mr. Griffith would be the Third Valuation for the imposition of the local taxes, defrayed out of the local funds, which would have been made within about 12 years.

All

All the Witnesses examined before Your Committee concur in recommending that there should be only one Valuation for all purposes of local taxation in Ireland, and that such Valuation should distinguish the value of each tenement separately.

Mr. Griffith assigns a gross value for each townland. If the townland is in one holding, the occupier or owner can judge of the accuracy of the valuation, but if (as is almost invariably the case) the townland is divided into numerous tenements, it is impossible for any occupier of the townland to judge from his own case of the correctness of the valuation, because his tenement is only a small portion of the aggregate value. An owner of a portion of the townland would be similarly situated; if the fee simple of the entire townland belonged to the same owner, he would be able to judge of its agreement or disagreement with the rent. But Mr. Griffith professes to disregard the rent, so that practically there is scarcely any tangible criterion of the accuracy of his valuations. It is to be observed, moreover, that the occupier is the person immediately interested, and that even if the rent was adopted by Mr. Griffith as his standard of valuation, the occupier of a single tenement in a townland, composed of numerous tenements, would be unable to judge from his own holding of the accuracy of the total valuation.

R. Griffith, 315. 319. Sir R. Ferguson, 501. Sir R. Keane, 563-648.

The Committee, therefore, are of opinion that, unless the Valuation imposes a separate value on each tenement, there cannot be any effectual redress to the ratepayer, or effectual responsibility on the part of the valuator.

The Witnesses, therefore, concur in opinion, that the Valuation should be constructed upon the principle laid down in 1 & 2 Vict. s. 64, viz., "the net annual value."

Doubts, however, have been expressed as to whether the terms of the Poor Relief Act, defining "net annual value," are sufficiently definite, and precise, and also whether the term, "from year to year," sufficiently indicates that the rent to be assumed is the amount of rent which a landlord could reasonably expect, if letting for such a term as would allow the profitable cultivation of the land. The words of the Act are as follows, viz.: "That every such rate shall be a poundage rate, made upon an estimate of the net annual value of the several hereditaments rated thereunto; that is to say, of the rent at which, one year with another, the same might, in their actual state, be reasonably expected to let from year to year; the probable annual average cost of the repairs, insurance, and other expenses, if any, necessary to maintain the hereditaments in their actual state, and all rates, taxes, and public charges, if any, except tithes, being paid by the tenant."

If these terms, "net annual value" and "from year to year," be not sufficiently precise, it might be enacted that the annual value should be taken as the letting value for a fair average term of years (such as a landlord usually lets his land for), and not for a single year.

Mr. Griffith states that the cost of making a Tenement Valuation, upon the above principle, in that part of Ireland in which the County Valuation is completed, would be about a halfpenny per acre, and that where the County Valuation is not completed, the extra cost would be less than a halfpenny per acre.

R. Griffith, 172-191.

653. 656. 1033. 1279. 1376, 1377.

All the Witnesses examined before Your Committee also concur in opinion that the Valuation thus to be applied to all purposes of local taxation in Ireland, should be constructed by valuators appointed, and superintended by a responsible officer, independent of all local authorities or influence. They also agree in thinking that an easy mode of appeal should be given to some tribunal competent to decide on questions of value, and that means should be provided for a revision of the Valuation, as circumstances and the altered condition of property may require.

In order therefore to obviate the disadvantages arising from the existence of two independent Valuations, or the imposition and levy of the local taxes upon distinct principles, and by separate authorities, the following plan has appeared to Your Committee to be deserving of consideration:

That Mr. Griffith be instructed not to continue his Valuation under the Act 6 & 7 Will. 4, upon the principles which he has hitherto followed.

That he be instructed, with respect to the Counties of which the Valuation has not yet been commenced, or is in progress, to revise the existing Poor Law Valuations according to the standard herein recommended, so as to convert them into Valuations which can be used for the assessment of the County Cess.

That in revising these Valuations so as to bring them to a uniform standard, he should adopt the tenement as the unit of valuation, and value each tenement according to its net annual value for a fair average term of years.

211.

Mr. Griffith has stated to Your Committee his opinion that he is bound by the terms of the Act to make his Valuation a Valuation of Townlands. Your Committee entertain no doubt that this is the intention and effect of the Act; but there appears to Your Committee to be nothing in the Act which prohibits the valuator from specifying the values of the several tenements comprised in each townland. In like manner the valuator may, if he think fit, state the net annual letting value according to the existing prices, in addition to the value estimated according to the prices laid down in the Act.

There appears, therefore, to be nothing in the above plan which is inconsistent with the provisions of the Valuation Act, and consequently nothing which could not be effected by an instruction from the Lord Lieutenant to the Commissioners of Valuation under Sect. 8 of the Valuation Act.

This change (though desirable in itself) would, however, be mainly intended to be preparatory to the following changes, which could only be effected by new legislation.

It is urged by most of the Witnesses examined, that the County Cess and the Poor Rate should be levied together, and that the same principle of payment between landlord and tenant should be applied to both taxes.

Report from Select Committee on the State of the Poor in Ireland. Grand Jury Laws, pp. 42, 43.

The application of this principle to the payment of County Cess has long been recommended. In the Report of the Select Committee on the State of the Poor in Ireland, printed by Order of the House of Commons 16th July 1830, No. 667, the Committee state, in reference to the payment of County Cess, as follows:—

"The first consideration that presents itself is the question of the apportionment of the expense. These taxes are imposed by the grand jurors or "principal

" principal landed proprietors; they are paid by the occupying tenants, in " many cases the poorest classes of cottier peasantry; they are expended to " a certain extent in roads and bridges, which frequently add a considerable " value to the estates of the grand jurors and other inheritors of land; but " the pecuniary means of completing these improvements are furnished by " those who have a less direct and permanent interest in the soil. It is true " that these, like other burdens, cannot be altogether lost sight of by the " tenant at the time he takes his lease, but the extreme eagerness to obtain " possession of land renders such calculations but an insufficient protection; " besides which, the rapidity with which this branch of taxation has aug- " mented, and the various subjects to which it has been applied by subsequent " Laws, and which could not have been taken into consideration, make it quite " impossible for either landlord or tenant to form any accurate estimate on the " subject. In 1790 the grand-jury rates of Limerick amounted to 7,422 *l.*; " in 1829 the same tax had reached 34,324 *l.* Such augmentation was not " accompanied by any proportionate rise in agricultural produce, nor could it " have been in the contemplation of a lessee entering into a contract in 1790. " Your Committee have no hesitation in expressing their decided opinion, that " as a check upon expenditure, and a security for the rigid examination of " accounts in the execution of public works, the occupying tenant should, in " the case of all future contracts, be relieved from the burden of paying the " entire county assessments; and that such assessments should in the whole " or in part, be imposed upon the landlords. It may be expected that this " arrangement will render grand jurors more vigilant in preventing an " undue increase of taxes, which will fall directly on themselves; and it will " be their interest to have the public works executed with skill and with " economy, in order to obviate the necessity of new and augmented expendi- " ture for repairs. Under this alteration of system, the imposer will also be " the payer of the tax, and the person who is permanently benefited by the " work will be compelled to furnish the means for its execution. The policy " of making this change has been more than once recommended to the consi- " deration of Parliament. Your Committee not only adopt the principle with " a view to the relief of the occupying tenants, and to the more perfect and " economical execution of public works, but they venture to express their " extreme anxiety that no time should be lost in carrying it into practical " effect, with the least delay. As some slight difference of opinion has been " expressed on this subject, Your Committee feel it their duty to refer to some " of the more striking parts of the Evidence, illustrating the recommendation " that they felt it their duty to make. Among the suggestions submitted to " the Committee of 1827, on the state of the Grand Jury Laws, is the fol- " lowing:—

" 'As to the best means of providing a check upon the unnecessary expen- " diture of the public money, and as a stimulus to the rigid examination of " every application for a grant of money, it is proposed, in all future contracts, " to release the occupying tenant from the burden of the county assessment, " and to impose it on the landlord. Thus the persons who impose the tax " will be cautious in increasing the public burden, and it will be their interest " to have the work executed in such a permanent manner as to lead to less " frequent demands for repair.' A committee of the grand jury of the " county of Cork, in 1825, adopt the same opinion: 'We also think that " when the levies shall be equalized, the landlord should accept the receipt

" for the payment of the county rates, on account of the rent received, in all " future contracts.' General Bourke, in 1825, stated to the Committee on " the Condition of Ireland, ' that it would be an improvement on the " present system, if in case of all future contracts the county rate was " charged on the landlord.' ' I conceive,' observes Mr. Godley, ' that the " grand juries are bodies of men who have it in their power to put their " hands in other people's pockets, without at the same time considering how " far those pockets may be filled, so as to enable the owners to spare any- " thing out of them. If the grand jury rates became a charge on the land- " lord, I am sure there would be more economy.' "

It is proposed, therefore, that measures be taken for assessing the County Cess and the Poor's Rate upon the same basis, and for collecting them by the same officers.

For this purpose it must be declared that the County Cess should be (as in England) levied with the Poor's Rate, and paid over to the county treasurer, upon order made by the grand jury.

eport presented 1842.

A considerable annual saving (estimated by the Commissioners on the Grand Jury Laws at 23,000 *l.*) would be effected by the combined collection of the two rates.

It is furthermore desirable that the powers relating to the revision of Valuations and the appointment of valuators, which are now vested in the Poor Law Commissioners, be vested in the Commissioners of Valuations, or some competent authority, for the revision of the Valuations upon which the consolidated rate would be assessed.

If the County Cess and the Poor's Rate were consolidated, it would be necessary that both rates should, with respect to small tenements, be imposed and levied on the same principle. At present the Poor's Rate is charged upon the owners, and not the occupiers of tenements under 4 *l.* value in rural districts, and 8 *l.* value in certain towns and boroughs; whereas the County Cess is always imposed upon the occupier, with the single exception of houses under 5 *l.* a year, which may be altogether exempted (Sect. 11 of the Valuation Act).

Your Committee anticipate that, from the changes above recommended, the following beneficial effects would result:

1. In the place of two Valuations, one constructed on a faulty principle, and the other deficient in uniformity, would be substituted a single Valuation, uniform in its construction, and based upon a correct estimate of value, and likewise susceptible of revision from time to time.

2. By the substitution of one Valuation for two or more Valuations, additional securities for the correctness of the Valuation would be created, inasmuch as there would be stronger inducements to revise it from time to time, and a better justification for incurring expense in its improvement.

3. The direct advantages of a correct and trustworthy Valuation for the imposition of the local taxes would be, that their assessment would be rendered fairer, and their collection would thus be facilitated.

4. The indirect advantages of such a Valuation would be to furnish a safe criterion for any municipal or Parliamentary franchise, or other public right, in which a property qualification might be an ingredient.

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Your Committee will observe, finally, that the above recommendations are in substance contained in the Report of the Commissioners on the Grand Jury Laws, which was presented in 1842. The consolidation of the County Cess with the Poor and other Rates is likewise recommended by many of the persons whose evidence is appended to that Report.

18 *July* 1844.

EXTRACT from REPORT of COMMITTEE which sat in 1824.

IN considering the subject referred to them, Your Committee have not felt themselves called upon to enter into a prolonged examination of witnesses to prove the necessity of a New Survey and Valuation of Ireland. Such a measure has been recommended by former Committees, and its expediency admitted by The House. It has formed the subject of various petitions to Parliament, and has been looked to by the people of Ireland as a remedy for the inequalities of the present mode of apportioning the taxation levied under the authority of grand juries and vestries. The expediency of proceeding in this great national work is apparent, from a consideration of the sums annually levied under the Presentment Laws. By Returns laid on the table of The House during the present Session, it appears that the amount of the grand jury taxes imposed in the last year has exceeded £. 750,000. The obscurity and want of uniformity of the general system, as well as the inequality incidental to the mode of apportioning these local taxes, have been admitted by the Parliament of Ireland at remote periods. In some parts of Ireland the assessment is made by the civil division of Ploughlands, varying in size and value, but rated at an equal sum. In other cases a division by Townland has been established, each Townland contributing according to its assumed area, which bears no defined proportion to its actual contents. Gneeves, cartrons, tates, and other sub-denominations of land are recognized in other parts of Ireland; but however the names may vary, the evil seems universally the same; and the inequality complained of in the middle of the last century by Sir William Petty, continues without correction to the present times. This subject has frequently occupied the attention of the Legislature. A Select Committee, in the year 1815, after a minute investigation, reported, "That some mode should be taken to render grand jury assessments more equal, by correcting the defects arising from apportioning the county rate according to old surveys, calculated on the measure of land formerly deemed profitable, and not comprehending the great improvements which have subsequently taken place." Extracts from the Evidence taken before the Select Committee of 1815, will be found in the Appendix to the present Report. In the following year a second Report was presented to The House, stating, "that the various modes of levying the grand jury presentments, from the inequality of their pressure, arising out of the distant periods of time, and unsettled state of the country where such arrangements were made, require immediate and complete alteration." In 1819, a Bill was introduced to provide for the Survey and Valuation of Ireland, but the measure was not persevered in. During the present Session, a vote of 5,000 *l.* was agreed for the purpose of a Trigonometrical Survey, and The House resolved, "That it is expedient, for the purpose of apportioning more equally the local burthens of Ireland, to provide for a General Survey and Valuation of that part of the United Kingdom." The utility of the proposed measure, as well as the necessity of its immediate commencement, appear, on a review of the records of Parliament, to be established beyond the possibility of doubt.

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PROCEEDINGS OF THE COMMITTEE.

Jovis, 23° die Maii, 1844.

MEMBERS PRESENT:

Mr. Parker.	Mr. Carew.
Mr. Young.	Mr. F. French.
Sir Edmund Hayes.	Mr. R. Shaw.
Sir Denham Norreys.	Lord Jocelyn.
Lord Eliot.	Sir H. W. Barron.

Mr. Young was called to the Chair.

The Committee deliberated on the course of their future proceedings.

Sir Denham Norreys delivered in a copy of a letter from himself to Sir William Becher, dated 13 March 1844.

[Adjourned till To-Morrow, at Ten o'clock.

Jovis, 11° die Julii, 1844.

PRESENT:

Mr. YOUNG, in the Chair.

Sir Denham Norreys.	Mr. Vesey.
Sir H. W. Barron.	Lord Eliot.

The Committee proceeded to the consideration of the Resolutions proposed by the Chairman.

Motions made, and questions severally put and agreed to, as follows:—

No. 1. THAT the Valuation of Ireland for the County Cess, which is in progress under the superintendence of the Commissioner of Valuation appointed under the provisions of the Act, cannot in its actual form be made available for the assessment of rates under the Poor Relief Act:

1st. Because it contemplates no smaller division of land than the "Townland."

2d. Because, its purpose being simply to ascertain the relative ability of the several townlands into which a county is divided to contribute towards county expenditure, a standard of value was adopted which fails to indicate the positive or letting value required by the Poor Relief Act.

3d. Because much property which is liable to Poor-rates, but not to County-rates, has been omitted from this Valuation.

No. 2. That the Valuations which have been made under the provisions of the Poor Relief Act, though framed upon a sound principle of Assessment, are not sufficiently uniform to afford a fair basis for the imposition of County-rates.

No. 3. That there ought to be only one Valuation for all purposes of Local Taxation in Ireland. That such Valuation should distinguish the Value of each Tenement separately. That it should include all Property liable to any Local Rate. That in framing this Valuation, the Value of Rateable Property should be "the net annual value," determined on the principles laid down in the Poor Relief Act.

No. 4. That, in order to secure a correct, fair, and uniform Valuation, it is expedient that the Valuation be made by Valuators appointed and superintended by a responsible Officer, independent of Local Authorities. That there should be an easy Appeal given to some Tribunal competent to decide on questions of Value, and that means should be provided for periodical revision at proper and convenient intervals.

Motion

Motion made and question proposed :—

No. 5. That it is desirable to draw the attention of The House to the following questions, which have suggested themselves to Your Committee in the course of their Inquiries :

1st. Whether Property, liable to any Local Tax, should not be made liable to every Local Tax ?

2d. Whether the principle of the Rate apportioning the burthen of the Rate between Landlord and Occupant, adopted in the Poor Relief Act, should not be extended to County Cess and other Local Taxes ?

3d. Whether all the Local Rates and Cesses should not be collected as one Rate, by the same officers, and whether the times of collection could not advantageously be limited by law ?

Mr. Shaw's notice of amendment, after "Property" to insert, "except Tithe," read.

Motion made (Mr. *Vesey*), That the words "except Tithe," be there inserted. Motion, by leave, withdrawn.

Original question put and agreed to.

Resolved, That the Chairman be requested to draw up a Report conformable to the Resolutions.

[Adjourned till Thursday, 18 July, at Two o'clock.

Jovis, 18° *die Julii*, 1844.

PRESENT:

Mr. YOUNG, in the Chair.

Sir Denham Norreys.	Sir Edmund Hayes.
Lord Eliot.	Mr. Parker.

The Chairman read a Report which he had drawn up upon the Resolutions agreed to at the last Meeting of the Committee [*Vide* Report]; which was considered, and agreed to.

[To Report.

EXPENSES OF WITNESSES.

NAME of WITNESS.	PROFESSION or CONDITION.	By what Member of Committee Motion made for Attendance of the Witness.	Date of Arrival.	Date of Discharge.	Total Number of Days in London.	Number of Days under Examination by Committee, or acting specially under their Orders.	Expenses of Journey to London and back.	Expenses in London.	TOTAL Expenses allowed to Witness.
							£. s. d.	£. s. d.	£. s. d.
chard Griffith, esq.	-- Commissioner of Valuation, Dublin.	- - -	- -	- -	- -	- - -	8 8 –	7 7 –	15 15 –
Robert Purdon -	Surveyor, Dublin -	- - -	13 June	15 June	3	1	9 – –	3 3 – 6*l.* for loss of salary.	18 3 –
hd. Muggeridge, sq.	-- Late Assistant Poor Law Commissioner, Nottingham.	- - -	17 —	24 —	8	1	4 4 –	8 8 –	12 12 –
									46 10 –

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MINUTES OF EVIDENCE.

Veneris, 24° *die Maii*, 1844.

MEMBERS PRESENT.

Sir Henry Barron.
Mr. Colquhoun.
Lord Eliot.
Mr. French.
Sir Edmund Hayes.
Viscount Jocelyn.
Sir Denham Norreys.
Mr. Vesey.
Mr. John Young.

JOHN YOUNG, Esq. in the Chair.

Richard Griffith, Esq., called in; and Examined.

R. Griffith, Esq.

24 May 1844.

1. *Chairman.*] YOU are the Commissioner for the Valuation of Ireland?—I am.

2. Under what Act of Parliament are you acting?—Under the 6 & 7 Will. 4, c. 84.

3. The first Act on the survey and valuation of Ireland was passed in 1824?—It was.

4. It is amended by the 6 & 7 Will. 4, c. 84?—It is.

5. That Act was passed in consequence of a recommendation of a Select Committee of the House of Commons?—It was.

6. Will you state what progress has been made in the valuation?—Here is a Paper representing the progress (*producing the same*). The Return in my hand was called for by the House of Commons, it contains data relative to the valuation. When this Return was made, which is dated the 27th March 1844, there were 8,776,087 acres valued, comprising 20 counties. There were 4,777,497 acres in a very forward stage of valuation, the whole of which will be completed during the present year; those consist of the counties of Mayo, Galway, King's County, Queen's County, Wexford, and Wicklow. The whole of those counties will be completed during the present, or very early in the next year. The counties in progress consist of Kilkenny, Clare, Waterford, and Tipperary. The counties not yet commenced are Dublin, Cork, Kerry, and Limerick.

7. What progress have you made in Kilkenny, Clare, Waterford, and Tipperary?—Kilkenny is a small county, and I think it will be finished by the end of next year. We have not made much progress, but since this Return was made the valuators who have been employed in Queen's County have been transferred to Kilkenny, and they are in full operation in that county at present. Clare is in the same state. There have been several additional valuators put into Clare since the Return was made.

8. Waterford?—That is only just commenced.

9. Tipperary?—Tipperary is only just commenced.

10. Will you name those counties that are yet untouched; how many are they, and what acreage do they contain?—I might almost include Tipperary in the counties which are untouched; Tipperary, Cork, Kerry, Limerick, and Dublin.

11. What is the acreage of those counties?—Tipperary contains, 1,048,130; Cork contains, 1,786,560; Kerry, 1,443,360; Limerick, 681,600; Dublin, 240,113.

12. Would that be about one-fourth of Ireland?—There is rather more than four millions of acres, out of 20 millions, not begun; or less than a quarter.

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13. It would take about a year and a half to complete such counties as Kilkenny, Kerry, and Waterford?—I think it will take that time to complete them. The valuation is in a very forward state, but the check valuation of the county, which is done by one individual, though it does not cost much money, takes a great deal of time, and, in consequence, there is always a considerable delay in completing the work, though the principal expense is incurred in the commencement.

14. Of the sum expended, or to be expended, on the valuation, how much has been actually expended?—When this Return was made, the sum expended amounted to 126,475 *l.*

15. Remaining to be expended, how much?—About 77,770 *l.*

16. From what source is the expense defrayed?—It is paid out of the Treasury, but it is repaid by the counties.

17. Charged upon the county cess?—Charged upon the county cess.

18. What were the rules which were laid down for the construction of this valuation; were there any rules laid down in the Act of Parliament?—The Act prescribed that the valuation should be made in the townlands, and that the scale of value should be according to a fixed standard contained in the Act.

19. Was the townland to be the unit of valuation?—Yes. I can mention to the Committee the cause: the townland of Ireland is the lowest denomination which has permanent boundaries. The valuation was intended to be a permanent one, for the purposes of the applotment of the county assessment. It was desirable that the townland should be taken, because the county assessment is made in two different parts, one called the baronial assessment and the other the county at large assessment; and if the valuation had been made on farms or tenements liable to change in size or in value, the moment a change was made the baronial assessment would vary and its proportion to the county would vary; but by having it fixed by the townland, whose boundaries were not liable to change, the proportion which the barony bears to the county at large will be permanent. But though the valuation was directed to be made in townlands, and though it is published in each case as the amount of townlands, still the valuators, acting under my direction, subdivided each townland into a great number of divisions, each of which divisions are bounded by fences marked on the ground, and as far as is practicable, those fences are the boundaries of farms, where they are of sufficient size. In some localities, where the farms are very small, three or four farms, consisting of from one to four acres, may be included in a lot; but, generally speaking, the boundaries of lots are either the boundaries of farms, or, if the farms be large, three or four lots may be contained in one farm; and the result of this system has been, that no difficulty has been found in applotting the county assessment from the general field-book upon the farms, and it has, in fact, been done in several counties; it is now being carried into effect in the county of Mayo by the county surveyor. It has been effected in the county of Kildare by persons, several of whom had been employed in my office, but who, at the request of the gentlemen of the county, were allowed to be employed in the temporary purpose of applotting; and I have myself tried the system in one or two parishes, the detail of which I have brought for the information of the Committee.

20. In those counties in which the sub-applotment has been made in the way you have mentioned, it has not in any way altered the relative proportion of the townlands to each other?—No. I am directed by the Act to give the relative value between one townland and another, which has been effected by dividing the townland into a number of parts or divisions. If the valuator be equal to value a townland as a whole, he is equal to divide the parts; and the applotments made under the general valuation, and divided according to lots made by the valuators, has given general satisfaction.

21. Mr. *French.*] Generally speaking, there have not been many appeals against the relative value of townlands?—Very few.

22. *Chairman.*] The sum applotted upon the townland is fairly distributed, according to your view, upon the separate tenements in the townland?—It has, where the applotment has been made from the valuation field-books and field-maps; but where it has not been so made, which in nine cases out of ten has been the case, but by applotters employed by the parish, the greatest dissatisfaction has arisen. I have received numerous letters, requesting me to interfere, but I had not authority to do so.

23. The

23. The Committee understand, that though in certain cases the sub-applotment in townlands has been made under different auspices, the smallest quantity contemplated as the unit in valuation by the Act is a townland?—It is.

24. And no provision has been made for going below that?—There has not.

25. Upon what principle, with regard to prices, has the valuation been made?—The valuation has been made according to the scale of prices contained in the Act, which scale of prices was taken from the average market prices for a certain year; I cannot at the moment remember the year, but it was immediately after the conclusion of the French war, in the year 1816 or 1817; it was taken by myself with great pains, referring to the market lists of the principal markets in Ireland for one year; I made it out for every county; but afterwards there was found to be so little difference in any part, that it was found better to make one general scale for Ireland.

26. Did not you afterwards test those prices by the average of subsequent years?—I did. When I commenced the valuation in the year 1830, in the counties of Derry and Antrim, I ascertained the prices of agricultural produce throughout Ireland for the five previous years, and I found that the average of those prices was one-eighth, or 2*s.* 6*d.* in the pound, higher than the prices contained in the Act; consequently, in valuing that land according to the then prices, to bring it to the scale in the Act, it was necessary to deduct one-eighth; the prices in the Act were 2*s.* 6*d.* in the pound lower than the actual prices, and as I was to value according to the prices contained in the Act, I was obliged to reduce the valuation one-eighth from what it would have been had the then prices been taken. I shall mention to the Committee the system on which I acted: the lands of the North of Ireland are usually let by valuation, and that system is confined to the North of Ireland; for, generally speaking, in other parts it is let by tender: the people offer so much for a farm that is to be let, but in the North of Ireland, particularly in Derry, Antrim, and Down, and other neighbouring counties, the landlords are in the habit of employing valuators to value the land previously to letting. I inquired when I came into the county, from the landlords, the names of the valuators upon whom they placed the greatest dependence for valuing lands for letting, and having collected the whole of those men together, I took them into the field, and worked with them myself every day for about a month, sometimes each man giving his opinion of the land, and sometimes valuing silently, for a week, without giving any opinion, and by the constant comparison of their different prices, we fixed a relative scale, which we considered to be a fair letting scale between landlord and tenant, at the then prices.

27. Mr. *Colquhoun.*] Did you take one specific field of one barony, or take each field in each barony?—Each field in each barony as we went on.

28. Going through each barony and each field of the barony?—Yes; the valuators were directed by me when I divided them into parties of three, which was required by the Act, in the first instance, to value as if they were employed by one of the principal landlords of the county to let the land, say on a lease of 21 years. I desired them to pay no attention whatever to the scale of the Act; I knew that that would confuse them. They had their own system of valuing according to the scale they usually adopted. They valued by that, and after they gave me the valuation I took off 2*s.* 6*d.* in the pound where the land was in an ordinary situation; if it was in an extraordinary situation and they said they had not taken that into consideration, something was added to bring it as near as possible to what was considered to be the true scale of value of the principal estates of the county reduced to the Act. Having completed the valuation of the counties of Derry and Antrim, and afterwards comparing it with the rents which I had an opportunity of ascertaining, I found that, generally speaking, the results of the valuations made under my direction corresponded very nearly with the great landed proprietors' rents, but that they were from 20, and sometimes 40 per cent., under the rents of the middle landlords or small landed proprietors of the country. And I may say that the scale commenced upon has been preserved throughout Ireland, and is the very same in the several counties I am now valuing. I find, generally, that landed estates let by valuation, are generally near the scale which I adopted, but that I am fully 25 per cent. under what I should call the full or high rents of the country.

29. *Chairman.*] Did you adopt those measures for fixing a principle upon which the annual value of the land should be estimated, in consequence of

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having no clear directions in the Act?—There was no clear direction in the Act, except to value the land at a certain fixed scale of value for agricultural produce; and the system I adopted is, I think, the best means of carrying that object into effect.

30. The only directions in the Act are contained in sections 9, 10, 11, 13, 14, of the 6 & 7 Will. 4, c. 84?—Yes.

31. With regard to the valuation of houses, what were the directions of the Act?—The directions in the Act were, that houses were to be valued at two-thirds of the rent for which they could be reasonably let by the year.

32. How did you carry that into effect?—The great difficulty in the valuation of houses, particularly houses in the country, was, that the houses were not usually let, and the Act required that houses should be valued at the sum they would reasonably let for by the year, deducting one-third from such valuation. The system I adopted was this: I ascertained the rents of all the houses of ordinary quality in the counties of Antrim and Derry, which I could hear of, as having been let for the last 10 or 20 years. I looked at the houses very carefully myself, and with the best valuators, and we put what we considered the fair value on them; we knew also the rent that had been paid for them. I measured the houses, ascertained their cubical contents, looked at their quality, as whether they were new houses or medium houses (neither new nor old), or old houses; and on those data, on nearly 200 examples of houses of different classes, I formed tables, which were to guide the valuators in making their valuations; according to which tables the houses are valued, in proportion to their cubical contents and qualities.

33. Is there not a certain class of houses omitted from the valuation?—All under 5*l.* annual value are omitted.

34. How were outbuildings valued?—Outbuildings were valued according to the same system as the houses; they were valued by tables, but a less price, according to their contents, was put on them, owing to the difference in the quality of building.

35. Was not the direction of the Act that they should be valued along with the house?—They were valued along with the house; the values were added together; made one sum.

36. How was water-power valued?—Water-power is required by the Act to be valued according to its effects: the Act states, "that all flour, corn, flax, or other mills or buildings erected for manufacturing or other purposes shall be included in such valuation, provided that the water-power of any such mill or manufactory be only valued so far as it may be actually used, and that such valuation shall not extend to or include the value of any machinery contained within such mill or manufactory."

37. How were bogs valued?—They were valued as pasture, but no value was put on them as turbary.

38. How did you value plantations?—They are valued by ascertaining the quality of the soil on which they grow; but no value is put on the timber.

39. How were copses cut for profit valued?—As if in pasture.

40. Did your valuation include tolls corporate or private?—No.

41. Did it include fisheries?—It did not.

42. Or quarries?—It did not.

43. Did it include tithes?—No.

44. Or ferries?—No.

45. Or sea strands, or the right of cutting weeds?—I must observe as to the right of cutting weeds, that a price was put on the land adjoining the sea shore, where the right of cutting weed extended, for the agricultural value on account of the facility of procuring manure. The increase varied from 4 *s.* to 6 *s.* an acre; and this increase was carried into the interior of the county, as far as it was used. It was considered as one of the favourable local circumstances.

46. What you mean is, that the facility of procuring sea-weed was added as an additional value to the land in the vicinity?—It was. On the same principle that vicinage to a town, from the facility of procuring manure, would increase the value of land; or the vicinity to a limestone quarry for procuring lime.

47–8. Sir *H. W. Barron.*] Is the landlord's right of strand valued?—No, it is not.

49. Sir *D. Norreys.*] Would a strand from which kelp is obtained be valued?—No.

50. *Chairman.*]

50. *Chairman.*] According to this principle, in certain cases you placed an additional value on the land on account of its being attended by profitable incidents?—I did.

51. But the valuation was really extended to nothing except lands, houses, outbuildings, and water-power?—It was confined to them.

52. You have stated that your valuation corresponded very nearly with that of some of the larger landowners?—It did.

53. But that it was below that of the smaller landowners and middlemen to the amount of 25 or 40 per cent.?—It varied from 25 to 40 per cent.

54. What proportion would those larger landholders at low lettings bear as regards the whole of Ireland, or the province of Ulster, to those whose lettings exceeded your valuation by 25 or 40 per cent.?—I should think it would be under one-fourth of the entire country.

55. Does your answer refer to the acreable extent?—It does.

56. Would you say that the tenants paying 25 to 40 per cent. over your valuation were in a condition to be able to pay those rents, or, to use the expression used in the valuation under the Poor Law Act, were they able to pay them and live?—They do pay them and live; but they do not live so well, or nearly so well, as those who pay more moderate rents.

57. Sir *H. W. Barron.*] Could the tenants, under a good system of farming, pay the rents on an average that they are actually paying at the present moment?—I am certain that they could, and more.

58. *Chairman.*] Can you give any instances of the difference, or an approximation to it, between the valuation of the land adopted by you under the Act and the actual letting value?—I hold in my hand tables which have been made of portions of different counties, which I have collected rather in a hurry; but they show that there are great variations between the letting rents and the valuation in different parishes; on the whole, from that data it would appear that the valuation is between 5*s.* or 6*s.* in the pound under the rents.

59. How would you account for the fact that, in three-fourths of Ireland, your valuation is 25 per cent. at least below the usual amount of the rent?—Because, as I mentioned to the Committee in the beginning, my directions to the valuators were, to value the land as they would do for the great landed proprietors. In the north of Ireland, though lands are let lower than the usual scale, we have continued that scale throughout. To be certain that I have continued that scale, I am now in the habit of sending valuators, and I have done so this year from Mayo, to value lands over again which had been valued several years ago in Derry, to see whether they had preserved the scale, and I found that they had. But I should observe, that the valuation in each case is modified according to the state of the agriculture of the country. The system of agriculture which prevails in the counties of Derry, Antrim, and Down, and other northern counties, is so superior to that which prevails in the west, as to amount to full 50 per cent. difference in the value of land; that is, the same quality of land in the county of Down, which was valued at 30*s.* an acre, is only valued at 20*s.* an acre in the county of Mayo; that is, land under the same circumstances and of the same value; because the system of agriculture in the one is so different from the other. In the county of Down, the usual five-course system prevails; in the west of Ireland, the system is five crops of potatoes and grain, and then, generally, from 10 to 12 years of pasture, no grass seeds being sown.

60. You are now contrasting the agriculture of the county of Down with the agriculture of counties in Connaught; not with the southern or midland counties?—I am stating that as an example of the principle. I go down myself with the best valuators; we take two or three farms and see what each farm has produced for the last 10 or 15 years, say in the west, and make the best calculation we can as to the produce of 100 acres there and in the county of Down, and I say that there is, owing to the difference in the state of agriculture, full 50 per cent. difference in the produce between the north and the west. There is less so in other districts.

61. Not in the real value?—In the produce of 100 acres.

62. Are you aware that in Scotland, Belgium, Tuscany, and other countries that are under a good system of cultivation, similar land to that you are just now speaking of lets for much higher prices than in Ireland?—I am aware that it would be let much higher in Scotland; and in the county of Down,

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Down, where the tenants pay 50 per cent. more than in the west of Ireland, the people live better.

63. Mr. *Colquhoun.*] So that there is a difference between that part of Ireland and Scotland of 50 per cent.?—Yes, and more.

64. *Chairman.*] Is there any agricultural commodity not included in the schedule?—There is one. Flax has not been included in the schedule of agricultural prices, because it is not universally grown in Ireland; and as the valuation was intended to be made universal, only crops which were universally used were included.

65. Would flax, where it is grown, add to the value of the land?—It does, owing to the industry of the people; it creates a manufacturing industry, and that industry increases the value of land in proportion of about 2*s.* 6*d.* in the pound.

66. You stated that the average of the prices given in the Act is about half a crown in the pound below the actual prices of the last few years?—Below the actual prices of the five years previous to 1830.

67. But that, in order to make your valuation, you deducted about one-eighth from the price at which liberal landlords let their land?—At that time; and I continue that scale. Still, as this is considered to be a permanent valuation, it was necessary to have it continued as if it was made at one time.

68. What additional value would the cultivation of flax cause upon land, say in the county of Down?—I think it amounts to 2*s.* 6*d.* in the pound. In those parts where the flax is much cultivated, I think the difference between the usual rents, and in the districts of the same county where it is not cultivated, amounts to 2*s.* 6*d.* in the pound.

69. If the scale of prices be one-eighth below what they fairly might have been assumed at, and flax adds one-eighth to the value of that land, it will follow that your valuation in the county of Down is one-fourth below what a liberal landlord might fairly let his land for?—It is so.

70. Sir *H. W. Barron.*] You valued land in every case according to the scale laid down in the Act?—It is reduced to that.

71. Not the actual present value?—No, it was not intended to do so; we are always to be guided by the scale of the Act. We value the land under all the circumstances in which it is placed of good farming or good roads, supposing that the produce sells for the scale of prices contained in the Act.

72. You have in every instance made a deduction from the real value of the land where bad farming is usual in the immediate vicinity?—In the district. I do not mean that I would make a difference where there was a good farmer and a bad farmer in the same district, because in that case it might only arise from slovenliness; but we take the general system of agriculture of the county. If a very clever farmer came into the county of Mayo and adopted the five-course system, we would not increase his valuation on that account.

73. Under a good system of farming, do you believe that the farmers in Ireland might not only pay much higher rents, but live much better than they do?—Certainly.

74. *Chairman.*] In stating that your valuation is 25 per cent. below the usual rents of Ireland, to what causes do you ascribe the higher average rate of rent?—In a great degree to the system of letting, which is not by valuation, but by tender; where a farm is to be let, it is usual to take the highest tender, provided the person offering is considered a respectable person. It is owing partly to the great competition for land, arising from the number of persons engaged in agriculture.

75. Is it your opinion that competition makes the tenants not only offer but pay higher rents?—They are obliged to pay what they offer. If the land were let by valuation, I am sure it would have a tendency to reduce it.

76. In that case, would it not be that the landlord would merely make the tenant a present of a portion of the rent which he would otherwise receive?—It amounts to that. The great landlords of the county do let at considerably lower rents than others receive for lands immediately adjoining.

77. Mr. *Colquhoun.*] Do those great landlords let upon the same system?—Almost always by valuation.

78. In all parts of Ireland?—In many parts; not so much in the south.

79. In those parts which you have valued, the great proprietors have let by valuation, and the smaller by tender?—Generally speaking. I know several instances,

instances, in almost all counties, where lands are let by valuation, and I know of large estates which are let considerably below the valuation; there is one in the county of Wicklow.

80. *Chairman.*] In those cases where land is let by valuation, can you state whether, to your knowledge, the custom called tenant-right exists or not?—The tenant-right exists in all places where the land is let from year to year, whether by valuation or otherwise.

81. Does not tenant-right exist in cases where it is let on lease?—Not to the same degree; in some districts in the south it may; but in the north it is considered fair to change the tenant at the termination of a lease; but where there is no lease, it is very unusual to change the tenant, unless by an agreement between the landlord and the tenant.

82. Do you mean that in the north, at the expiration of a lease, the tenant who has held it is not considered to have the tenant-right?—He is considered to have the best right; but there are many instances of the tenant being changed.

83. Would it not be considered a harsh thing upon the part of the landlord to eject that man without allowing him to receive from the incoming tenant the value of the tenant-right?—He would be allowed to receive the tenant-right, certainly, particularly if he had made any improvements.

84. Suppose that to be the case, would not the effect of letting by valuation instead of competition be this, that the outgoing tenant will receive from the incoming one a larger sum for his tenant-right?—It would have that effect, certainly; but the tenant-right and the customs of the north of Ireland are so peculiar in that respect, that it is difficult to account for the sums of money that will be given. A man will frequently give 20*l.* an acre, where the land has been let from year to year, though the land may be nearly let at its true value; the anxiety to get possession of land is so great that persons will give for tenant-rights more than the real value.

85. Do you know it to be the fact, that where land is let at 25 or 30 per cent. above the value put upon it in your valuation, persons will give for that land from 10*l.* to 15*l.*, or even 20*l.* an acre to get into possession?—I am not aware of that fact.

86. You stated that they sometimes give 20*l.*?—Wherever I have known that to occur, the land was moderately let, though not so moderately as some landlords let it. I know instances in Armagh where that amount was given, and also in the county of Fermanagh.

87. Mr. *Colquhoun.*] You speak of small holdings chiefly?—I do speak of small holdings of three or four acres.

88. *Chairman.*] What is the average size of farms in the county of Down?—They are very various; they are generally small.

89. Have you ever seen the Appendix to the Report of the Commissioners appointed to inquire into the state of the Poor in Ireland?—I have, but I do not remember the particular point you allude to.

90. Do you recollect that it was stated that the average size of farms in the county of Down was from three to six acres?—I would say that small tenements in the counties of Down, Armagh, and Tyrone, are about four Irish acres.

91. Do you know what proportion your valuation bears to the valuation made under the Poor Law Act?—In most cases the poor law valuation is considerably above the general valuation; but in some cases it is under it.

92. Viscount *Jocelyn.*] Generally, you say, it is above?—Yes; but in some instances it is below.

93. Mr. *Vesey.*] In the Downpatrick Union, can you state how that was valued?—I do not know the boundary of the Downpatrick Union; and I know nothing of the poor law valuation.

94. *Chairman.*] Did you make any statement to the Poor Law Commissioners, as to the amount that ought to be added to your valuation, to get at the usual letting value?—I made a statement to Mr. Gulson, in Dublin, that I thought that it would be necessary to add 33 per cent. to the general valuation, to bring it up to the high letting rents of Ireland, that is one-fourth under the letting rents.

95. Mr. *Colquhoun.*] When you speak of the high letting rents, you mean the higher class of letting rents, as explained by you before?—I do.

96. *Chairman.*] By that last answer you mean the rents which would be obtained

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obtained by competition, suppose the land was cultivated in the ordinary mode?—I do.

97. Are not those rents generally paid in Ireland?—They are.

98. Do you consider those rents unreasonably high?—I think they are higher than I would say myself, if I were asked by a landlord to value what he should let for, they ought to be.

99. Mr. *French.*] Have you known a reduction take place in those rents, where the landlord has adopted the principle of valuation?—I have.

100. Mr. *Colquhoun.*] Those rents are higher than would be fixed by those valuators of whom you spoke before, as assisting you with their advice and opinion?—Considerably.

101. Sir *W. H. Barron.*] You speak of them as high rents, on account of the system pursued in farming?—I do.

102. *Chairman.*] Are you prepared to say, that in three-fourths of Ireland it is the pressure of the rent which renders the people poor?—That question is compounded of so many subjects, that it is difficult to answer. The people, if they exerted themselves, could pay the rent extremely well; but they do not. There are many districts I know of, in the west of Ireland particularly, where the lands are let extremely low, and the tenants are worse off than where they are let a great deal higher, though in the same neighbourhood.

103. Mr. *French.*] What proportion does the rent bear to the produce where the lands are low let?—That depends entirely on the quality of the land; where the land is good; it is generally one-third; where it is inferior, one-fourth; and where it is very bad, one-sixth of the produce. That is for tillage lands. Two-thirds of the produce in pasture where the land is good, and one-half in pasture where the pasture is inferior.

104. Mr. *Colquhoun.*] When you said before that the rent in many cases is unreasonably high, you meant, considering the want of industry, and the indolent and bad cultivation of the tenant?—I did, certainly.

105. It would be quite reasonable to exact that, or even a higher rent, if, without capital, the tenant were to apply his industry to the cultivation?—Yes; I am certain that the tenants upon the eastern coast of Ireland, who pay 50 per cent. higher rent, the quality of land being taken into consideration, are far better off than the people in the west.

106. Viscount *Jocelyn.*] Owing to the industrious habits of the people?—Certainly.

107. Sir *D. Norreys.*] In the returns you have handed in from Cavan there appear 23 townlands belonging to the same proprietor; there appears to be a general variation between your valuation and the rents; would you call this gentleman one of the large proprietors of Ireland?—I would.

108. You would class this gentleman among those whom you would call the large proprietors of Ireland?—Yes. The gentleman who sent me the list wrote me a letter with it, saying, "I have compared your valuations with my rents, and I acknowledge them to be too high, and am determined to make large allowances to the people for improvements in draining, to enable them better to pay the rents."

109. In these returns, taking four townlands in the parish of Laver, and two townlands in the parish of Mullagh, and three townlands in the parish of Annagelliff, all belonging to the same proprietor, is there any reason to suppose that there are peculiar circumstances to account for the variance between your valuation and the payment there, which variance appears to be from 1*s.* 8*d.* in the pound to 5*s.* 5*d.*?—It is owing to the inequality at which the lands are let, no valuation has been made.

110. Is your opinion, taking the three townlands of Annagelliff, which were valued by you at 367 *l.*, and let by the proprietor at 505 *l.*, that he has let his land at too high a rent?—I think the rents are perhaps high, but they are not above nor so high as some of the neighbouring small landlords.

111. Even the large proprietors cannot be considered as assuming that your valuation is a correct test of value?—Not universally.

112. Would you consider the individual I named to you one of the large proprietors of whom you have spoken?—I am not perfectly certain whether he is a large proprietor; he appears to hold 14 townlands.

113. I find that in one parish the variance between the valuation and the letting rent is 3*d.* in the pound, and that in nine townlands belonging to this same

same proprietor in an adjoining parish, the difference is 4*s.* 2*d.* in the pound, between the valuation and the letting rent; how would you account for this?—The inequality of the letting.

114. Your valuation, even with respect to a proprietor who holds 14 townlands, is no guide to the letting rent?—The general valuation where the letting rents are very irregular, cannot be any positive guide. It is a guide to the relative value of the land.

115. Is it to be presumed, that the difference of correctness of the valuation can be so great as the difference of 4*s.* 2*d.* in the pound?—I have no doubt of it.

116. Would you call the individual now named to you, a large proprietor?—Certainly.

117. In the parish of Drum I find 12 townlands belonging to one individual; I find a difference of 3 *d.* in the pound only between your valuation and the letting value. In the parish of Kilmena there are 34 townlands, of which the valuation appears to differ 3 *s.* 1 *d.* from the letting rent; in the parish of Aghagower there are 11 townlands under the same landlord, in which the difference is 4*s.* 8*d.* between the valuation and the letting; and in the same barony there appear to be five townlands, in which the difference is 7*s.* 11*d.* between the letting value and your valuation. Can you explain to the Committee those very great variations between the valuation and the letting value; you can scarcely suppose that the lands can be let at 7*s.* 11*d.* in the pound above their value?—The answer to that is, that the valuation was made by the very first valuators which the country produces, and men who have done nothing else for the last 14 years. The first valuation was checked by a second set of valuators of great experience and talent, and the whole was submitted to the gentlemen of the country in a printed list, for them to find fault with if they saw occasion. Where they did find fault with any part of it I employed another valuator to go over that part of it, and having done so, the whole was printed. Subsequently, there were parish vestries held in every parish to take the valuation into consideration, and in the barony of Burrishoole there was no appeal, in the barony of Cara there was no appeal. I think that is a tolerable proof of accuracy; the parties interested examined the lists in detail, the agents also having examined them, being present with me, and sitting on the bench in the committee of appeal, and all appeared to consider that the valuation was fair; so that I am warranted in saying that the relative scale of value has been preserved in that district

118. *Chairman.*] Would not that satisfaction being expressed, and there being no appeal against it, rather lead to the opinion that the valuation was a fair valuation relatively, and not that it closely approximated to the real letting value?—It certainly did not approximate to the usual letting value, I admit.

119. All that these parties wanted was, that they should be taxed fairly *inter se*, and that uniformity should be preserved?—If they thought that the valuation upon the Townland (A.) was too low as compared with the Townland (B.), they would complain.

120. Mr. *Vesey.*] You consider that it is a fair relative valuation?—I sent it down to the gentlemen, and intreated them to find fault with it; I said to the people at the committee-room, we are here to do justice; no trouble shall be spared to make the valuation correct, and where there were any errors or doubts, a very detailed investigation took place.

121. Mr. *French.*] Is it not the general opinion that the valuation is supposed to be one-fourth under the real value?—Certainly.

122. And that if it came near that, there would be no objection?—Yes.

123. Mr. *Vesey.*] You stated that you sat with the agents in the court?—I did.

124. Was it an open court?—It was.

125. Were the tenants present?—They were.

126. Was any appeal made by any of the tenants as to the valuation?—Not in those baronies; but several appeals were made in others.

127. Is it your opinion that the tenants consider it a fair relative valuation?—It is my opinion.

128. Mr. *Colquhoun.*] If the tenants had thought it not merely a fair relative valuation, but a fair actual valuation, would they not immediately have de-

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manded a large deduction from the landlord?—No; they are aware that the scale of valuation is lower than the scale of rents generally.

129. In the case where there was a difference of 7*s.* 11*d.* between your valuation and that on which the lands were let, would not the tenant have felt himself greatly aggrieved, and demanded a deduction from his landlord?—If he thought he would have succeeded, he might have done so.

130. Sir *D. Norreys.*] Will you state to the Committee the class of persons who are the tenants, and who would have to determine the accuracy of the valuation of those different townlands; do the tenants, in general in the north, know more than the relative value of their own farms, as compared with the farms adjacent, and would they not be of a class that would be very little likely to know the value of a plough-land as compared with an adjoining plough-land?—They are a very intelligent body of men, and are in the habit of reasoning and comparing a great deal more than might be supposed; in cases of appeal they frequently show considerable knowledge.

131. They have not that individual interest in correcting the amount of the townland valuation as they would have in correcting the differences between the tenement valuations?—They would not have the same power certainly; but I may mention to the Committee that I am in the habit, for the purpose of giving the people information, of appending to the Parliamentary list the average amount per acre in Irish acres of the value of every townland, and I add the proportion of five-and-twenty per cent., and thus put down the rent value beside it, and they know then what the rent value will be. If the rent value happens to be higher than the man actually pays, he will say, "Oh, you are too high; my land is very bad." I then inform him he is to pay according to the quality of the land; and if his land be of an inferior value, the amount will be settled by the applotment.

132. *Chairman.*] In publishing that tabular statement, you have given out to the tenants of the country generally that 25 per cent. above your valuation would be a fair letting value?—I put it at the high-rent value.

133. The ground on which you state that it is a high-rent value is rather the want of skill and industry on the part of the tenants than any want of value in the land?—The land, if properly tilled, would be cheap at the present rent.

134. Would not the fair inference from that be, that competition has not so much raised the rent, as it has lowered, chiefly from faults of his own, the condition of the tenant?—The competition has forced that tenant to give more than he would wish to give for the land.

135. Is it not the fact, that suppose there was less competition and a much smaller number of tenants in Ireland, with a better system of agriculture, the landlords might receive much higher rent?—There can be no doubt of it; if the farms were larger, the capital employed would be greater, and the system of farming better, and the tenants would be able to pay higher rents.

136. Sir *H. W. Barron.*] And live much better?—Certainly.

137. *Chairman.*] Those rents, though high, are paid?—They are.

138. Do you think that it is a safe thing to assume, as the standard for a valuation in a country, anything but the probable sum at which land actually lets under average existing circumstances, and cultivated with ordinary skill?—It would be better if the full letting rent were placed, instead of one according to the scale of the Act, which is lower, and taken on the principle of the letting rents of the country where the valuation was commenced; namely, the counties of Antrim and Derry: but for the general purposes for which the valuation was made, namely, the county assessment, no practical inconvenience could arise from it.

139. The purpose to which your attention was directed was to secure the uniform valuation of townlands throughout Ireland, and for that purpose your operations have been effectual?—I think so.

140. But if any other objects were contemplated, it might be better to make a valuation which should be more practical and less what might be called ideal?—No doubt in any case where two persons were to pay a proportion, as in the case of the Poor Law, it is absolutely necessary that what might be considered the letting value of the land should form the scale of valuation.

141. Sir *D. Norreys.*] What proportion of the great landlords whom you have spoken of are contained in these returns?—Hardly any of them; only two or three.

142. Sir

Warwick Arch

James & Luke J. Hansard Printers.

513. *Ordered by* The House of Commons to be Printed, 18th July 1844.

Copied from the Ordnance Survey

142. Sir *E. Hayes.*] About what possession do you consider to constitute a great landlord?—A gentleman with from 6,000 to 10,000 acres of good arable land.

143. Mr. *Vesey.*] When you spoke of valuing according to the relative value of each townland, or what proportion the proprietor should pay, you stated that you would take a different basis for your valuation in different parts of Ireland?—No, I would take the same basis, but I would value the same quality of land differently according to the different system of cultivation.

144. In the west you would value land differently from what you would do in the south?—Yes, according as a better or worse system of agriculture prevailed.

145. In the present instance you value all parts of Ireland in the same way?—I value each part in the same manner, taking the same scale of agricultural prices.

146. Suppose land to be very highly improved, you do not put the whole amount of improvement upon it; and if it is very bad, you do not give credit for that, and put a low valuation upon it on that account?—Not if it be in the same immediate locality: if one man is very industrious or puts plenty of manure upon the land, I would not place a value upon his industry or upon his manure, nor would I deduct from the value of the land on account of his indolence, provided that on digging I find the quality of the soil to be the same. That applies to the same locality; if I go to the north, or the south, or the west, and I find the same quality of land differently farmed, I put a different value upon it in proportion to the value of the produce obtained.

147. Might not this case occur in the same locality, that a landlord might let to one tenant a farm in a bad condition at a low rent, and let to another tenant another farm immediately adjoining of the same quality of land in a very high condition, and with very good farm buildings; your valuation of those two would be very nearly the same?—It would, except the farm buildings.

148. And the real difference in the rent might be very great?—It might. If the quality of the soil were intrinsically the same in the adjoining farms, I would put the same value upon it.

149. Suppose any gentleman were to attempt to test your valuation by the rent in those two cases, to show that it was not uniform, you would not admit that to be a fair test?—No; because in a permanent valuation, such as mine is supposed to be, the tenant that was farming it well might turn out badly; he might put half a dozen white crops in it, and reduce it to the scale of the other; and another tenant might come in at a low rent, and have to pay the high tax. It is an accidental circumstance, the land being in a high or in a low state of cultivation; and I have taken the average system of the district as my criterion.

150. *Chairman.*] Suppose it were considered desirable to raise your valuation, and make it approximate to the actual lettings in Ireland, what steps would you take for that purpose?—In the first instance, I would carefully consider all the data which I possess, and see whether there were any localities in which it would be necessary to make any variation from this general principle which I have stated, namely, adding one-third, to bring it up to the letting rents. Having done that, I would alter the field-books in the detail, adding one-third part to every quality of land, taking it for granted that every variety of soil has been relatively valued, from which applotments can be made; and I have here maps and documents to show how the applotment has been made and can be made, and at what expense. I would then send a land surveyor from my office into the country, to ascertain from the Ordnance map the boundaries of the different farms. Having done so, we would see what was the valuation of each farm, as given in the valuation lots contained in the valuation field-book. This system has been adopted by me already; and I have within the last six weeks sent down a person to applot the parish of Ardoyne, in the county of Carlow. The copy of the map and applotment I here beg to hand in, by which the tenements contained in the several townlands in that parish have been distinguished and applotted, according to the valuation; and I conceive that by adding one-third to that applotment, it would bring them up to the letting rents.

151. According to your last answer, before you could make a tenement valuation it would be necessary for you to have perfected your townland valuation?—I think they could be both done at the same period, by employing a surveyor of an inferior class, at an inferior salary to the valuators, who should be sent in

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in the first instance into the parish to mark the boundaries of the different tenements on the Ordnance Map, and enter their names in a book; those documents being handed to the valuator, he could then, in the first instance, value the tenements, and there would be no occasion to go back.

152. Mr. *Colquhoun.*] What would be the expense of that previous survey?—It would amount to about a halfpenny an acre or perhaps less on the general expense.

153. What has been the expense of the general valuation?—The general expense may be about 3*d.* an acre; the expense in the counties last done varies from 2*d.* to 2½*d.* an acre.

154. Is that difference owing to greater economy in the management, or to local advantages existing in the counties lately valued?—Principally owing to the greater experience of the valuators, and the consequent rapidity of their progress.

155. *Chairman.*] Suppose it were thought desirable to reduce the expenditure of the valuation, could you, in those counties which have not been commenced, or which are now in progress, so revise the existing poor law valuations as to convert them into valuations which could be used for the assessment of the county cess?—I think not. The poor-law valuations are not made by persons having any concert, or upon any scale; and so far from making the valuations agree, for the greater part, I could not even come to an approximation. I should state to the Committee, that on comparing the general valuation made under my direction with the poor law valuations in different districts, I find the discrepancies so great, that either the one or the other must be very erroneous.

156. Mr. *Vesey.*] Have you ever examined any of the principles on which the poor law valuation has gone?—I have read the instructions which were given; whether they were followed or not I cannot say.

157. *Chairman.*] Supposing their instructions to have been followed, what would be the valuation?—The present fair letting value of the country.

158. Suppose the parties to have been competent, and the instructions to be followed out, would not the valuation have been a perfectly good one?—I think it would.

159. Mr. *Colquhoun.*] Do you mean the present letting value, or the fair letting value?—The instructions would give the fair letting value.

160. There would be a difference of 25 per cent. between your valuation and theirs, if the instructions in their case had been fully followed out?—There would, excepting in districts were the rents are low.

161. Independently of the scale of prices there would have been a difference of 25 per cent. between the poor law valuation and yours?—I should think in the poor law valuation, as carried out, the difference is not more than 12½ per cent.

162. Mr. *Vesey.*] Do you mean that the poor law valuation should be the same as if a landlord were to call upon one of your valuators to value his estate, and take his value as the basis upon which he should let it?—I think the instructions were to give the full letting value.

163. Even more than what a liberal landlord would let it at?—I think what I have called the great landlords of the country let their land lower than the average scale of the country, consequently in this view the poor law valuation would be higher than their rents.

164. Sir *D. Norreys.*] Suppose that the law under which you would have to complete a poor law valuation required you to value at a rate according to the actual letting value of the land, and that the law under which you were to carry on your townland valuation required that the valuation should be made with reference to certain prices of agricultural produce, how would you proceed in order to make your valuation correspond with both those principles of valuation, or would it not be requisite to adopt either one of them, to the exclusion of the other?—I think the original one, the townland valuation, could be carried out, and by adding a per-centage equal to the difference between the letting rents and the townland valuation scale, the desired result would be obtained.

165. Would not the amount of per-centage which you would have to add in each case be the actual valuation of the land at the actual letting value?—It would.

166. Then what object would there be in having the two valuations?—According to the question, it was required to have two valuations.

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167. My question is, would it not be requisite to adopt one or the other principle exclusively?—I do not think it is absolutely necessary; I could carry out both.

168. What object would there be in carrying out both; would not the adoption, as the principle of value, of the letting value of the ground, be a simple principle, and give you what you want, the value of the land, or the value of the subject of taxation on which the taxation was to fall, without any reference to this scale of prices?—If you alter the law, of course.

169. Would it not be requisite to alter the law, for the purpose of having one valuation on which the poor law rates and the county rates should be collected?—Certainly.

170. In case it should be requisite to alter the law relative to the valuation, what objection is there to adopt the poor law basis in preference to the townland basis?—No objection.

171. What advantage do you conceive adopting the townland basis would have over the poor law basis, or would there be any advantage?—There would be no advantage, excepting that the low valuation would give more general satisfaction.

172. *Chairman.*] Suppose you were called upon to make a tenement valuation for the purposes of the poor-rate in those counties in which your valuation has been completed, would not you be able to do so at a very small expense?—About a halfpenny an acre.

173. In those counties which are in progress, and have not been completed, you would not undertake to make a valuation which could be relied upon without going through a similar process to that which you have gone through in your townland valuation?—Just the same.

174. Whether it is to be townland or tenement valuation, it would cost the same money, and the same steps must be taken to insure accuracy?—Yes, the same steps would be taken, but there would be an additional expense incurred in marking out the tenements, which, in ordinary cases, would amount to about a halfpenny an acre.

175. Sir *D. Norreys.*] But you must adopt either the one principle or the other?—The principle of valuation is the same.

Lunæ, 3° *die Junii*, 1844.

MEMBERS PRESENT.

Sir H. W. Barron.	Mr. Parker.
Lord Eliot.	Mr. Vesey.
Mr. French.	Mr. John Young.
Sir Denham Norreys.	

JOHN YOUNG, Esq. in the Chair.

Richard Griffith, Esq. called in; and further Examined.

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176. *Chairman.*] HAVE you prepared any papers which would show that you have the power of converting the townland valuation into a tenement valuation?—I have. I have prepared the field-books of two townlands in the parish of Ardoyne, in the county of Carlow. One is a copy of the field-book as originally made, and the other the applotment which is made from the detail contained in that field-book. But in order to make this applotment it was necessary to send down a surveyor to the lands to ascertain the boundaries of the farms, and the names of the occupants, and having obtained this information, no difficulty was found in forming the applotment from the data originally contained in the valuation field-book.—(*The same were delivered in.*)

Vide Appendix.

177. Sir *D. Norreys.*] You put in these as an exemplification of what you could do in the parts which have been already completed?—Exactly so.

 178. *Chairman.*]

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178. *Chairman.*] Number 1 is the valuation made for the purpose of a general survey?—It is.

179. It contains the subdivisions of land made by the valuators, not according to the boundaries of the farms, but according to the quality?—They are, as near as possible, according to the boundaries of the farms. My instructions to the valuators are to inquire, when they go into a townland, the general boundaries of the farms, and, unless the tenements are very small, to make their valuation lots coincide with the boundaries of the farms. Consequently, on the person going in to ascertain the names of the occupants, and the detail of the farms, if any be smaller than a lot, he will find it out; where there is a correspondence, there is no difficulty. Where the division of the original valuator is larger than a tenement, of course it must be subdivided, but that does not occur unless the tenements are very small.

180. Is it not the fact, that in the Map No. 1 the subdivisions made by the valuators do not correspond with the boundaries of farms?—Generally speaking, they do; I doubt whether there are more than one or two instances where they do not in these townlands.

181. What is the difference between No. 1 and No. 2?—The difference is, that one is a transcript from the original field map, the other is one made by the person who went afterwards to determine the boundaries of the farms; and frequently the boundaries of farms comprehend three or four divisions of the valuators.

182. Is not the difference between No. 1 and No. 2, that No. 1 contains certain subdivisions made by the valuators for the purpose of valuing the land, and No. 2 actually contains the divisions of the farm tenements?—Exactly; but in some instances on that map one farm contains four or five divisions of the original valuation.

Vide Appendix.

183. Do you not put in those two maps to show that it is in your power to reduce the townland valuation to a tenement valuation?—That was my object.

184. You are able to do that with only the additional cost of a halfpenny an acre in all those countries in which the Ordnance maps give the boundaries of the farms?—Certainly.

185. But in the northern counties, in which the maps are less complete, greater time would be taken in ascertaining the boundaries, and the expense might be increased to a penny an acre?—That may probably be the case.

186. Mr. *French.*] In the part of Ireland already valued would it not be necessary for you to send down surveyors again to make applotments?—It would be necessary to send down surveyors to ascertain from the field-valuation map the boundaries of the farms and the names of the occupants.

187. Have you documents in your office from which you could make out a tenement valuation?—Except in the northern counties; in those counties, or in several of them, the Ordnance map was not executed in the same detail as at present; formerly the division of fields was not shown on the map, and consequently the valuation was made according to the qualities of the soil; arbitrary lines were drawn between one quality of soil and another, and though I believe it is possible to make an applotment even in this case, it would require considerably more time, and also considerably more expense, to form a detailed applotment in the northern counties; for instance, in the counties of Antrim, Derry, Donegal, Tyrone, Down, and Armagh; I am not sure whether there are any others.

188. *Chairman.*] Are the maps in all those counties you have named defective in the particular of not giving the farm boundaries?—They are defective in not giving the boundaries of farms or fields.

189. Previous to making the tenement valuation, it would be necessary that the maps should be amended in that particular?—It would be very desirable, though not absolutely necessary.

190. Mr. *French.*] What do you calculate would be the expense of turning the townland valuation into a tenement valuation in the counties in which you have already concluded the valuation?—That is a question which would require great consideration and actual trial to reply to with certainty; in some districts it would be necessary to make lines of survey to ascertain the boundaries; but, generally speaking, in small townlands and cultivated lands there are sufficient details on the maps already to enable the valuator or surveyor appointed to trace

trace the lines of the boundaries of farms on the map, and then make the applotment; the cost would be more than double where that was not the case.

191. Mr. *Vesey*.] You stated that it would cost a halfpenny an acre additional to make a tenement valuation for those counties not yet valued?—About that, or probably rather less.

192. There are six counties where the valuation is in progress, but not finished; what expense would it be in those counties to finish them according to a tenement valuation?—I suppose altogether, including the valuation, about 2 ½ *d.* an acre.

193. According to the estimate you have made here, it would be nearly 2 ½ *d.* an acre for the townland valuation?—If you take the average of what has been done, that is true; but I think, on the present system, the counties last completed have been valued at 2 *d.*

194. You think that to make a tenement valuation for those counties now in progress, the cost would not exceed the estimate given in the Parliamentary return, namely, 2 ½ *d.*?—I should hope not.

195. You remember a correspondence last March with the secretary of the grand jury in the Queen's County, on the subject of valuation?—I do.

196. You stated there that several baronies of counties had been valued, and a calculation made by your valuator, but that the check valuator had to go about after him?—I did.

197. Would that check valuator be able to make a tenement valuation without the first valuator having to go over it again?—Not according to the system adopted. The check valuator is the most expensive. The person I should employ to do the business of an applotter would be a mere surveyor, who is capable of ascertaining on the map the boundaries of the farms and ascertaining the names; and he will find abundant detail from the original valuation, as checked by the check valuator, to ascertain the value of each farm or tenement.

198. According to that, in the counties now in progress a tenement valuation cannot be made cheaper than in the counties not begun?—Not otherwise than that the maps are so very perfect, and the persons employed in the valuation being the same, they get on more rapidly than they did; and, in consequence, the valuations now being made are made at less expense than those done in the three years previously.

199. Sir *D. Norreys*.] Can you state your precise directions to the valuators in reference to the divisions of qualities?—The following is extracted from my instructions to the valuators: "Under such circumstances, with a view to facilitate the equal apportionment of the gross valuation of each townland on every farm or tenement it may contain, it is desirable that the valuator should ascertain by inquiry the boundaries of one or more of the farms or holdings then under view, previously to determining the limits of any valuation lot, and adopt the farm boundaries as the boundaries of the valuation lots. Where the farms or tenements are small, say under 10 acres, or where the soil is of a uniform quality, two or more of such tenements may be included in one lot, and noted down at the same price per acre, taking care that all the boundaries of the lot shall correspond with the boundary of one or other of the farms."

200. Therefore the lot which has been valued may not correspond with the boundaries of the farms which are valued; for instance, if the valuator shall value in a certain lot 50 statute acres, such lot or valuation may contain any number of small divisions of farms?—The valuator acting under my instructions would not value a quantity of land of 50 acres in one lot, except it was contained in a large demesne, or where it was of a uniform quality; so that there would be no difference, where the whole of the farms contained in it were of one value.

201. Do you not state in an outline of your principle of valuation, which you have handed in to the Committee, that, "in commencing the valuation, the valuator divides the townland under consideration into a number of lots, according to the variation of the qualities of the soil and sub-soil, taking care, in arable districts, that no lot shall contain more than 50 acres, statute measure, and that the boundaries of each of the lots shall, as far as possible, coincide with the boundaries of farms"?—I do.

202. Does not that leave it to the discretion of the valuator to adopt, as a quantity, 50 acres?—It does; but in that case, the valuator must consider that the

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the whole of the lands contained within the limits of 50 acres are of the same value.

203. Those 50 acres of the same value may contain five or ten different tenements or farms?—They may; but I would observe, in explanation, that as the fields are laid down on the Ordnance map, there can be no difficulty in the applotment being made, though the lot may have been 50 acres, because it may have been let in farms of ten or five acres each; and as they are all of the same value per acre, the applotment would be correct.

204. The boundaries of those 50 acres might intersect a farm?—It might intersect a farm, but it would be bounded by a fence.

205. In the evidence that you gave before the Committee on the County Cess, in the year 1836, you appear to have answered the following questions thus: "*Q.* Is the book now shown to you a copy of an original valuation field-book? *A.* It is a copy of the original field-book of the parish of Templemore, in the county of Londonderry.—*Q.* Taking the townland of Coshquin, what is the meaning of the numbers from one to twenty? *A.* Those are the numbers of the valuation lots, or the portions into which the land has been divided for the purpose of being valued, as already alluded to in my evidence.—*Q.* Take, for instance, No. 1, 44 acres; is that necessarily land in the possession of two or three individuals? *A.* It may contain land in the possession of two or three individuals.—*Q.* This book being made public, does it contain any mode by which individuals can ascertain how far they have been correctly valued, in comparison with their neighbours? *A.* It does; the valuation map, which is lodged in the office of the county treasurer, together with this book, has the boundaries of the several valuation lots laid down in it, each lot being numbered on the map, to correspond with the numbers contained in this book, and any person having a territorial map of the townlands on which the boundaries of the several farms are shown, can transfer the lines of the valuation lots to the territorial map, and by that means can ascertain what portion of each farm or holding is contained in every lot.—*Q.* Does not it require that the occupier should have a better understanding of a map than it would be likely that the class of persons that would be affected by the question of over or under valuation would possess? *A.* None but land surveyors could effect it, but a single individual cannot well appeal for himself; but the whole or the greater number of the occupants of a townland must unite together." Do those answers hold good as to the present time?—They do not; and the reason is, that in the parish of Templemore, in the county of Londonderry, which is one of the counties already mentioned by me, in which the farm boundaries are not marked, the valuation was made previously to the issuing of my present instructions; it was made subsequently to the Ordnance map having the fields marked on them.

206. In what year did you commence your new system of valuation?—I believe in 1839.

207. To all valuations between 1830 and 1839 your present system does not apply?—Not altogether; some of the maps that were made previously to the alteration in the system had the boundaries laid down on them, and though the farm boundaries were not so much attended to as at present, it would be easier to applot them from the valuation field-book than in the counties where the farm boundaries are not laid down.

208. Another question was, "Is not the system of survey which you have adopted such as to prevent individuals from knowing the inequalities of valuation by which they themselves may be individually affected?" The answer is, "The valuation, according to the Act, is directed to be given in the townlands only, and not in applotments of the townlands; and if any individual in any townland holds only a portion of a townland, he cannot, without difficulty, ascertain the value put on his portion of it." Does that answer hold good now?—It does; the law is the same.

209. Another question was, "Does not that show that it will be almost impossible for a set of parishioners, without the assistance of a land surveyor, to make use of this valuation as the basis of the sub-applotment? *A.* Certainly it does; but if there be a territorial map, such as I have described, a surveyor would make the sub-applotment in a short time." Does that hold good now?—It does.

210. Another question is, "Would it not have been an advantage to the country if such an arrangement had been made in the survey that the relative value

value of particular farms should be ascertained, whereby sub-applotments for the subdivisions of the townlands might have been made? *A.* If all the boundaries of farms had been surveyed and engraved, the moment a farm was subdivided or altered, the map would cease to be correct. If the survey went down so far as to show the boundaries of the fields, certainly the valuation might be applotted according to those fields; but then the Ordnance survey must be made on a scale of 24 inches to the mile instead of six, and much greater expense would have been incurred." In what way would you now qualify that answer?—I would qualify it by observing that from experience I find that the map, being laid down on a scale of six inches to a mile, answers the purpose sufficiently; my original view was erroneous.

211. Do you consider that you are authorized, under the existing law, to make your valuation a valuation of separate tenements?—I do not; I am bound by law to make a townland valuation, and to print a townland valuation; I am bound also to lodge in the county treasurer's office the detail of the valuation; but I am not required by law to give the detail as to the farms.

212. *Chairman.*] What is there in the present law to prevent your making the subdivisions which your valuators do make for the purpose of valuing the land, correspond with the boundaries of farms?—There is nothing, except that there is an additional expense incurred in ascertaining the boundaries of farms and the names of the occupants, and calculating them afterwards.

213. That being the case, is it not at present in your power, without any change in the law, to make a tenement valuation?—I think it is not, but there might be legal doubts on the question. My own feeling is, that I am not authorized to have additional surveyors to mark out the farm boundaries and calculate the detail.

214. Sir *D. Norreys.*] Would you be justified, under the Act of Parliament which regulates your townland valuation, in making such a valuation as should be fitted for levying the poor-rates; would you be justified in valuing property which is not subject to county rates?—I think not; the Valuation Act limits me to houses and farm produce; and of course as the poor law assesses property not contained in the Act under which the valuation is carried on, I could not do so.

215. Mr. *Vesey.*] Under the Poor Law Act turbary is to be rated?—I believe so.

216. Would you consider yourself warranted under the Act to value turbary?—Not as turbary.

217. I see that, under your instructions, it is to be valued as pasture?—That is the law.

218. Do you include in the additional halfpenny an acre which it would require for a tenement valuation, the valuation of turbary?—Certainly not; it has never been valued by me, and I should have to send down a valuator for that purpose.

219. Therefore in those counties where bogs abound, if you had to value turbary, a valuation for the purposes of the poor-rate would be more than a halfpenny additional?—By the addition of the expense incurred in valuing the turbary.

220. In your former answer, when you spoke of a tenement valuation as distinguished from a townland valuation, did you mean only a tenement valuation of those properties mentioned in the general Valuation Act, and not of those which are to be valued under the poor law?—It was confined entirely to the tenement valuation of land and houses, which are required to be valued for the purposes of the county assessment.

221. In that case, in order to make a tenement valuation available for the purpose of the poor-rate, as well as the raising of the county cess, it would require a greater sum than a halfpenny an acre?—It would in those districts where mills, mines, and other subjects liable to taxation under the poor law occurred, which are not included in the county valuation.

222. Would not property so liable, occur in every county in Ireland?—Mills do; in mills, according to the Valuation Act, water power alone is to be valued, whereas in the poor law, the machinery is to be valued, and consequently a new scale must be formed altogether, different from the instructions given by me to the valuators.

223. How much would it cost to convert your townland valuation into such a

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tenement valuation as should be available for the poor law as well as for county purposes?—I am not prepared to answer that question; I have never considered it, and I do not know sufficient of the detail of the poor law to say the amount it would come to, but I do not think it would be very considerable.

224. Sir *D. Norreys.*] Did you include houses under 5 *l.* value in the estimate you made of a halfpenny an acre?—I did not. In regard to that I should observe that a great number of houses were valued by me, which are not included in the valuation, because they were thrown out as being under value; but still a very considerable revision would be required in all counties if the whole of the houses were included. During the last few years a very considerable deterioration has taken place in the value of houses in towns, and in consequence the valuation made by me in a great number of the smaller towns of the north of Ireland, is high and higher than they would be if valued now by me. In some of the committees of revision that have sat, for instance, in the county of Cavan, there were very heavy complaints made to the committee that the valuations of the towns were far too high; not that they were incorrect at the time that the valuation was made, but owing to the deterioration of house property in towns which had taken place subsequent to that valuation.

225. *Chairman.*] What are the causes of that deterioration?—It is chiefly in public-houses, owing to the introduction of temperance societies.

226. Is it in some towns to be attributed to the houses being charged higher to the county cess than they were before?—I should hardly think that a small charge of that kind would be sufficient to make any difference.

227. What has been the effect of that in the town of Armagh?—I do not know.

228. Sir *D. Norreys.*] With the exception of houses under 5 *l.* value, would the necessity of valuing the other properties, which are liable to poor rates, but not at present liable to county rates, be likely to entail much additional expense, inasmuch as they are generally properties of considerable extent, such as mines, tolls, fisheries, slate quarries, woods and copses, tithes, strand and ferries, and so on; being generally of a large amount?—It would not, for it would be matter of investigation, and a great deal would be done by correspondence. It would involve me in a great deal of trouble personally, but I do not think that the expense would be considerable.

229. Sir *H. W. Barron.*] Are not tenements constantly changing in size in Ireland?—They are, in consequence of the subdivisions of the farms by the subletting among a family of a large farm; and, occasionally, by the landlord adding to, or taking portions from, a farm, where held at will.

230. In the course of your examination of property in Ireland have not you found that farms are very irregular in both their shape and dimensions in every sense of the word?—The older farms, like the townland boundaries, are very irregular; the landlords in letting, have been in the habit of squaring their farms.

231. Are not you aware that tenants' holdings are running one into another in the most extraordinary manner; in some parts of the country in a manner most irregular and most inconvenient to each party?—Certainly they are.

232. Will not, therefore, any tenement valuation made at the present moment in Ireland necessarily be a very confused one in a very short time?—I conceive that in any tenement valuation, owing to improvements and alterations similar to what the late questions have implied, it would be necessary to have a revision of the applotment once in every five or six years; and it would be very desirable, I think, for the peace of the country, that it should be limited to five or six years, and that there should not be an applotment every year, as at present.

233. Sir *D. Norreys.*] Does your valuation contain any system of revision?—The detail valuation gives you the power of altering the boundaries of farms where they have been made.

234. Does the principle of townland valuation involve any principle of occasional revision?—It does not.

235. *Chairman.*] Then although at the present moment townlands may be uniformly valued, might it not happen that, in consequence of a house being built or other improvements taking place in one townland, its value in relation to the next might be altered in a few years?—Certainly.

236. And there is no provision for remedying that difference?—There is no provision made for revision.

237. Sir

237. Sir *D. Norreys.*] You commenced your valuation in 1830, and will probably finish it about 1848?—About that time.

238. Eighteen years will have elapsed between the commencement and the termination of your valuation?—Yes.

239. You will have proceeded on the same principle throughout, and what will be the result? Is it probable that the valuation of lands in the south of Ireland will be really given relatively to the valuation of the lands in the north, 18 years having elapsed between the valuations?—I think, taking the quality of the land into consideration, and the state of farming in the different districts valued, that it will.

240. Will not all the improvements which have taken place, and the improvement in the system of agriculture which has been introduced into the north of Ireland, have rendered the valuation unequal?—I think the improvements in the north of Ireland, though considerable, are not greater in proportion than those throughout the country; I think the land is gradually improving, and in consequence the scale will be nearly preserved.

241. It will be an approximation to an equal valuation?—As near an approximation as can be made.

242. Do you consider that such an improvement is going forward in the south of Ireland as rapidly as in the north?—I think it is; I think that a general spirit of improvement has been excited within the last eight or ten years, and that it is now more striking than it has been at any former period. It is not confined, I believe, to the north, or to any particular portion of Ireland.

243. Admitting such improvement to have taken place both in the north and the south of Ireland, will not the fact be this, that, taking a district which may be valued at 1,000*l.* in the north of Ireland, and another district which may be valued at 1,000*l.* in the south of Ireland, although they may appear in your valuation to be relatively equal, yet, from improvement having taken place in one district, and none having taken place in the other, they may be really exceedingly unequal in value?—Under the circumstances described, certainly they may; but the valuators can do no more than take the value of the land in the state in which they find it when the valuation is made.

244. Then what practical object is to be attained by continuing the uniform valuation, when the result will be that in point of fact the valuations may not be really equal in point of quality at the termination of the period of valuation?—That may be the case to a certain extent; but still I do not conceive that the improvements which have taken place will very materially affect the relative value of land throughout the country.

245. Do you mean that no such improvement has taken place since your valuation commenced, as will materially affect the valuation of land in the north of Ireland?—I do not think that any such improvement has taken place as would render it advisable for any landlord considerably to raise his rents.

246. *Chairman.*] Supposing a great improvement to take place in agriculture all over Ireland, between the years 1830 and 1848, that improvement would not be taken into account of course in the lands valued in the first county which you valued; but in the lands valued in the last county which you valued, it would be taken into account, would it not?—Certainly.

247. In that case, therefore, the uniformity would not be complete?—The uniformity would be injured, as respects those parts which were last valued, in proportion to the improvement which had taken place. I have to observe here, that the valuation, as conducted under my directions, is guided in a great measure by the intrinsic quality of the soil in each place, in addition to the state of agriculture; the intrinsic quality of the soil will remain permanently the same.

248. You stated in your examination on a former day, that you were guided in your valuation by the state of agriculture in the district?—I did, and I would state so still; but I am also, and mainly, guided by the intrinsic quality of the soil.

249. Will you explain to the Committee how you reconcile the taking into consideration the state of agriculture with the geological principle which you say is the main element of your valuation?—My instructions to the valuators are to ascertain the quality and depth of the soil in the first instance, and then to consider what, under the state of agriculture of the county, that soil is capable of producing.

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250. Suppose two pieces of land in different parts of Ireland not in the same locality, but to be of an exactly equal quality, one in the highest possible state of cultivation, the other in a state of nature or badly cultivated, what difference would there be in the valuation of those two pieces of land, and how will you apply your principle?—They would both be valued as the best quality in the district in which they were situated, but the amount of value put on each would be calculated according to the state of agriculture under which the valuators found them.

251. Would they bear any comparison to each other?—No further than the quality of the soils bear relation to each other; it is to be the best quality of the soil. I have stated in the Paper I handed in to the Committee, that some quality of land, as ascertained by digging up the soil in the western districts of Ireland, was valued at 50 per cent. under a similar soil in the province of Ulster, owing to the different state of agriculture; but still the guide to the intrinsic value of the soil was the quality.

252. Sir *H. W. Barron.*] You deduct 50 per cent. on account of the inferior tillage?—I do.

253. *Chairman.*] Would not the result be this, that though your valuation is uniform in particular districts, it is not uniform as regards the whole of Ireland?—It would be uniform if no alteration had taken place; but where improvement has taken place, that improvement tends to create a want of uniformity.

254. Sir *D. Norreys.*] So that the result will not be an uniform valuation?—Not exactly uniform; but still it will approximate to it.

255. Sir *H. W. Barron.*] The only way to remedy that would be a quinquennial revision?—It would.

256. *Chairman.*] What time would it take to complete such a quinquennial revision?—The time and expense would not be considerable, because, if the valuation had been made originally in great detail, it would be only necessary to send one of the principal valuators whom I employ into the country, to value a certain number of townlands, say, for instance, in the county of Derry, in different baronies of the county of Derry, to see what relative improvements had taken place; and if the original valuation was relative, it will be sufficiently accurate for the purposes of a general applotment.

257. Mr. *Vesey.*] You would not require the valuator to go over the whole country, to ascertain the value of the improved state of agriculture in each particular district?—Not the detail of all the applotments; only a certain portion of each district.

258. To ascertain the improved state of agriculture?—The relative average improvement.

259. *Chairman.*] What length of time would it take to complete such a revision, the present valuation requiring 18 years?—It would not be necessary to employ more than one person in each county, and one county could be done within one year.

260. Sir *D. Norreys.*] Have you considered whether it would be possible for the whole of the valuations of Ireland to be revised under the superintendence of one individual, supposing that a good valuation were obtained in the first instance?—I think it would; the manner I would carry it into effect would be to employ the persons I now employ as check valuators in different counties, who compare the valuations made by different valuators, each of whom values one barony, to compare the whole of one county, and bring them to one scale. I would employ such persons, who are very experienced and clever, to investigate by a similar system the valuation that had been made in any one county, and by comparing his valuation with the state of improvement of agriculture at the time of the revision, he would be able to alter the valuation so as to bring it up to the then state.

261. *Chairman.*] Do you think that any person who had not been engaged in the primary valuation could sufficiently master all the details so as to be competent to complete the revision in the time you mentioned?—I think so; it takes about one year on the average of a county, to revise the original valuations, to make the comparison between the different valuators employed in the first instance, and bring them to one scale, and I think the same system, if adopted in the revision, could be accomplished in about the same time.

262. Does not that contemplate permanently retaining the official staff, and all the machinery now employed in the valuation?—It contemplates a portion of it,

it, namely, the principal valuators; and if there were a great number of counties to be done at the same time, it would contemplate a considerable staff.

263. Sir *D. Norreys.*] Are not the unions under the Poor Relief Act obliged to revise their valuations previous to striking new rates?—I believe they are.

264. Such revisions entail a certain expense upon the unions. Do you think that when once the valuation of the several unions within a county were fairly made, the periodical revisions would be a source of much expense?—I think not, if they were done once in five or six years; I would limit it to that; I think it would be injurious to have them more frequent.

265. Will not the alterations which take place from time to time be generally so small in each union within the year, that very slight expense would be entailed upon the union if there were a proper staff for such revision?—Of course the expense would be in proportion to the alteration that was made; but I would suggest that the annual applotment made by the Poor Law should be discontinued, and that an applotment once perfectly made should stand for five or six years. The doing so would, I have no doubt, tend to an advancement in building, and also in agriculture, as persons building or improving, knowing that they would not be taxed additionally for five or six years, would be more likely to do so than if they were certain that at the moment the improvement was made the assessment would be increased.

266. Mr. *Vesey.*] Did I understand you that that quinquennial revision could be made by one man in each county, on an average?—I think so.

267. What would be the expense, should you say, for a year?—Somewhere about 300*l.*

268. That would be 300*l.* once in five years?—About that.

269. *Chairman.*] What is the general size of townlands in Ireland?—They vary from 100 to 500 or 600 acres; in arable counties about 300 English acres would be the average.

270. Was not 300 acres the smallest quantity you valued?—The smallest average quantity that was given in the townland valuation.

271. The sub-applotment was made by other parties?—It was made under the Grand Jury Act, not under the Valuation Act.

272. The proportion which each townland was to pay was fixed by the occupiers?—It was.

273. Then, when the sum to be levied from the townland was fixed by the grand jury, it was communicated to certain parties in the townland, who proceeded to sub-applot the same themselves; was not that the course?—Sometimes that was the course, but generally a parish applotter was appointed, or two applotters were appointed for the parish.

274. Did not the Grand Jury Act give power to the townland to meet?—By chapter 116, you will see the course stated.

275. Was that generally done?—It has been generally done, but not universally.

276. As this sub-applotment was to be made by other parties, and not under your valuation, did you consider yourself in any way responsible for its fairness?—Certainly not.

277. Might it not follow that though the sum fixed upon the whole townland might be perfectly fair, relatively to other townlands, the burden falling upon any particular occupier in the townland might be most unequal?—Certainly, and that was very often the case.

278. Sir *H. W. Barron.*] Has it ever come under your knowledge that in the same parish one tenant holding land precisely similar to his neighbour, has been applotted as much as 2*s.* 6*d.* an acre, while his neighbour has not been applotted more than 3*d.* an acre?—That was previously to the valuation; according to the old system it was so.

279. There is nothing in the present law to prevent such an inequality?—No; if the applotter acts unjustly, the circumstance might occur under the present law.

280. Are not you aware that under townland divisions townlands which were formerly worth comparatively little money per acre are now become very valuable; that what were considered mere mountainous districts have now become good arable land?—In the progress of improvement, lands which were formerly mere pasture have become arable land by cultivation, and have been valued by me as such. There are instances of large townlands, amounting to

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700 or 800 acres, which were originally uncultivated mountains, and are now cultivated; there are several of this kind in the county of Down.

281. Are you aware that there is an instance in the county of Waterford of one townland as large as 3,000 acres, which is now in a high state of cultivation, but which 20 years ago was a mere wild district?—I know that a great improvement has taken place in the county of Waterford, but I was not aware of that fact.

282. *Chairman.*] In many parts of Ireland are there not townlands of 1,000 English acres?—There are; but they are either mountains, or they have been waste lands which have been cultivated in modern times.

283. Are not they now good arable land?—They are.

284. In your former examination, you stated that it would not be in your power so to revise the poor law valuations as to render them a proper basis upon which to levy the county cess?—I did. My reason for saying so is, that on comparing the poor law valuations with my own, I find such a great discrepancy between them. Sometimes, in their scale, the poor law valuation is under mine; sometimes it is 20 or 30 per cent. above; so that, without making a valuation myself, I could not tell even as to its general scale; and as to detail, I find such discrepancies in the detail between the poor law valuation and that made under my directions, that though of course there are several exceptions, generally speaking, I could place very little dependence upon it.

285. Are you acquainted with the valuations made in certain counties in Ireland under local Acts?—I am acquainted with one instance in the county of Cork.

286. Could you so revise that valuation in the county of Cork as to make it available for county purposes without a preliminary townland valuation?—I am not quite prepared to answer that question without having an opportunity of comparing the area of the townlands as contained in the original valuation of Cork, which was made a good deal from local documents with the Ordnance Survey; but I know that a great deal of pains was taken with the valuation, and I think that an approximation might be made to accuracy by a simple revision of the townland valuation made for the county of Cork, under the special Act.

287. Do you think that the valuation is so nearly accurate as to afford you a basis upon which you could proceed, and so very materially diminish the cost of your valuation?—It would not be my valuation; I could revise the Cork valuation in the same manner as I revised my own; if there proved to be great inequalities there would be no saving in the expense. I can only speak of the Cork valuation as knowing that a great deal of pains were taken with it, but I know nothing of its intrinsic merits.

288. Sir *H. W. Barron.*] Are you aware that the poor law valuation is most irregular, even as to its principle, in many districts?—I am.

289. That there is no uniform principle, in fact, acted upon in the poor law valuation?—Judging from the documents I have had before me, I think not.

290. Are you aware that it is, generally speaking, a mere relative valuation; that is, of one house as relatively compared with another, and one farm as compared with another; but not a valuation *bonâ fide* of the real value of the property?—I think that in many cases it has been more a valuation taken from the rents, than from any actual valuation.

291. Are you aware that in different counties, and even in the same county, the valuators have acted upon quite different principles?—I do not know what principles they acted on; but they do not correspond with my valuation.

292. Are you aware that in some districts the valuators were persons who were themselves principal tenants or holders of property in the districts, and that they valued the land considerably under its real value?—I am not aware of that circumstance.

293. *Chairman.*] Is it not a fact within your knowledge that the valuators under the Poor Law Act, generally speaking, were tenant farmers and holders of land under landlords?—In many instances, I believe they were; but in some instances they were surveyors of the country.

294. Is it not within your knowledge that the elected guardians who formed the majority of the Boards, by which they were appointed, were, generally speaking, all tenant farmers?—In many instances, I believe they are.

295. What ground have you for saying that the valuators appointed under the Poor Law rather assumed the rents as the basis of their valuations, than a value

value which they were themselves supposed to put upon the land?—By comparing their valuations with the documents which I procured from several agents myself, for the purpose of checking inaccuracies in my own valuation.

296. How does that show it?—There was a great relative correspondence; they were generally below the rents, but there was a relative correspondence.

297. Do you mean that in those parts of the union where the land was very high, the poor law valuation was proportionably raised?—In many instances I think it was.

298. And where the rent was low the valuation was made low also?—I think so; but this applies only to certain districts.

299. Is it your opinion that, generally speaking, throughout Ireland the valuators under the Poor Law were guided in their estimate of the value of land by the rent which the landlords had previously set upon it?—In many instances I believe that was the case, but not in all; comparing it with my own, which was always my criterion, I find that they were sometimes very relative with mine, and not corresponding so much with the rents, and in that case I am sure that an original valuation was made; but in other cases, from the correspondence between the rents and the valuations, I am of opinion that they were guided by the rents in a great degree.

300. Were the number of cases such as to enable you to say that they were only exceptional cases, or so numerous as to allow you fairly to assume that that mode of stating the value of land was general throughout Ireland?—I have not seen nearly the whole of the poor law valuation, and I have not paid any attention to the valuations which were made by the poor law valuators subsequent to my valuation; in the counties now in progress only have I paid any attention to it. In those I think in many cases the poor law valuation was in a great degree guided by the rents.

301. Mr. *Vesey*.] You stated the other day that the Poor Law Commissioners consulted you as to the proportion which the poor law valuation should bear to yours?—They did.

302. Did not you say that 33 per cent. should be put on in the north?—I did.

303. Has that been acted on?—I believe that in some instances it has.

304. Are you aware whether it has been acted on with success or not?—I think I have heard that it has been in the county of Down.

305. As it has been acted on with success, do not you think that, by advising the Commissioners as to what per-centage should be added to your valuation, for the purpose of the poor law valuation, the necessity of sending down an express valuator, as you have stated, for the purpose of the poor law valuation might be avoided?—I think the applotment would not be made from the general valuation in that case, but from the poor law valuation.

306. Do not you think that the poor law guardians could appoint valuators for that purpose?—I think that valuators so appointed would be more expensive, if the work were done accurately, than if effected under my direction.

307. You think that you can do it cheaper than valuators appointed by poor law guardians?—I could do it accurately. Taking accuracy into consideration, I have no doubt I could do it cheaper.

308. *Chairman*.] With regard to the tithe valuation in Ireland, could that be so amended as to form the basis of a general valuation?—I think not.

309. Do you know on what principle the tithe valuation has been conducted?—Generally speaking it has been framed upon the rents; I think in many instances the agents have been appointed Tithe Commissioners, and they assessed according to the rents of the estates.

310. Are you aware of any cases which have come under your own knowledge where that was actually done?—Such cases have come under my knowledge.

311. Is it your opinion that that valuation is not such as to give any hope that it could be made the basis of a general tenement valuation?—I think not, for I believe that it was rarely an actual valuation made. Where the rents were not followed, it was done by qualities, not by actual valuations, and we could not assess in detail from qualities, and act justly.

Mercurii, 5° die Junii, 1844.

MEMBERS PRESENT.

Mr. Colquhoun.	Sir Denham Norreys.
Lord Eliot.	Mr. Parker
Mr. French.	Mr. Shaw.
Sir Edmund Hayes.	Mr. Vesey.
Viscount Jocelyn.	Mr. John Young.

JOHN YOUNG, Esq. in the Chair.

Richard Griffith, Esq., called in; and further Examined.

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312. Sir *D. Norreys.*] SINCE your last examination, have you read those clauses of the Poor Relief Act which relate to valuation?—I have.

313. Have you referred to the 9th of George the 4th, c. 82, the rates under which must now be levied according to the Poor Relief Act?—I have read the 35th and 38th sections.

314. Are you aware that, under the Irish Drainage Act, valuations are required to be made of lands and tenements?—I am.

315. Do you conceive that it would be possible to have one valuation which would suffice for all those purposes, as well as for the levying of the county rates?—I think it would be very desirable; but at the same time, where lands are to be assessed for improvements arising from drainage, very great caution and accuracy will be required to determine their value at the present time, with a view to its being compared with their value at a future time, after the improvements have been made; and possibly, under such circumstances, though a new valuation altogether might not be required, still it might be very desirable to direct a revision or examination of that valuation previously to its being used for the purposes of the Drainage Act.

316. Mr. *French.*] The proportion of money to be levied is according to the value received for the improvement of the land?—It is.

317. The only use that could be made of the valuation would be as a check on the value of the land before the improvements were commenced?—Certainly; but as I have mentioned already, that being a very nice question to be determined, it would be very necessary that a valuation made only for general purposes, should be looked over for that specific purpose previously to its being acted on.

318. Sir *D. Norreys.*] Is the amount of contribution which would be ultimately to be paid by those lands to be governed by the difference between the improved value and the value at the time of the improvement commencing?—It is.

319. Confining your answer to the Poor Law Act and the 9th of Geo. 4, for county rates, would it be desirable to have one valuation on which the several rates should be levied?—Very desirable, I think.

320. In those districts in which your townland valuation has not been commenced, have you considered whether it would be possible to carry on the townland valuation so as to make it applicable to poor law purposes, or would it be requisite so to alter the law which regulates the two valuations, that in point of fact, the valuation which you would have to carry on would be to a great extent a valuation on a new principle?—I do not conceive there would be any change in the principle; there would be merely a difference in the scale, taking care that the new valuation should approach to or be fully up to the average rental.

321. The basis of the poor law valuation being the letting value, and the basis of the townland valuation being certain fixed prices, how would you correct the valuation made on the townland principle, so as to make it applicable to the poor law principle?—By adding to the amount of the valuation proportionably.

322. *Chairman.*]

322. *Chairman.*] Do you consider that the scale of prices assumed in the Act are low or high prices as compared with the last four or five years?—The prices of the last four or five years in most commodities very nearly approach the scale of the Act.

323. Would you consider the scale of the price of wheat, as laid down in the Act, as a low or a high price in the maritime markets of Ireland, at the present moment?—The price of wheat is rather higher at present than the price in the Act; the price of oats is about the same, rather lower, I believe.

324. The price of oats, as given in the Act, if converted into the usual Irish measure of a barrel, would be 10*s.* 6*d.* a barrel?—It would.

325. Is not that considered a fair remunerating price to the farmer in Ireland?—At present it is.

326. Is it not considered so generally, taking an average of 15 years?—I think it is.

327. Then would it not follow, that if the farmers consider it a fair remunerating price, and are able to pay the rents, no change of the prices in the Act could alter the principle of the valuation?—No, the change of prices would not alter the principle of the valuation; but I would beg to observe, as I have done more than once during this examination, that the principle laid down by me was to value the land at the lowest rate that it was let for by the lowest-letting landlords, and carry on that scale; and it appears to me that, according to the principle of the poor law valuation, that scale is too low, and it would be necessary to raise it; but I thought that it was desirable for the townland valuation to have the scale low, because I was perfectly certain that if it were considerably raised, then the estates of some landlords would be valued higher than the rents, and in consequence, the tenants would be very much dissatisfied; that is not the case at present; every one is satisfied; because, though the land that is let high pays no more tax than the land which is let low, the quality being the same and the valuation the same, no difficulty has arisen in consequence.

328. Are the Committee to understand, that not finding a sufficient principle to guide you in the Act, you, after much reflection, adopted one for yourself?—I adopted one, and I stated in my last answer the grounds on which I had adopted it.

329. Sir *D. Norreys.*] In point of fact, you have not been able to follow the instructions of the 6 & 7 Will. 4?—I think I have; I took my own view of it.

330. If your previous answer be correct, that the prices at the present time are generally about equal to the prices of the Act, how is it that you justify the reduction of one-eighth from the valuation which you state that you made?—I stated early in my examination, that in the year 1830, the period at which I commenced the valuation, I ascertained that the prices of agricultural produce in Ireland were 2*s.* 6*d.* in the pound higher than the scale of the Act; and having commenced on that scale, I have continued it throughout.

331. You have adopted a scale of 2*s.* 6*d.* in the pound higher than the scale of the Act, and carried it through, founding that deviation on the fact of the prices having altered to that extent in 1830?—The field valuation is made on the scale of 2*s.* 6*d.* in the pound higher than those contained in the field-books as finally completed, for the reasons I have given.

332. You deducted from the field-books 2*s.* 6*d.* in the pound, because you found the prices altered to that extent?—I found that at the time the valuation was commenced the average prices of Ireland were, in that proportion, higher than the scale contained in the Act.

333. You continue that mode of deducting 2*s.* 6*d.* in the pound at the present time?—I do, because I wish to have the valuation uniform.

334. Although the cause of your having made that deviation has ceased, inasmuch as the prices you now state are equal to those in the Act?—That is the fact.

335. Mr. *Vesey.*] You stated that your valuation was about what a liberal landlord would let his land for?—What I found that the principal landlords in the north, including the London companies, did let their land for.

336. Did not you state the other day, that the Poor Law Commissioners consulted you as to the mode of valuation under the Poor Law Act?—They consulted me as to what difference there was between the full letting prices and my valuation.

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337. What per-centage did you advise them to put on your valuation?—I said that an addition of 33 per cent. would bring it up to the high-letting rents in most districts.

338. Do you consider that the general scale of letting in the north is 33 per cent. over and above what the London companies let their land for?—In many cases it is.

339. You say some of the landlords of that district, but not generally, you think?—Some few of the landlords let their land as low as my valuation, but generally they do not.

340. Sir *D. Norreys.*] In your previous answer you have stated that if you were about to make a valuation which was to be applicable to poor law purposes, you would proceed as you now proceed for your townland valuation, but that you would add per-centage?—I would raise the scale of valuation.

341. You would then ascertain the per-centage which it would be requisite to add in order to bring the valuation up to what the poor law requires the fair letting value of the land?—I have in the outline of the system that is adopted by me in carrying on the valuation, given a table according to which I have been in the habit of valuing lands; and I have also given a table according to which it is usual for the landlords to let them, and I would change from one of these tables to the other.

342. Those tables are applicable equally to all parts of Ireland?—They are, because it depends upon the produce; they are calculated upon the produce, which is consequent upon the system of farming.

343. May not local circumstances, such as the increasing prosperity or otherwise of a neighbouring town, greatly interfere with the uniform application of those principles?—The accommodation land approaching a town could not be calculated according to those principles; and in the general valuation I have only valued land in such situations as used for farming purposes, under the most favourable circumstances, namely, the having the facility of procuring manure, and a rapid or easy sale for all the commodities; but I have never brought the valuation up to what is actually given for convenience; and I doubt whether, even under the Poor Law, that system should be pursued.

344. Viscount *Jocelyn.*] You make no allowance for convenience attaching to any particular land?—I make an allowance for land under the most favourable circumstances, and sometimes it is three times as much as the same land would be 10 miles from the town; but it does not amount to what may be called a fancy or accommodation value.

345. Sir *D. Norreys.*] May not local circumstances interfere with the applicability of those principles; one town, of a certain population, may be in a more prosperous state than another town of the same population, and larger prices be given for the use of land in the neighbourhood?—That is always ascertained by inquiry.

346. You do not consider those general directions that have been given as universally applicable?—It is particularly mentioned in my instructions that they are only to be used to assist the valuators, and not absolutely to guide them.

347. What, then, is to guide them as to the actual value of the land, according to the local demand?—The actual value of the land, according to the produce that is given, and in the neighbourhood of towns, modified, in a great degree, by local demand.

348. Are your valuators obliged to make you returns of the average value of the land, as affected by local demand?—They make notes, by my directions, in their field-books, stating the prices which they understand certain lands let for in the neighbourhood of the towns, and that is used by me as an assistance in regulating those prices; but the greatest onus in that respect is left on the shoulders of the check valuator, who is generally a very superior man, on whose experience and judgment I can rely; and he it is that finally arranges what is to be the relative price imposed on land approaching a town.

349. Your direction appears to be this: "Approaching within, say four miles, of a considerable town, an increase of, say 1*s.* in the pound, is made on account of superior advantage of situation, arising from the facility of procuring manure, vicinity to markets, &c." Is this a general rule applied to all districts?—It is a rule applied to districts, according to the nature of the circumstances. The instructions themselves are much more detailed than the statements contained in the outline;

outline; and if the system on which the valuation is carried out be referred to, it is necessary to look into the detail of the instructions to the valuators, which assists their judgment.

350. Are there other instructions given to the valuators besides those which are handed in to the Committee?—I have handed in to the Committee an outline of the system adopted, and I have referred in that outline to my general instructions, many copies of which I have laid upon the table.

351. Suppose a case, that land within four miles of a town of a population of 10,000 individuals was of the same quality for a certain distance all round the town, but that owing to the intervention of a river or a mountain, which rendered the access more difficult on one side than the other; will you point out the instructions to your valuators which would meet a case of that kind?—I know they are in the instructions, and I know that, in calculating the increase of value to be placed on land in approaching a town, the valuators are required to state the road by which they carry manure, and to calculate accordingly, not measuring in a direct line.

352. Have you referred to certain Returns of the number of 10*l.*, 20*l.*, 30*l.*, 40*l.*, and 50*l.* houses contained in different towns of Ireland, presented this Session?—I have not.

353. You will find that in towns of the same population, or nearly the same population, the number of houses of the value of 50*l.* and upwards varies greatly; would not the fact of the existence of a greater number of houses of large value be an evidence of the greater wealth and greater prosperity of such a town?—Yes; that is always taken into consideration by the valuators. The following are extracts from the instructions to the valuators: "The classification of towns by the population cannot be strictly adhered to as a principle of increase in the value of land in its vicinity; some towns, having a large population, are poor when compared with others, in which, owing to commercial industry, the population though small are wealthy. In fixing on the class for a town of the latter description, the valuator must use his judgment, combining the comparative wealth with the population, and raise it one class in the table, or even more. If there be a large poor population, he shall take a class lower than it would be requisite under ordinary circumstances. The above rule is applicable to the highly improved lands easy of access in the neighbourhood of towns. In hilly or mountainous districts, it will frequently happen that steep, hilly, or rocky land, difficult of access, will occur close to a town. In such cases, the addition for local advantages will be regulated according to the peculiar circumstances of the lot or lots under consideration. When steep land occurs close to a town, the per-centage lines must be drawn in or shortened, according to the judgment of the valuator: thus, if a ton of manure can be easily drawn by a horse on one side of a town, but, owing to steepness, only half that quantity on the other, the first line of increase should extend but half the distance on the steep side that would be requisite on the level."

354. If taxation is to fall on the subject valued, in proportion to its value, should not the valuation by which the taxation is to be levied represent the average profits of the owner, or the person by whom the tax is to be borne?—Certainly; the value of the land must be calculated in a great degree by what may be considered the final profits, after the expenses incurred in agriculture, and the maintenance of the family on the farm have been deducted.

355. In a system of taxation, a proportion of which was to fall on the landlord, would it not be right that, as nearly as possible, the actual amount which he received from lands or from tenements should be made the basis on which the taxation should rest?—Certainly; in that case the full or equitable value of the land should be the amount of the valuation.

356. Does not the basis of the poor law valuation establish, that the actual fair letting value of the land should be the standard of the amount of taxation which should be borne by it?—It does.

357. You have stated that, if you were required to bring up your valuation to the actual fair letting value, you would add a per-centage to the valuation made on the townland principle?—I would.

358. That per-centage would be an ascertainment of the additional value which local circumstances gave to the land over and above the general value which would be derived from your valuation?—That would be the mode of ascertaining it in the neighbourhood of a town.

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359. Would not that extend to every description of tenement, be it far from or near to a town?—Provided that, by the term local circumstances, we are to understand that the system of agriculture which prevails should be taken into consideration; the local circumstances in that case would be the system of agriculture, and the prices at the neighbouring markets.

360. Whether the subject of taxation be near to or distant from a town, the average amount which would be paid for the use of that subject would be a fair basis on which the taxation should be calculated for it?—Certainly.

361. Will you refer to the Table you have handed in to the parish of Boystown, in the barony of Talbotstown, in the county Wicklow, where it appears that the rents at which the lands are let are 8 *s.* 3 *d.*, or about 42 per cent. higher than your valuation; if a tax were imposed on the entire barony of Talbotstown, would it not be more reasonable that that tax should be borne in proportion to the rents which are received than in proportion to your valuation?—I think not. I cannot at this moment state what is the cause of such an unusual difference, the rents being so high as 8 *s.* 3 *d.* in the pound over the general valuation, but I conceive that there must be some considerable subletting, or something of that kind, which has created a difference more than usual. I see in the parish of Donard the word "sublet" is mentioned; there the difference is 8 *s.* 7 *d.*, and it was ascertained that it was let in small divisions near the town; and every gentleman who knows Ireland must be aware that land let in small divisions often pays double what a reasonable landlord would let the land for in larger divisions.

362. Would not the fact of that note having been put to a particular townland lead to the inference that the same cause for the difference did not exist in other cases?—I know something of the one myself, but I do not know the other; I had a knowledge of the town of Donard; and besides that, a large portion of that land surrounded the town, and the accommodation value was included in the 8 *s.* 7 *d.*

363. If the portion of the tax were to be laid on according to your valuation, it would appear that the proprietor who received 8 *s.* 3 *d.* in the pound above your valuation would pay a much smaller proportion than the proprietor in the adjoining parish, the rents of which were only 5 *s.* 2 *d.* in the pound over your valuation; so that the tax would not fall equally in proportion to the profits received by the owner from the lands?—He would.

364. Would not the result virtually be that the person who lets his land highest and derives the greatest profit from the land would be the individual who would pay the proportionably smallest amount of tax?—That would certainly be the case, and it cannot be avoided.

365. You do not take the average letting of the country as your standard?—I would if I were acting under the poor law.

366. Mr. *Vesey.*] In those columns of the Table referred to where the high rents are put, are those rents paid by the occupiers, or by the tenants immediately holding under the head landlord?—I am not able to answer that question with certainty; but my opinion is, that the rents inserted are in all cases the rents paid by the occupiers. Where the tenements are very small, the rent is always a great deal higher. Sometimes the occupiers hold directly under the landlord, and where they do the rents are more moderate than when they are held under a middleman.

367. Am I to understand that those tables are not a fair test of the rents that are paid to the head landlords?—They are not; in fact, they were taken in a hurry, in coming to this Committee, from such documents as I found in the office. They were taken from returns received from various sources; some of them from agents, but many acquired by the valuators in the country.

368. Sir *D. Norreys.*] Were they not rather brought to show the correctness of your estimate that a per-centage of 25 per cent. would give the actual value?—They were brought here to give information to the Committee, and actually I had not read them when I brought them over.

369. There is a heading of "High rent" in one part of the return, and of "Rent" in another part of the return; is there any distinction to be drawn between the rents put down in this column?—No; the word rent might have been used throughout.

370. Are not the Committee to understand that those are the rents which you

you have ascertained to be actually paid in those townlands?—They are the rents which the occupying tenants actually pay.

371. Have you considered what alteration of the law will be requisite in order to enable you to complete your valuation, as a valuation applicable to poor law purposes?—No alteration, further than to desire that I was not to follow the standard of prices contained in the Act, but to take the fair letting value between the landlord and tenant in lieu of it.

372. Then in order to make your valuation for poor law purposes, it will be necessary to get rid of the standard of valuation required by the 6th and 7th of William the 4th, and to adopt the standard laid down in the Poor Law Act?—It would.

373. The standard required by the Poor Law Act is, "the rent at which, one year with another, the same might in their actual state be reasonably expected to be let from year to year, the probable annual average cost of the repairs, insurance, and other expenses, if any, necessary to maintain the hereditaments in their actual state, and all rates, taxes, and public charges, if any, except tithes, being paid by the tenant." Do you conceive that those words are sufficiently accurate as an indication of value, so as to enable you to form a correct valuation upon them?—I do.

374. Taking the words, "the rent at which, one year with another, the same might in their actual state be reasonably expected to be let from year to year," do not those words appear to require that the value of a property shall be the rent which would be paid for it by what is called a yearly tenant, by a person to whom it is let from year to year?—It might convey that idea; and hence those words would be better corrected; if land be let from year to year, unless the landlord makes large allowances, no improvements can take place.

375. Do you conceive that the amount at which land could let from year to year is a true indication of the actual value of that land?—If you confine it to the express words, I do not; but I would observe, that the same words were in the general Valuation Act, with regard to houses, and I considered it necessary to value the houses as if they were let for 21 years; I took that into account to cover the repairs. In one case the landlord paid the repairs, and in the other not, and in consequence I valued houses as if they were let on a lease of 21 years.

376. And so with land; if you wanted to ascertain the real value of the land, or its real capability of bearing taxation, you would not value it as it would be let from year to year, but as it would be let on the average tenure in that part of the country?—I think the general tenures should form the basis of valuation.

377. *Chairman.*] Is the construction you put upon those words, that is to say, "the rent at which, one year with another, the same might in their actual state be reasonably be expected to be let from year to year," that this does not mean an average of years?—I have already mentioned that the same words were used in the general valuation, and I have construed them into a 21 years' lease; and if the question had not been raised, I would have considered it as the usual tenure of the country; but the question having been raised, and doubts being entertained on the subject, my answers were given accordingly.

378. Sir *D. Norreys.*] Are you aware that this difficulty has arisen in the valuations of different unions in Ireland, that the valuators did not feel themselves competent to value up to that value which would have been received had the Act allowed the valuation to be made on the supposition of a tenure of a certain period?—I am not aware of that fact.

379. *Chairman.*] Are you aware that any legal construction by any competent authority has ever decided that those words meant a tenure for a single year, and not for several consecutive years?—I never heard the question discussed.

380. Sir *D. Norreys.*] In ascertaining the value for the townland valuation, when you have calculated the amount which land of any given quality may be expected to produce, how do you arrive at the valuation at which that is to be put down?—By calculating the proportion of the produce, and if it were of the first quality at one-fourth.

381. *Chairman.*] Suppose it were a medium soil?—If it were a medium soil it would be one-sixth.

382. What is it on the third class, poor soil?—One-eighth; that is for arable lands; there is a different scale for pasture.

383. Mr. *Vesey.*] Will you have the goodness to turn to page 31 of the instructions

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structions to the valuators; you there speak of stiff clays, which would be called poor soil?—Stiff clay may not be a poor soil; sometimes the very best soils are stiff clay.

384. You stated that clay land by judicious culture may become very much better?—I did.

385. Would it be required to be moved if its intrinsic quality were altered to a higher class?—If you take a stiff clay soil that is at this moment valued at 10 *s.* an acre, and drain it, and subsoil plough it, and expose it to the winter frosts, it would be double its value after that expenditure, and should be raised very likely from the third to the second, and possibly to the first class.

386. Would it not follow that, even with regard to that which is the principal ground of ascertaining the value of land, its intrinsic quality, cultivation may make such great difference as would require frequent revision of the valuation?—During the present improving state of agriculture that must frequently take place. Where a person expends 5 *l.*, 10 *l.*, or 15 *l.* an acre in its improvement, if he does not raise the value from a low to a high one, his money will have been badly expended.

387. *Chairman.*] Suppose a man expends 4 *l.* an acre, by which he could thoroughly drain his land according to Mr. Smith of Deanstown's plan, would not that bring his land to a high quality?—Not unless he used the subsoil plough with a stiff clay; if a friable soil, and not a stiff clay, it would not require a subsoil plough.

388. Is not your whole valuation based on the supposition, that no regular routine of cultivation is observed by the small farmer?—My valuation is based on the state of agriculture in the district in which the valuation is made; but it does not follow from that that there is no system of agriculture adopted by the smaller farmers. In the counties of Down, of Armagh, and Antrim, in certain instances, the five-course, and sometimes a four-course system is adopted.

389. Generally speaking, is it not based on the assumption that, after taking one or two crops of potatoes, they take grain till the land is exhausted?—Out of the province of Ulster that is generally the case in small farms.

390. Sir *D. Norreys.*] In ascertaining the value of lands, your first object is to ascertain the capability of the land to produce a crop; you take the value of that crop, and place a certain proportion of the gross value of the produce as the amount which would be payable for the rent?—I take the average value of the produce of say 100 acres for 10 or 15 years, and on that form a scale for the district.

391. Does not that presume that certain taxes should be paid by the landlord, and others paid by the tenant?—Hitherto I have paid no attention to that view, for I was valuing for the county assessment, where the occupier pays the whole.

392. Does not the value of land, or the profit which it brings to the owner or occupier of it, depend upon the amount of outgoings and other expenses?—It depends upon the quality of the land and the outgoings.

393. Consequently a larger amount of outgoing or expense from land of the same quality would diminish the amount at which it ought to stand in your valuation?—If the outgoing was badly applied, certainly, because that would indicate a bad system of farming.

394. Do not you conceive, that by the terms of the 6 & 7 Will. 4 you are bound to value the lands as if a tenant were taking the land, being insured certain fixed prices of produce?—I do.

395. Would you not, in fixing such valuation, consider such a tenant as liable to certain expenses, as incident to the use of the land or the house?—Certainly; I conceived he was liable to pay the county assessment and the tithe, and that was the only assessment he was liable to at the time the valuation was made.

396. Since the passing of this Act, an Act has passed which removes the payment of tithe from the occupying tenant; what alteration have you made in your instructions to the valuators, or in your mode of ascertaining the value, in consequence of the passing of that Act?—I have made no alteration.

397. Consequently the valuation is one as if the tenant were subject to tithe, whereas he is actually not so, provided he be a tenant who has taken the land subsequently to 1836?—I conceived I was making an uniform valuation, and on the scale I began upon, I intended to carry it through; and that may be one reason

reason why my valuation is lower in proportion than it should be, on account of the landlord paying the tithe since.

398. That has raised the value of land in proportion?—It has; but I wanted to make an uniform valuation, and having begun on one system, I intended to persevere in it.

399. The same answer would refer also to the increased taxation of land arising from poor rates, that those have not been taken into consideration?—They have not.

400. Consequently, in the present state of the law, your valuation, however correct according to your original terms, cannot be as correct now as it was when it was commenced?—I am not aware that any material alteration has been made in the rents in consequence of those changes.

401. If you were to make the valuation for poor law purposes, you would, as you state now, ascertain, as nearly as you could, the actual letting value of the lands in the district valued?—I would take the average letting value of the lands according to the quality in the district.

402. What object would there be in having reference to the scale of prices contained in the 6 & 7 Will. 4?—I would have no reference to that scale, if the Act was changed.

403. Would it, in your opinion, be advisable now to consolidate all the valuations, and to adopt the standard on which the poor law valuation is to be made?—I do not know why I should adopt the standard of the poor law, for I could use the principle on which I am now carrying on the valuation, and afterwards raise it. I would wish to carry it on on the same system; for then, I conceive, by making the allowances which may be necessary, in consequence of improvements in agriculture throughout the country between the beginning and end of the townland valuation, a uniform valuation of Ireland would be obtained, which would be totally lost if the system were altered.

404. Your object would be to carry on your present system of townland valuation throughout, but to accompany it by a second valuation, or a second calculation, which should form an actual second valuation for the purposes of the poor-rate?—And that second valuation might be employed for county rates also, if it were thought fit.

405. Are not you thereby incurring the expense and trouble of making two valuations, whereas, by your own statement, the one valuation for the poor-rates might be made the basis of taxation?—There would be only one valuation; it would be merely a matter of addition; there would be no alteration in the expense. I would have two columns in the field-book.

406. If the object were that the valuation should be made a valuation according to the terms of the poor law, namely, an ascertainment of the value of land, calculated at the rent which could reasonably be expected for it, what advantage would there be in your continuing a valuation upon your present mode of carrying it on?—My people are accustomed to a certain scale; there are between 60 and 70 in the field, who are valuing according to a certain system or rule. I know what that system is, and what the valuators can do. If I changed the system, I would totally derange their proceedings, and I would have no confidence in their valuations; but if they be allowed to proceed in the usual way, I can raise the scale in the office to anything, by secondary investigations made by myself, not costing the public anything. I am sure of producing a uniform system in the one case, and of deranging the whole in the other; and that is the reason why I should wish to carry on the system which has hitherto been followed.

407. You feel confident that you could accommodate your present arrangements to the system of valuation which has been suggested for the poor law?—I have no doubt of it.

408. Mr. *Vesey*.] Have you since your last examination looked at 1 & 2 Vict. c. 56?—I have.

409. Have you ascertained from that Act that all hereditaments are rated to the poor-rate?—I have.

410. Are not many hereditaments rateable under that Act which are not liable to county cess?—Yes, many.

411. Can you state what they are?—Mines, commons, and rights of common; everything, in fact, mentioned in the clause except the two first, lands and buildings.

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412. In looking over the Act, do you conceive that machinery is rateable?—I cannot, in looking over the Act, see that in the general clause machinery is mentioned; it mentions buildings only.

413. Have you been able to make a calculation as to what the probable additional expense would be of making a valuation for the purposes of the Poor Law, in addition to your valuation?—I think it would be trifling, because, though the additional subjects of taxation are numerous, most of them are only met with in particular parts of the country, consequently the great mass of the valuation would still consist of houses and lands.

414. You stated, the other day, that it would cost about a halfpenny an acre to make your valuation a tenement valuation. Without taking into calculation the valuation of the different tenements rateable under the poor law, can you state what addition there would be from that?—I am not prepared to state it; I do not think that it would be considerable.

415. Can you state the probable amount?—I can hardly do so.

416. What do you conceive the greatest additional expense would be?—The valuing of houses under 5*l.*, which are now excluded.

417. Am I to understand that that would be the only serious additional expense, in addition to the halfpenny an acre?—I think that would be the only serious expense.

418. Do you conceive that you could value, for the purposes of the poor law, cheaper than could be done by the valuators appointed by Boards of Guardians?—Taking into consideration the accuracy with which the valuators employed by me are in the habit of proceeding, I think I could.

419. Will you state your reasons for saying that?—My reasons are, that I have a corps of trained valuators, who have done nothing else for the last 12 or 14 years, and who are fully competent to the trust reposed in them, and who are very industrious, and required by me to be so. I require them to be seven hours in the field every day, and produce a certain quantity of work, which is carefully noted in the progress returns laid before me every month.

420. *Chairman.*] Suppose you were going to take a farm from year to year, would you not calculate not only the probable produce of the land, but also the prices it was likely to fetch in the market, before you offered a rent for it?—Certainly.

421. Suppose those prices were to be the same as those laid down in the 6 & 7 Will. 4, the rent you would then offer for the land would be the same as the valuation you put on it?—No, it would not, because the valuation I put on it was studiously on a low scale, but it was still founded on a scale of prices which certain landlords in the north of Ireland did actually let their land for.

422. So that even suppose the actual selling prices of produce to be the same as those in the Act, still the rent must be assumed at a higher rate than your valuation?—It must.

423. Sir *D. Norreys.*] You have made a great distinction between what you call large landlords and the other landlords of the country, and stated that you mean by large landlords, landlords holding 8,000 or 10,000 acres; do you mean that no other landlords in the country let their lands at a fair rent than those large landlords?—I do not mean any such thing, but that such landlords usually arrange their estates on a regular system, and in the north usually by valuation, and I have always observed that those landlords who let their estates by valuation, let their lands lower than those who let by tender.

424. You do not intend to confine the fact of letting lands at a fair rate solely to the larger landlords of the country?—No; I know many instances of smaller landlords who let their lands as low as the large landlords.

425. Mr. *Vesey.*] Do the large landlords in the north generally let their lands much above your valuation?—In certain districts they do; take the county of Down, for instance.

426. Do they let them 33 per cent., in the county of Down, above your valuation?—I think they do.

427. Was that the ground of your advising the Poor Law Commissioners to add 33 per cent.?—It was.

428. In the county of Derry do they generally let 33 per cent. above your valuation?—Some landlords do, but the London companies and several landlords do not.

429. If

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429. If you were consulted as to what per-centage you would add in the county of Derry, what would you put?—If I were asked what was considered the full letting rent, I would say, add 33 per cent.; but if I were asked what was the average letting of the country, I would say, far below that.

430. If they consulted you as to what per-centage should be put on for the purposes of the poor law, what should you recommend?—Being guided in that case, as I conceive the poor law valuation must be, by the letting rents, I would say that they should not add more than 20 per cent.

431. Sir *D. Norreys.*] That answer is only a general one in respect of the average, but would not be correct as respects portions of the district to be valued?—It refers to the average, and not to particular portions.

432. Mr. *Vesey.*] If you were employed for a poor law valuation, would you value for the purposes of the poor law in Derry lower than you would value in the county of Down?—I think I would not, for I think conscientiously I should not; but I doubt whether the construction of the Act would not almost render it necessary.

433. If you were called upon by a private individual to value two estates, one in the county of Derry and the other in the county of Down, how would you value those estates relatively?—If a landlord in the county of Derry desired me to value his land I would see how the large landed proprietors in the neighbourhood let their land, and I would value it lower in the county of Derry than the county of Down.

434. Suppose he desired you to value it so that a tenant should pay a just and fair rent for his land, irrespective of what the neighbouring properties were let at, how would you value it?—At the same rate, except that I think the people in the county of Down are more industrious than in any other part of Ireland, and can afford to pay a higher rent there than in the county of Derry or elsewhere.

435. Would you value each estate, for the purposes of the landlord, in the same relation to each other as you would for the purposes of the poor law?—I think so; I think the poor law valuation should be conducted in the same manner.

436. Will you state why you would value in the county of Down higher than in the county of Derry?—Because I think the people are better farmers and more industrious, and get a greater produce out of the land in the county of Down than in Derry.

Veneris, 7° die Junii, 1844.

MEMBERS PRESENT.

Sir H. W. Barron.	Sir Denham Norreys.
Lord Courtenay.	Mr. Shaw.
Lord Eliot.	Mr. Vesey.
Mr. French.	Mr. Young.

JOHN YOUNG, Esq. IN THE CHAIR.

Sir *Robert Alexander Ferguson,* Bart. a Member of the House; Examined.

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437. *Chairman.*] HAS your attention been called to the subject of the valuation of Ireland?—My attention has been directed to the subject of the Townland Valuations in Ireland, for a considerable number of years. The Committee are aware that the county of Londonderry was the first county in which that valuation was commenced. Being a magistrate of that county, and also frequently on the grand jury, as well of that county as of Tyrone, which was the second county, and in which I have also property, it came occasionally before me as a member of the committee of appeal or of revision. The valuation of the county had scarcely begun before I was in Parliament, and the various changes that were obliged to be made in the law, for the purpose of making that Act of Parliament efficient, made me pretty well acquainted with it.

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438. Were you Chairman of the County Cess Committee?—I was Chairman of the County Cess Committee in 1836; and upon the recommendation of that Committee, the Act was carried, under which the valuation is at present conducted. The Committee are aware that the Valuation Act appears to have been introduced on the recommendation of the Committee of 1824, of which I believe the present Lord Monteagle was Chairman. They were a Committee appointed on the survey and valuation, and their attention seems to have been directed particularly to the survey. With respect, however, to the valuation, I will read the recommendation of that Committee: "In effecting the valuation, your Committee conceive that three principles must be adhered to and combined: first, a fixed and uniform principle of valuation applicable throughout the whole work, and enabling the valuation, not only of townlands, but that of counties, to be compared by one common measure; secondly, a central authority, under the appointment of Government, for direction and superintendence, and for the generalization of the returns made in detail; thirdly, local assistance regularly organized, furnishing information on the spot, and forming a check for the protection of private rights. In a future session it will be the subject of consideration how far these principles are accurate, and in what manner it will be the pleasure of Parliament to carry them into effect."

439. As regards the second and third of those recommendations, do not they appear only to have been the means pointed out by the Committee for carrying the first into effect?—It would appear so, if you take the beginning of the resolution, where they conceive that three principles must be adhered to and combined; but in the conclusion of it they state, "In a future session it will be the subject of consideration how far those principles are accurate."

440. As far as that resolution goes, is there only one principle, or one object, apparently aimed at; namely, uniformity?—There is uniformity, central authority, with local assistance: all three principles seemed aimed at by the recommendation; but there was very little examination about the valuation, and their ideas seem "crude," to use the words of one of the members examined. There appears, however, to have been no further consideration, as far as we can see, on the part of Parliament; but in the year 1826 the first Valuation Act was introduced, and received the Royal assent on the 26th of May 1826. On looking at that Act, it appears as if the framers of it contemplated a commissioner for each county; that he was to give a general attention with the valuators through the county, and go through a large part of it with them. There does not appear to have been anything done under that Act for some time, and in the county of Londonderry they do not seem to have commenced much before 1830 or 1831. Next the Act of 1831, the 1 & 2 Will. 4, cap. 51, was passed to exempt houses under 3*l.*, and make some regulations about houses liable to claim exemption; that passed in the latter end of 1831. There was a blunder as to the houses exempted, which made it necessary to pass the 2 & 3 Will. 4, cap. 73, in the beginning of 1832; and those laws were all existing at the sitting of the Committee on County Cess, in 1836. They were repealed, and the whole system simplified, and some changes made. By that Act of 1836, one sole commissioner was to be appointed for all Ireland, to superintend the valuation.

441. The change seems to have been, that the central authority was retained, but the local assistants appear to have been discontinued?—The central authority seems to have been vested with almost all the power. The only local assistance derived was from the committees of appeal, and the committee of revision; but these committees do not seem to me to be the kind of local assistance contemplated by the resolutions of the Committee of 1824.

442. The object of the valuation appears to have been to produce a uniform valuation of townlands, but of no lower denomination of land?—Before the Committee of 1824, when the survey was very particularly discussed, the question was, whether the survey might not be sufficiently minute by going merely into parishes. They, however, extended it to townlands; but the maps of those townlands were without any subdivisions of fields, or many subdivisions of any kind, appearing on the face of the map; the roads and houses were laid down correctly, but there was no subdivision of fields in the first maps published: the valuation of the townland was then made by what were called quality lines; that is, lines dividing the land according to the quality of it. Those division lines still continue to be used in the valuation; but from the improved

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improved mode of making the maps, and the greater quantity of information given by them, those lines are, by one of the recent regulations to the valuators, by Mr. Griffith, directed to be drawn as much as possible according to the division of the farms; thereby giving up altogether the quality lines, and the valuation of townlands by qualities.

443. Are the Committee to understand that though at first it would not have been in the power of valuators to give a less unit of valuation than a townland, yet now, from the alteration which has taken place in the system, and the abandonment of quality lines, it is in their power to give each tenement in the townland?—I think, from looking to the maps, that it would be in their power to give each tenement. It might increase the expense giving every tenement, where they were very small; but I understand the 310th and the 311th sections of Mr Griffith's instructions to the valuators, for the uniform valuation of lands and tenements in Ireland, to alter entirely the 16th and 19th sections of the same instructions. From the field books of a townland formerly valued with what I call quality lines, which were the ones first laid down, it was almost impossible to tell the valuation of any particular farm, unless its boundary agreed exactly with that quality line. The line ran, in many cases, across three or four farms, including a portion of land, say 30 acres, of which 25 would be of one uniform quality, and the other five of less value, or of greater value; it would be impossible, without a surveyor upon the spot, to say in which of the farms those five acres were to be found; but if the lines are drawn now according to the division of the farms, of course each farm or tenement will be in one number.

444. Are the boundaries of farms given in the maps of the counties lately mapped or now in progress?—There seem to me not only the boundaries of farms, but the fences of fields; and from that the boundaries of farms might easily be ascertained by the valuator when on the ground.

445. In the maps of the earlier counties, those boundaries of the fields were not given?—No, they were not.

446. Then in order to enable the valuators to make a field or tenement valuation in the counties which were first mapped, would it not be necessary that the surveyors should go over the ground again, and mark in the boundaries of farms and fields?—It would be certainly very advisable; and upon that subject there were directions from some of the northern grand juries that an application should be made to Government, that in going over the country to put in the contour lines, the Government surveyors should have directions also to put in such divisions as would make those maps as complete as the southern ones. Of course it could be done also by local surveyors; but it is believed that if the contour lines are to be put in, the same expense nearly would do the other also. There are a number of points which would enable a surveyor to put the lines in with sufficient exactness on the ground.

447. The main object that the Committee of 1824 seem to have had in view was uniformity; do you think the object is attained by Mr. Griffith's valuation? —On reading the evidence of Lord Monteagle before the Committee of 1824, p. 23, he presses uniformity strongly, but thought that the valuation would be six years in progress; now supposing uniformity to be the main object they had in view, it is very difficult to understand the uniformity of a valuation which has now been going on for 13 or 14 years, and is likely to last three or four years more. From the evidence of Mr. Griffith, given at different times, he seems to make every exertion to have it as uniform as possible; but I very much doubt if that uniformity has been attained. The system, as I understand it, is to employ valuators, in the first place, for the valuation of the lands, not according to the prices of the Act, but according to the value which he, from other prices, put upon certain lands in the county of Londonderry; their object is to bring everything as nearly as they can, in their valuation, to that value. Those valuations so made are then sent up to the office; and in the office, after being checked by the check valuators, they are then altered and reduced there, according to what they call local circumstances. Now one of those local circumstances seems to be the system of agriculture in the neighbourhood; and it appears to me, that if that local circumstance is taken into consideration, it is almost impossible to conceive that it can be uniform over the kingdom.

448. Why should taking the system of agriculture into consideration injure the

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the uniformity?—Because the uniformity, I think, must be on the one basis of the quality of the ground; if you get off that basis, I do not see how the uniformity can continue; the system of agriculture changes very quickly.

449. Do you mean that, suppose the system of agriculture in the country to have greatly improved between the time the valuation was commenced and the time at which it was completed, the uniformity is destroyed by full credit not being given to the improvement that has taken place?—I think the uniformity will be destroyed by that, certainly; but what I conceive is, that if you value lands according to what may be called their geological properties, you may make a uniform valuation; but if you take anything so shifting as the nature and mode of agriculture into it, I think the uniformity must be very much overset. I cannot see how it is possible to make it uniform, if you take that into consideration.

450. Sir *H. W. Barron.*] There is another consideration which affects all lands, besides that which you have alluded to, the quality of the ground or its geological formation; namely, its local position and circumstances, such as rivers, roads, and proximity to towns?—Their proximity to towns and elevation in the country would of course affect the value, and perhaps the roads also. I do not think, however, that the question of its being well or ill roaded could be taken into consideration in a uniform valuation; the proximity to towns of course would.

451. One circumstance would certainly be; namely, navigable rivers?—Any feature of the country which gives proximity to a town would be.

452. Mr. *Shaw.*] Any permanent circumstance?—Yes.

453. *Chairman.*] Under that view, would you value two lands of equal quality, one being in the highest state of cultivation, and the other almost in a state of nature, equally?—I do not see how you can compare two things of that kind: suppose lands of the same quality, but one of them very well cultivated, it is completely drained, whereas the other is wet and spongy; that of itself makes a great difference.

454. In that case you would have taken into consideration the labour which has been expended upon it, and which is not a permanent incident to the land?—Yes; when laid out in draining, I do consider it a permanent incident of the land; but it seems to me that the consideration is not the agriculture of one particular farm, but the agriculture of the district.

455. To what extent do you think those causes have injured or destroyed the uniformity of Griffith's valuation?—I cannot judge of that; of my own knowledge I know nothing of it, except the three counties in the north in which I am particularly interested; those were done at the beginning of the valuation, and they certainly were not so well done as to enable us to make any use of them in the way of any other local valuation. The complaint of the irregular pressure of the county cess was so great, that we were glad to get any relief whatever; but when we afterwards came to make use of this for our poor law valuations, we found that we really could make nothing of it. The Committee will find in the report made in 1841 by some Commissioners, in reference to valuations for poor rates, at the end of the report of the valuation of Londonderry, a comparison of seven townlands which the committee of valuation selected to have examined by the persons whom they had appointed for the valuation of the union, in the hope that if they found that different townlands in different districts required a nearly similar addition to be made in order to bring them to the fair letting value, then that a certain per centage might have been added to Mr. Griffith's valuation of the townlands, to be taken as the general valuation of the union. When we came, however, to examine the valuations, we found such a difference in them that it was quite impossible to make any use of them at all. "At a meeting of the Board of Guardians, held on the 26th of September 1839, the new valuation of seven townlands was laid before the Board, read, and compared with Mr. Griffith's field books. The valuators requested permission from the Board to put the same per centage of rise in value on townlands of similar character to those now submitted by them." These seven townlands are as follows: Ling, that was in the parish of Upper Cumber, a district of mountainous country, the increase in the per centage on that was 7½ per cent.; Ardnabrochey was 17 per cent.; Gortinure, in Glendermot, 27 per cent.; and Kilfenan was 10 per cent. These were all in the county of Londonderry. Baylit, in the island of Inch, was 17 per cent.; Moness,

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Moness, in the parish of Bart, was 12 per cent.; and Sappogh, in the parish of Muff, 14½ per cent. The difference in the county of Londonderry appeared so large, that the Board of Guardians came to the resolution that they would not in any way interfere with the valuators in fixing the per centage, by which to raise Mr. Griffith's valuation.

456. Was their reason for doing so, that the differences between the estimate of the value of the townlands by the poor law valuators, and that by Mr. Griffith, were so different, that they could not fix upon the average to be added?—They could not fix upon the average to be added; in fact they considered that the valuation could not be equitably made by an addition on a general scale.

457. Are the Committee to understand that Mr. Griffith's was considered a great improvement on all former valuations?—The former mode by which the county cess was applotted was by the key, as it was called; which had been settled, I believe, as early as the time of the division of the county of Londonderry among the 12 companies, about 220 years before; because the proportions which were laid down there were not proportions by baronies at all, but proportions by which each of the 12 companies' property paid so much. The consequence was, that both upon the city of Derry, and upon some of the districts which had been at that time improved, the county cess had risen to an enormous amount, far disproportionate to that paid for lands separated from them by what may be termed an ideal line. Mr. Griffith's valuation was felt to be an extreme improvement upon that; but it was felt, that there was a great mistake in the valuation of the county: all the mountain lands were raised too high; all the very superior lands were put too low; and the middling lands, average arable land, were nearer the relative value than the others; but it was found out, a little too late perhaps, that the mountains were rated a great deal too high. That is borne out by this valuation. On Ling, which is land lying high, the increase is only 7½ per cent.; whereas in Gortinure, which is within a few miles of it, but lower land and good land, the rise is no less than 27 per cent. The same thing, when they endeavoured to make the valuation applicable to the levy for the poor rate in Newton Limavaddy, was found to be the case in reference to that district.

458. With those exceptions, did the valuation give satisfaction as long as it was used for raising the county cess?—It gave great satisfaction, for it gave great relief, except the mountains; there they found it was considerably too high, and they complained a good deal, and there was one appeal I know tried; but that appeal, according to the state of the law, only altered the cases appealed against; we could not get a general alteration of the district.

459. But when you came to levy the poor rate, a tax which was to be apportioned between two parties, the difficulties were insurmountable?—A very great inequality appeared, and that inequality was carried on also through the county of Tyrone, as far as my own property in that county went. Upon looking into that and comparing it with the best valuations, and after the greatest trouble I could take in valuing, I found that while my setting was in some low-lying townlands 30 per cent. above Mr. Griffith's valuation in the mountains, it was above what I could get, although I had reduced his mountain lands upon appeal.

460. So that it would appear, both from the poor law valuation and from the letting by landlords, that Mr. Griffith's valuation under-estimated the good lands, and over-estimated the wild and uncultivated lands?—He did that at first. At first the valuation was carried on by three valuators, who were supposed to check each other; he afterwards confined it to one, and then the valuation was a great deal better; but in the county of Donegal, when he got there he exactly reversed the mistake he had made in Derry; there he has placed the lowlands high, and the mountains extremely low. Donegal is a very extensive county. In one barony of that county, the barony of Raphoe, tolerably good land is valued in the printed list of valuations very close indeed upon the letting value of the land. It is the only district in which I know that it is so valued, seeing that in other districts of Donegal the letting value is considerably higher; but in the mountains I am convinced the value must be very far below it, and for this reason, that the county cess has in one of those mountainous districts been for two or three years in succession from 25 to 33 per cent. upon the valuation, and it is quite impossible that any tenantry, or any set of people in Ireland could pay a county cess of from 25 to 33 per cent.

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upon a valuation equal to the letting value. I felt this so strongly that I would have brought it before the committee of revision upon its meeting a short time ago, but unfortunately I did not hear of it till it was too late to lodge the appeal; but at the same time there would have been a great difficulty in proving such an appeal in reference to such very large districts as those are.

461. What is the greatest difference which you have stated as between Mr. Griffith's valuation and the poor law valuation?—Twenty-seven per cent. in one case.

462. And there was one of seven-and-a-half?—Yes, but in parts of Donegal, it varies from 17 per cent. to 12 per cent.

463. In the case in which the poor law valuation was 27 per cent. above Mr. Griffith's valuation, what difference was there between the poor law valuation and the rent?—Without knowing precisely as to that townland, I think that in that district the poor law valuation was pretty nearly the rent; it might vary five or six per cent. above or below.

464. Sir *H. W. Barron.*] Did you find the poor law valuation in those counties you are acquainted with to be, generally speaking, a good valuation?—No, I should say, generally speaking, it has not given satisfaction. In some particular districts it was well done, and tolerably equable, but in the next district it was often extremely bad.

465. There was no uniform principle acted on?—Certainly not any uniform principle, comparing one union with another.

466. And the greatest irregularity in the manner of valuing the lands?—There was great inequality in the manner of valuing the lands; in fact the price was one for which a good valuation could scarcely be obtained. A man might have local knowledge, and might get assistance from landlords, which might enable him to make a good local valuation; but the sum paid was too small to remunerate any person for going to the requisite trouble or expense in valuing.

467. In some districts has it come to your knowledge that the persons appointed were incompetent to form a permanent and good valuation?—In one or two instances they were, but in general they were more of the class of local valuators and farmers, with a good general knowledge of the value of land.

468. Mr. *Shaw.*] Who appointed them?—The Board of Guardians.

469. Sir *H. W. Barron.*] Are you aware that in some districts in Ireland those valuators valued the land considerably under the letting value?—I am sure of it from the general returns that I have read, laid before the House of Commons; but there is but one district in my neighbourhood where they have gone anything considerably under the value, and that is a very unequal and bad valuation, in the union of Strabane; on my own property there I had taken about 40 acres or 50 acres to plant, of the worst and most rocky ground, and they have put it at a higher acreable value than the best land on my property.

470. Generally speaking, the valuators were farmers?—Generally speaking, they were the better description of farmers, and persons with a certain degree of knowledge also as land-surveyors, who had been employed in valuing in the country, either upon tithe valuations, or something of that kind. In the case I speak of, I rather think he was a regular valuator; but there was some quarrel between him and the Board of Guardians; he did not get on fast enough, and I believe they were obliged to take any valuation they could get.

471. Are you aware that in some instances those valuators had a direct interest in valuing the land very low?—There was nothing of that kind, I apprehend, in our district.

472. *Chairman.*] On the whole, were the poor law valuations above or below the usual rents which could be fairly paid by tenants?—On the whole, I should say they were about the usual rents; in some cases they were above, and in some below; but in my neighbourhood they are about the usual rents.

473. You are speaking of the county of Donegal?—A great deal of Donegal is not yet valued. I should say the county of Londonderry, and that part of Donegal and Tyrone within 20 miles of Derry.

474. Mr. *Shaw.*] You said that the poor law guardians, at the time you speak of, had the appointment of the valuators?—Yes.

475. Has the law been altered?—The law has since that been altered, by giving the appointment to the Poor Law Commissioners; but it is very evident from their Report, that they know so little about the matter, that I think every Board

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Board of Guardians will be willing to go on with the valuation they have, sooner than be put to an enormous expense in altering it, particularly in those districts in which they feel and know that Mr. Griffith's valuation, by which it is intended to test it, is a very unequal one.

476. What was the expense in the unions you speak of on the poor law valuations?—I think they varied from about 150*l.* to 250*l.* in general; it was something about 200*l.* I think. The general price I think was about 2*l.* 1,000 acres; I am merely answering from memory.

477. Sir *D. Norreys.*] In those districts where you say the poor law valuation is about equal to the rents received, does not the tenant-right exist?—Yes, the tenant-right exists generally in the north.

478. And on an average how much an acre should you consider the tenant-right to amount to?—The tenant-right is a thing that varies so very considerably, that it is very difficult to classify it by the acre; most of the landlords in my immediate neighbourhood are now making the attempt to reduce it to something in reason, say about three years' rent, and giving an allowance besides, if the houses are in particularly good order, or the farm has been improved, or under particular circumstances; but instead of classifying it by the acre, it is more by the rent.

479. Mr. *Shaw.*] You mean a practice called tenant-right, not an actual right?—I mean the practice called tenant-right; with us it is now so established that I consider it will be almost impossible for any landlord to break it through without giving rise to very great difficulties and disturbances in the country.

480. *Chairman.*] Could a tenant sell land for which he has no lease?—The sale is almost always of land without a lease. I consider that the character of the landlords has more to do with the price of it, than has the question of lease or no lease; of course a lease at a low rent would sell for more, but a lease on one estate will not sell for more than land without a lease upon another.

481. Would you say that the custom may, to a certain extent, have originated in any improvements on the farm having been made by the tenant rather than the landlord?—The custom, some people affirm, originated in the original settlement of the North of Ireland, when the parties who came over at the settling of that country were feudal dependents upon the person called the Undertaker. There is an attempt made to trace the tenant-right, as it is called, to something of that kind: it has been continued, because it was thought equitable, where the tenant did all the enclosures, where he did the building of the houses, the repairs of the houses, and everything of that kind, that he was fairly entitled to something or other if he left the farm for any reason whatever; but as at present with us, it is a payment made for the possession of the ground, whether the man has improved the houses or not, whether the land is improved or not.

482. Mr. *Shaw.*] Arising out of the great demand for land?—Yes.

483. *Chairman.*] Under those old tenures, in the first instance, was it not necessary for the tenant to be a Protestant?—In a great number of instances it was necessary for him to be a Protestant; but in the early settlement of Londonderry, which was, I presume, intended to be as Protestant as any other settlement of the kind, there were grants made to persons denominated Innocent Papists, and arrangements of that kind, which showed that it was not intended exclusively for Protestants; and I believe that some of the districts of the North of Ireland were settled by Roman-catholics from Scotland.

484. Sir *D. Norreys.*] Still that, which you refer to as being equivalent to the poor law, must be taken to be a rent connected with a fine, which the tenant may be presumed to have paid in respect of that tenant-right?—I do not think it fairly can, for it is the possession of the land that sells; in districts of the country you will find that tenant-right running up to 8*l.*, 10*l.*, or 15*l.* an acre, where the landlord cannot raise his rent 1*s.*

485. Mr. *Shaw.*] Where land is set at the full value?—Yes.

486. Sir *D. Norreys.*] Is not the power which the man has to obtain 10*l.* an acre as his tenant-right in going out, equivalent to having paid 10*l.* an acre on going into his farm, or in getting possession?—It may be considered equivalent in arguing the question; but it does not, as a matter of fact, affect the valuation, if the rent cannot be raised.

487. *Chairman.*] In those districts in which the custom of tenant-right exists,

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exists, would any landlord who looks to his own permanent interests attempt to set the land higher than it usually is set to those tenants?—Looking to his own permanent interests, I do not think he ought to set it higher than can be fairly paid.

488. Is it not the fact that those tenants pay as much as a solvent tenant can be reasonably expected to pay for his land?—Generally speaking, they do.

489. Sir *D. Norreys.*] Would not a man pay a higher rent for land which he could come into possession of without the fine or payment of the tenant-right, than if he were obliged to pay the tenant-right, taking land of equal quality?—I know that an attempt has been made in some cases, where the tenant was not able to pay the tenant-right, for the landlord to put on an additional percentage or interest, till he did pay; but those cases are very few, and I do not know what success has yet followed the attempt.

490. Suppose a man to be willing to take a farm of 20 acres, and that he had a selection of two farms of equal quality, one where the tenant-right did exist, and the other where it did not exist, and that the circumstances of the two farms were equal; would not he give a higher rent for the farm which he obtained without the payment of tenant-right, than for the farm for which he was obliged to pay the tenant-right of from 5*l.* to 10*l.* or 15*l.* an acre?—He certainly ought to do so; but there are so few instances with us, I should almost say not any, of a tenant being able to get possession of land, or a landlord either, without paying the tenant-right for it, that the case is a case that has seldom or never occurred.

491. Lord *Eliot.*] Do you think that the payment tends to injure the incoming tenant, by depriving him of the means which he would otherwise possess of stocking the farm and carrying it on?—I do not think it does, in all cases, for this reason, that you get, in all probability, an industrious tenant, and a man who has saved money, in place of a man who has not been so good a tenant; but in too many cases a small tenant will give all his means.

492. Mr. *Vesey.*] Is the tenant-right equal in all properties the same?—No, it is not; it depends a good deal upon the character of the individual proprietors.

493. Is the sum paid for tenant-right the same on a property that is high let as on a property that is low let?—To answer that question is very difficult; because you are confounding what is paid for what is called the tenant-right with possession, and what is paid for land at a low rate. If the land is let at a low rate, of course it sells higher than land let at a high rate; but still, from the character of the individual landlord, even though a particular farm may be high let, that farm may bring a larger sum than a proportionate farm upon a neighbouring estate.

494. Sir *D. Norreys.*] In the report of the Commissioners in valuing the Union of Lurgan, the Commissioner reports that the valuator took as his test for estimating the value of the land the rent which a solvent tenant would agree to pay; suppose he had to give 10*l.* an English acre for the purchase of the goodwill, that will be 16*l.* or 16*l.* 5*s.* an Irish acre; do you conceive that that is the mode in which the valuators, generally, have proceeded to value the districts to which you have referred, taking as the standard of their value the rent which a solvent tenant would afford to give for the land, paying such a sum for the goodwill as is the custom of the district to which you have referred?—I really do not think, generally speaking, that they do take the price paid for the tenant-right into consideration in making their valuation.

495. *Chairman.*] Do you think that, generally speaking, the valuators, in making their valuation for the purposes of the poor law, have kept in view the directions of the Act, which were to value the land at the rent which could be reasonably paid by a solvent tenant?—I think in most cases they did, where it came under my own particular knowledge; but I have already stated that the remuneration was extremely small for the work to be done, and therefore it was not so well done as perhaps it otherwise would have been.

496. The basis upon which Mr. Griffith's valuation proceeded was a certain scale of prices laid down in the Act; do you consider those prices a fair average of the last few years or not?—I scarcely have examined the prices so as to be competent to answer that; within the last few years there have been such variations, more particularly as to the price of cattle and pork, that I could

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I could not give an answer; the prices, for instance, of wheat and of oats and of barley, are from one-fourth to a third over this time last year. The Committee are probably aware, that in commencing the valuation, Mr. Griffith valued the land according to the prices of the neighbouring markets, and then from the total of each townland deducted one-eighth, to bring it to the prices of the Act.

497. Is it your opinion that Mr. Griffith's valuation would form a fair basis for a valuation for general purposes in Ireland?—The valuation in my immediate neighbourhood, I have already explained to the Committee, I consider to be a very irregular one; from comparing, however, that portion of it with which I have any acquaintance in the county of Donegal, I am aware that it was extremely improved, and as regards the general average value of the same description of land, very much improved; and although I think there is a mistake, as comparing one description of land with another, yet I can believe that Mr. Griffith's valuation, particularly now that it is likely to become a tenement valuation, might be made of very great use for general purposes in Ireland.

498. As his valuation is sometimes 12 and sometimes 27 per cent. below the poor law valuations, which you say approximate to the rents, would it not be necessary to re-adjust his valuations, for the purposes of the poor law, where the tax is to be apportioned between different parties?—I confess, looking at his valuation altogether, I scarcely see any advantage to be derived from carrying it on as a valuation according to a certain set of prices. It appears by his description of it, that instead of the valuators proceeding to value those lands according to a certain scale of prices, they are, in effect, valuing them according to a certain other scale of prices, a difference of one-eighth. If this becomes a tenement valuation, it is well worth the consideration of the Committee whether it shall not be a valuation at the fair letting price, which would become a much more useful valuation for all those purposes in Ireland. It appears to me, as well as I can understand the directions with respect to valuation, that the valuators are obliged to go back to the county of Londonderry, to their former valuation, to see whether the scale is according to the scale they started with, or whether they are getting into the fair setting price of the county; that appears to me the state in which the valuation is now; I do not see any advantage to be gained from carrying on the principle of uniformity. The Committee in 1824 put it very strongly forward in their Report; but at the end of that resolution they express an anxiety for a further consideration of it. At the time that they contemplated that, they could not have supposed that the valuation would have been 18 years going on; besides, by the Act of last session, borough towns have been taken out of it altogether, and their county rates are to be laid on by the poor-rate valuations, and not any valuation under this Act to extend to it. In the Act of 1826, and the following Acts, it was distinctly enacted, that all local taxation of every kind would be regulated according to those Acts; and in the Act of 1826, there was a clause authorizing all the tithe of uncompounded parishes to be laid on according to the valuation by that Act, which shows that they intended to go far beyond the parish and townland rates; and I think it would be a great object if that could now be carried out. I think it can only be carried out by making the valuation a fair valuation of tenements between landlord and tenant.

499. Would you recommend such an alteration of the directions given to the valuators as to carry that into effect?—I think it would be very desirable as regards those parts of Ireland which are still to be valued; and, with respect to the lands already valued, the alteration could be made on the revision of the valuation.

500. What are the advantages you contemplate from such a step?—I contemplate in the first place, that it might at once be used for the valuation in reference to poor-rates. At present the law is, that the landlord shall pay half rate for every pound of rent he receives from the tenant; as long as the poor-law valuations may be made very high or very low, they may in particular unions press very hardly or very lightly upon landlords, and I think there would be great advantage in that being settled by some competent authority, so that there would be a fairer division made, and that those who set higher should pay a larger proportion.

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501. Would there not be a great advantage in having one authentic valuation for Ireland, that all rates could be raised by it?—There is no doubt there would be a great advantage in having one authentic valuation.

502. Do you think any advantage in point of economy, or saving of trouble and vexation, might be obtained by raising all the rates together?—There is no doubt that a great advantage might be obtained in that way from raising all the rates together, but you must make considerable change in your mode of administration of the different rates. The poor-law rate, for example, is raised upon estimate, and the county-rate is raised upon the actual amount of charge, and it comes to a matter requiring a great deal of consideration before you attempt to raise the two rates under the same system, whether you shall place both upon the estimate or upon the actual charge. Then, the times for raising the county-rate are complained about; the levy of a rate in the middle of summer, when the people have almost nothing, is very much called out against, and very little of the money paid into the hands of the treasurer is called for at that season; but that would introduce the question of remuneration of the treasurer, part of which depends upon the interest of the money, so that it is a large question.

503. Sir *D. Norreys.*] If a certain sum is to be raised from the occupier, what is the difference you refer to, that a portion may be for an estimate and another portion for an actual charge?—When the portion is raised by an estimate, it can be raised or ought to be raised at the most convenient season of the year for paying it, and laid by, prepared for meeting the charges; but when the thing is raised to meet a particular payment, that must be ready at the time the payment is to be made; therefore it would be very difficult in my opinion to combine the two together.

504. Is not the poor-rate generally struck when a union is without funds, and requires those funds to be raised?—In most of the northern unions with which I am concerned, we strike our poor-rate in general at a particular season of the year. It is understood that the estimate of the sum required, and the statement of the amount to the credit of the electoral divisions, are made about the 1st of August; we then see what we require to carry us on till that time next year, and we make the rate so that it shall be in collection before the 1st of November, that the tenantry may deduct it from the rents then due; that is the system we are getting into in the north-west of Ireland, and I believe it is the system generally to make the poor-rate upon an estimate between the 1st of August and the 1st of December, so as to have it in collection immediately after.

505. That allows a certain number of months during which the rate is to be collected; but in the case of county-rates is not the rate virtually struck at one assizes, and in the course of collection by the next, which gives nearly the same period?—It is in the course of collection with us for the month or six weeks before the assizes.

506. The rate is struck at one assizes, and within such time as the treasurer can make out his warrant it ought to be in process of collection from one assizes up to the next assizes?—We do not consider that it ought to be in the course of collection; there is considerable delay in applotting. We consider that it ought not to be in the course of collection till such a time as with proper industry will enable the collector to pay it in at the assizes; in fact, with us the rate is so heavy now, that a large portion is collected after the assizes, particularly in the summer; the collector is obliged, for his own fees, to pay it in, but a large portion is collected by him afterwards.

507. In a valuation such as you have calculated upon, which should be sufficient for all the purposes both of the poor-rate and the county-rates, a large quantity of property would be included which would not be subject to county-rates; how would you manage with respect to property of this kind, inasmuch as the county valuation would appear for one purpose to be greatly larger than it would really be for the other?—I should make all property liable to the taxes.

508. *Chairman.*] Would you apply that recommendation to tithes?—I do not see why the deductions to be made from tithes should differ from the deduction from rent.

509. Sir *D. Norreys.*] Are you aware that in England tithes are subject to county-

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county-rates?—I believe they are, because they collect for the poor-rate, and the county-rate is paid out of it.

510. You would recommend that the same exemption should exist in respect of property?—I think it better that the exemptions should be the same for all.

511. Would an alteration of the law be required to complete a valuation such as you have suggested?—Certainly, an alteration of the law would be requisite, by omitting the scale of prices.

512. And requiring, as the basis of the valuation, that the letting value should be adopted?—Or some such valuation as is suggested in the Poor Law Act.

513. The basis of the valuation for the poor law is, "The rent at which, one year with another, the hereditaments might in their actual state be reasonably expected to be let from year to year, the probable annual average cost of the repairs, insurance, and other expenses, if any, necessary to maintain the hereditaments in their actual state, and all rates, taxes, and public charges, if any, except tithes, being paid by the tenant;" do you conceive that the value of a property let from year to year would be different from the value of a property let for a term of years, say for 21 years, or whatever was the usual term of letting in the district?—I do not think that the letting value of land from year to year would be different from the letting value of land for 21 years; with the great variations in the prices in the markets, the people do not seem to me to be particularly anxious to get leases at the present time; but at any rate, having been until lately accustomed to lettings for lives or for long terms, they do not consider a lease for 21 years as much more desirable than an agreement from year to year.

514. Does not that assume that there is a customary confidence on the part of the tenant, of the landlord leaving him in possession of his farm?—Certainly; either leaving him in possession of his farm, or in case of his quitting it, his being entitled to some payment.

515. Virtually, the year by year letting is a presumption of a long tenure?—A presumption, certainly, of a continuing tenancy.

516. Have you any suggestions to offer as to any amendment of the law relating to valuation in Ireland?—I would suggest that a difficulty has arisen, on the construction of the word, "sub-denomination," in the Valuation Act; the intention of the Act evidently was, that the treasurer should applot the sums of money on each townland according to the list as printed by the direction of the grand jury; however, from using the word sub-denomination, the Judges at the assizes in the county of Antrim held that the treasurer was not obliged to applot it on the townlands, but that he might issue the warrant to the collector applotting it only on the parish. It appears to me that it would be very desirable that the treasurers should be obliged to applot on the townland, and that some public notification of the amount of money laid on each townland should be given by order of the county authorities. There is also a good deal of complaint made in reference to the amount laid on the towns. The Committee are aware that the land was to be valued according to a certain scale of prices; that the houses were to be valued, and one-third deducted from those prices. The value of the houses has been reduced most extremely since the commencement of that valuation; and there is another thing which presses very heavily upon towns, and that is the number of vacant houses, for which there is no relief in reference to the county cess, though there is a relief in reference to the poor-rate. In the returns which were printed from the population abstracts, it appears that in the year 1841, at the time the abstract was taken, one-sixth of the houses in the town of Belfast were vacant; the consequence of which would be, of course, to raise the county cess one-fifth upon the other houses, inasmuch as the amount to be received from the town must remain in the same proportion; I mention Belfast as one of the most flourishing towns of Ireland.

517. You mean that vacant houses are exempted from taxation, but that the amount that ought to be raised upon their value is added to what the rest have to pay?—There is nothing to be had, and of course you cannot get the taxes; but the amount to be levied on the townland is fixed by the valuation, and therefore must be paid.

518. Sir *D. Norreys.*] Do you know of cases where landlords have tried to use Mr. Griffith's value, as a test of value in letting their land?—I have myself

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tried the valuation upon property in Tyrone, and upon property in the county of Donegal, which nearly met upon the top of a hill, and were in opposite vallies; I have mentioned to the Committee that the property in Donegal is placed by Mr. Griffith's valuation at the full letting value, at least as high as I can let it; whereas in the property in the county of Tyrone, I find it varies from 30 per cent. under my letting value in the good land, to being above it where it gets to the mountain; and I believe that would be found to be the case generally over those two districts.

519. Do you know of cases of other landlords who have had the same result in trying to use his valuation?—I have heard of the same result as taking place between the two counties. When you talk generally of other landlords, there seems all through that county a great discrepancy in reference to the rents and Mr. Griffith's valuation.

520. Do you mean by discrepancy, that the variation between the letting rent and Mr. Griffith's valuation, is found to differ in averages, or that in particular localities the variance is greater than in the adjoining locality?—There seems to me a great difference in particular districts and particular properties.

521. Mr. *Vesey*.] Is there any difference in the general system of agriculture in the counties of Tyrone and Donegal?—There is not sufficient in those districts to account for any such difference in the valuation.

522. Sir *D. Norreys*.] Can you produce to the Committee a map of any portion of your property, as it has been completed by Mr. Griffith, to show how far it is possible to use that valuation as a test of value?—I will endeavour to procure one.

Lunæ, 10° *die Junii*, 1844.

MEMBERS PRESENT.

Sir H. W. Barron.	Sir Denham Norreys.
Lord Courtenay.	Mr. M. J. O'Connell.
Lord Eliot.	Mr. Vesey.
Mr. French.	

LORD COURTENAY, IN THE CHAIR.

Sir *Richard Keane*, Bart., called in; and Examined.

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523. Sir *D. Norreys*.] HAVE you turned your attention to the subject of valuation?—Yes.

524. Will you state what opportunities you have had of considering the subject practically?—In the early part of 1826 I was resident in France, in the department of Sarthe, where I had opportunities of seeing the practical working of the French Cadastre; that is, the public registry of the quantity, quality, and value of lands. Great facility was given to me by the Préfet of the department, having recourse to all the books and archives belonging to the bureau.

525. Have you made yourself acquainted with the mode of carrying on valuations in any other country?—I also made myself acquainted with it in Bavaria, but not so practically as in France; I had not so much opportunity of working in the bureaux there as I had in France.

526. You are also acquainted with the subject in reference to Ireland?—I am.

527. Has the county of Waterford been valued, and what part did you take in the management of the valuation?—The county of Waterford has been valued for the county assessment, under an Act of Parliament, which passed in the year 1837. I acted in the capacity of chairman of the commission under that Act.

528. Was

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528. Was that valuation considered as a field or tenement valuation, or a townland valuation?—It is a townland valuation, with reference to farms and tenements.

529. Mr. *M. J. O'Connell.*] Is it a valuation of the townland, in the first instance, and subdivided according to the tenements?—It is rather a parish valuation, composed of those townlands as an aggregate; but the occupancy is valued to each individual, whether they be lands, or whether they be houses.

530. Sir *D. Norreys.*] Will you describe the process by which the valuation is arrived at?—The instructions were to direct the valuators to go upon the lands, ascertain the name of the occupant, view the quantities and qualities of land in his possession, and then arrange them under different heads of classification, amounting to six in number; making those several values applicable to a tariff previously fixed upon as types by the several valuators.

531. Will you state what the types of those classes are?—The first class is 40*s.* an acre; the second class, 30*s.*; the third class, 20*s.*; the fourth class, 15*s.*; the fifth class, 10*s.*; and the sixth class, 5*s.* Then the heath land, or common mountain, is from 1*d.* to 2*s.* 6*d.* an acre; the turbaries from 5*s.* to 40*s.* an acre; the woodland, by quality of soil only, without reference to the timber; and the buildings, with their respective deductions, at their locative value.

532. What are the deductions you refer to?—By locative value I mean, what it is worth to the tenant; what a tenant would pay for the hire of the house; and then from that there is a deduction of one-third. That is taken from a table of instructions I drew up.

533. Sir *H. W. Barron.*] That is only relative value?—Yes, which is all we are empowered to take by the Act.

534. In point of fact, the land might be worth 5*l.* an acre, which you set down at 40*s.* only?—Yes; we could not go higher than 40*s.*

535. Sir *D. Norreys.*] By what process did you arrive at what you call the type of land: were certain lands selected by the Commissioners, which were put down, suppose, at the highest value, 40*s.*, and all other lands compared with them?—The instructions went to say this, that a certain acre of land, which was looked upon as the best within the valuator's jurisdiction, should be taken at the agricultural annual rent usually yielded for a certain number of years, we will say for 15 years, in which land undergoes all its mutations, throwing out from those 15 years the two best and the two worst, and taking the arithmetical mean of the remaining 11 years. First of all, it was proposed that the geometrical mean should be taken; but that would have made a difference of a shilling or two an acre; the arithmetical mean being one half the sum of the extremes, the geometrical mean being the square of the product of the extremes.

536. And was it by this process that you arrived at 40*s.* as the first class of lands?—Upon trying the calculation, the best land was worth a great deal more than that; but there was an understanding, on the part of the Commission, that the best land in the county should only be valued at 40*s.*

537. Then what bearing has the calculation of the mean upon the classes or types you have adopted?—It was only to enable them to take the rents; they had a cardinal point to start from.

538. Mr. *French.*] Was the value of the sixth class (5*s.* an acre) as much below the real value of the sixth class as 40*s.* was below the value of the first class?—Yes, as nearly as could possibly be; it was done with that view; but that it was absolutely so, I cannot take upon myself to say, because I did not go over the whole of the ground myself.

539. That was the principle?—Yes; that you got an equitable adjustment over the whole.

540. So that it did not matter whether the first class was put at 5*l.* or 40*s.*, as it was a relative and not a positive value?

541. Sir *D. Norreys.*] Having then adopted 40*s.* as your standard for the first class, all other lands were valued in comparison with that with reference to their probable productiveness?—With reference to their absolute rent value, according to the practice of the husbandry made use of in the country.

542. By those terms do you mean the rent which might reasonably be expected for the use of those lands from a solvent tenant holding from year to year?—Yes, I do.

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543. Mr. *French.*] Tested by the sums that were actually paid?—Yes, as nearly as could be ascertained.

544. You found out the rent by inquiry?—Yes, from the different agents.

545. *Chairman.*] Did you take into consideration the question of the comparative improvability of different classes of land?—No; because then you would make the good farmer pay for the bad.

546. Sir *D. Norreys.*] Are your county-rates levied by a poundage on the amount at which each individual holder of land in the county stands rated in your books?—Yes.

547. Sir *H. W. Barron.*] Could you levy a rate under the Poor Law Act according to that valuation?—There are many things included in the poor law valuation which are not included in this; there are tolls, mines, and different other things; but you may on this structure, with these instructions, adding those things which are added by the poor law, frame a code of instructions applicable to both systems of taxation, making those additions which are contemplated under the poor law.

548. So that one valuation might be made applicable to both purposes?—Undoubtedly.

549. As the valuation is now made you could not apply it to the poor law rating?—No, certainly not.

550. Mr. *French.*] Why not?—Because it is too low in the first place; the poor law contemplates the positive value; this is only the relative value.

551. Could not you, by adding a certain per centage, make it the actual value?—I hold in my hand at this moment the valuation of two unions, as valued for the poor law and valued for the county, and they differ very little in proportion. In the Dungarvon Union the amount of county valuation, under the Act of 1837, is 97,771*l.*; the poor law valuation is 107,612*l.*, which is a difference of about 12 per cent. The valuation of the Lismore Union, under the Act of 1837, is 62,774*l.*, and the valuation under the poor law is 65,472*l.*, making a difference of only 2,698*l.*

552. Mr. *M. J. O'Connell.*] You consider the poor law valuations of those unions are very much under the letting value of the land?—I should say in the union in which my estate is, and which I am acquainted with particularly, land is very fairly valued.

553. Do you mean fairly as to the relative proportions of each tenement one to the other, or fairly in proportion to a comparison of valuation and to the rent at which it might be reasonably expected to be let?—I consider it is quite high enough for taxation; I do not think it comes up to the positive value.

554. How far does it fall short, not of the extreme rack rent or the rents exacted by middlemen in some parts of the country, but of the rent at which a proprietor like yourself would let your lands at?—About 25 per cent.

555. Mr. *French.*] The rent a proprietor like yourself would let the land at would be 25 per cent. higher?—I think so; I think it is valued low for a poor law valuation.

556. You confine your answer entirely to your own district?—Yes; I should say for that district the poor law valuation is low.

557. Sir *H. W. Barron.*] It is below the real value?—Yes; it is below the positive value of the land, that is, below what the landlord receives for the land. The principle of all valuations for taxation is, that it should be lower than the positive value; that is the principle of all the countries of Europe, I believe.

558. Sir *D. Norreys.*] What reason have you to suppose that it was a fair valuation?—My reason for saying so was this: when the valuation was first made for county purposes, there was a great outcry against it, on the ground that it was too high as compared with the other baronial valuations of the county; when the Commissioners were appointed they looked into the valuations, and found that it was higher than it ought to be in comparison with the other baronies of the county; and they agreed to take off 25 per cent., so as to make it upon a level with the other baronies in the county of Waterford. I hold in my hand the valuation of the several baronies, which shows exactly what they have been valued at. The general average of the county is 11*s.* 11$\frac{2}{5}$*d.* per acre; nearly agreeing with the tables attributed to Mr. M'Culloch, which estimate the value at 12*s.* per acre.

559. Mr.

559. Mr. *French.*] It was necessary the relative value of that barony as to the other baronies should be strictly adhered to, on account of the assessment for the purposes of the county at large?—Yes, to make it equitable.

560. Sir *D. Norreys.*] Has the valuation which is called the Townland Valuation of Ireland extended to the county of Waterford as yet?—I heard the other day that the valuators were in the barony of Gaultier.

561. Have you had any opportunity of examining the results of Mr. Griffith's valuations?—So far as reading over his instructions to the valuators; I have looked over them very attentively, and they appear to me to be more provisionary than definitive.

562. What meaning do you attach to the term "provisionary"?—It throws the land into masses of quality, without reference either to occupancy or to the boundary of farms, or to the land in the possession of those several occupants; therefore it is a primary process, which must be followed up by other processes, to enable you to value or to collect. It is merely comparing the geological structure of the land with a view to ascertain its texture. I do not see that it goes further than that.

563. Do you consider that it would be desirable in Ireland if there should be but one valuation for all purposes of taxation?—I certainly do think it would be a very salutary measure.

564. You are aware that the basis upon which the townland valuation is conducted differs from that which was established for poor law purposes?—I am perfectly aware of that.

565. Which basis would you prefer for a valuation according to which the general taxation of the country should be levied?—Were I to make choice, I should say the poor law valuation, according to the instructions of the Commissioners, is the better one of the two, and more applicable to Ireland.

566. Mr. *French.*] Have you had any opportunities of testing the accuracy of Mr. Griffith's valuation?—I cannot say I have, further than his instructions to the valuators go; as to the details, I consider them only provisionary.

567. But you have had no opportunity of testing them?—No, certainly not, from seeing the practical working of them in any county. I have heard from different quarters where it has been acted upon, that the land-owners complain that they are perfectly ignorant of the thing until they are called upon for the assessment. They have no opportunity of appealing. I understand the grand jurors are obliged to appoint provisional committees, and those committees, of course, follow in Mr. Griffith's wake; it is they who do the work so as to render it practicable for county purposes.

568. *Chairman.*] Of the poor law valuation you have actual experience?—Yes.

569. But of Mr. Griffith's valuation you only speak from his instructions to the valuators?—Precisely so.

570. Mr. *French.*] From your observation of the poor law valuation, do you believe it to be an accurate valuation?—If the instructions were carried out, I think they are very well adapted to a valuation in Ireland; but it is a science that is in its infancy in Ireland—a science that is not known.

571. And has not the poor law valuation, generally speaking, been effected by persons totally incapable of valuing?—Not in my county; it was valued by the same valuators who valued for the county; in some instances, all those that could be made available were selected; in other instances, they were agents.

572. And did the same valuators value every one in the county of Waterford?—No, not the same valuators that valued for the county; in some instances they did.

573. Sir *D. Norreys.*] You have stated the poor law valuation of the Lismore Union amounts to 65,472 *l.*; what proportion should you conceive that bears to the actual letting value of the tenement's value?—I should conceive it was full 15 per cent. under the positive value; inasmuch as the county valuation at 62,774 *l.* is 25 per cent. under, I should say the poor law valuation for that barony is 15 per cent. under the positive value.

574. In your opinion, the same district being valued at 62,774 *l.* for county purposes, that is 25 per cent. under the fair value?—Under the positive value.

575. Do you mean by that, that the property valued at 62,774 *l.* is actually valued at 25 per cent. under the value, or that if that district were valued for poor law purposes, other property being included which is not valued for county

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purposes, that would bring it up to 25*l.* per cent. over the amount at whi now stands?—I am not prepared to say that would bring it up to 25 per ce it might bring it up to 15 per cent. more.

576. Did you not say that you considered the county valuation at 62,7 was 25 per cent. under the value of that district?—Yes.

577. Do you mean that the property which is valued for county purpos 62,774*l.*, if valued at its full letting value, would amount to 25*l.* per cent. than the 62,774*l.*?—I should say so.

578. Then, in addition to the property so valued, which would amou 62,774*l.*, plus 25 per cent., there would be the value of all houses unde annual value; there would be one-third of the value of all houses; and t would be tithes, fisheries, minerals, coals, and every other subject which is to poor law valuation?—Yes; the value would be 62,774*l.*, plus 25 per and plus the value of those other things.

579. Then will you be kind enough to state generally what the value o property so valued would be, adding 25 per cent. to the county valuatio £.78,467.

580. Supposing the addition of 25 per cent. to the county valuation bring it up to the fair letting value, what addition do you conceive ought made for houses under the value of 5*l.*?—I cannot exactly speak to the nu of houses, except inasmuch as for poor law purposes the valuation is 65.

581. *Chairman.*] What addition would necessarily be made to the valu supposing it to be for poor law purposes?—A considerable addition I s say; no doubt of it, if you come to the positive value.

582. Mr. *French.*] How do you arrive at what you term the fair letting of the land?—What it really yields to the proprietor from year to year.

583. What proportion of the produce do you allot to the proprietor for —I do not think I have ever estimated it in that way. The rent of land i the actual profit to the proprietor, because you must allow some profit t tenant for his skill and capital, except that in Ireland a man goes upon the without capital—he has nothing but his skill—but you will allow him a upon that; but the aggregate value of the land, I should say, is the land profit, and the tenant's profit, deducting the expenses of cultivation, tithe keeping up the land, manure, and so on, and preparing and carrying the duce to market; you must make those deductions, and then the profit remains to the landlord and the tenant is the rent of the land.

584. Lord *Eliot.*] Is there any material difference between the rents rec by the large landed proprietors in your neighbourhood and the middleme small proprietors?—I should say there was.

585. When you speak of the letting value, do you refer to the rents rec by the large landed proprietors?—I am speaking of the rents paid to the landed proprietors in the county of Waterford.

586. Mr. *French.*] Which is less than the rent paid to small proprieto Yes; and I believe it is the same through the whole of Ireland.

587. Sir *D. Norreys.*] Do you consider that the poor law valuation Dungarvon Union is a fair valuation?—So far as I know; I understand t low also.

588. You consider that is low?—I conceive it is moderate; I conceiv under the positive value.

589. Do you conceive it to have been made according to the directions Poor Law Act, viz. taking the rent which might reasonably be expected f tenements let under certain conditions?—I should say not. I may ment instance where a man I know pays 32*l.* a year rent and he is only valu 13*l.* a year.

590. Do you think that either in the Lismore Union or the Dungarvon such cases are frequent?—I should say the cases are not frequent where are so very low.

591. Have you property in the Lismore district or the Dungarvon distri In both.

592. Have you property which you have let recently or within some few —Yes, I have property which I have let within five years.

593. Have you compared the amount for which you have let that pr

with the rates at which the tenements have been valued under the poor law?—I do not think any of them have been valued up to the absolute rent.

595. Have you compared the valuations of your own tenantry?—Yes.

596. Do you consider the tenements have not been valued up to what you consider the fair letting value?—Not up to the rent I receive for them.

597. Do you consider that to be a fair rent?—I consider it a fair rent as betwen landlord and tenant.

597. What should you consider to be the rate at which the poor law valuation is below the actual fair letting value in those cases which you are personally acquainted with?—I should say from 5 to 10 per cent.

598. If in those cases which you are acquainted with you would place the difference between the actual letting rent and the poor law rating at only from 5 to 10 per cent., how do you account for the extreme difference in the case you just now stated?—From the ignorance of the valuators. It is a science that is in its infancy; it is a matter of opinion, merely arbitrary.

599. Was the case you referred to just now, where the comparison was as betwen 32*l.* and 13*l.*, a case of the valuation of land?—Of the valuation of land.

600. Is there any circumstance which would account for the fact that the valuators valuing land, in one case, should make so great a difference, and in the other cases to which you refer the difference should be so trifling?—I attribute it entirely to their ignorance; I do not think there was any wilful evasion of the law.

601. Do you consider it was by chance the valuators came so near to being correct in the cases you referred to as coming within your own cognizance?—Yes, I think so. In some instances they are correct, and in others they are far otherwise.

602. Do you think that if general taxation is to be based upon valuation, it would be safe in Ireland to leave the valuations in the hands of local Boards?—I think it might be effected by local Boards, because there is now a class of very intelligent men, surveyors, that may be had, who would act under the instructions of those local Boards, and I think adhere to them strictly, and carry out those instructions to a very salutary extent.

603. But if taxation were to be based upon any general union of large districts, would it be safe to leave the valuations of those districts in the hands of Boards connected with certain parts?—I certainly think it would.

604. Would not the tendency of each portion of the district be to try to keep down the valuation of itself as low as it was possible to be?—That is the natural tendency of all men, I believe, when they know it is for fiscal purposes the valuation is made, they endeavour to keep it as low as they possibly can.

605. When you were establishing a valuation for the county of Waterford, you did not allow each barony to value for itself, but your valuation was for the whole district, comprising all the baronies?—The valuation was distributed amongst so many valuators for each barony; in some instances, there were four valuators in the barony; in others, there were only two.

606. But there was a check over those valuators, which brought the valuation of the several parts to one uniform standard?—There was the check of the commission and the secretary to the commission; everything was reported to that commission; and if there was any irregularity in the progress of the work, of course it was checked, and the valuators were then referred again to their instructions. If there was any deviation from the instructions they received on going out as valuators, it was immediately detected and corrected, so far as the Board were capable of doing so.

607. Sir *H. W. Barron.*] Was it not the Commissioners, and not any local Boards connected with the baronies or local bodies, that appointed the valuators?—Yes.

608. Did that was a great check upon local influences?—Certainly; everything emanated from the cental Board. A Board of central agency is the most effective check you can have in the country, and let it be in constant operation; if you do it will be a constant check, and you will have everything done regularly.

609. Sir *D. Norreys.*] Virtually you did not leave the valuation to the several baronies?—No.

610. Sir *H. W. Barron.*] Is it in your recollection that considerable canvas-

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sing took place for the appointment of parties in the different localities as valuators?—Yes; but they all underwent a severe examination before the committee as to their capabilities, as far as they went, before they were appointed.

611. In like manner, are you not aware that very considerable canvassing, and what is called influence, is used in similar cases to appoint valuators to the different Boards of Guardians?—Yes, there is certainly great canvassing for all those situations.

612. Are you aware that in some instances men of inferior ability have, under these influences, been appointed?—I should say, from what has appeared in the valuations, that certainly men have been appointed who were incapable of valuing.

613. Are you aware that within the last three or four months the Board of Guardians at Waterford appointed a small landed proprietor of that district, who was never brought up as a surveyor, and was not at all a professional man, as a valuator, while there was a competitor, a man of the very highest professional eminence, who was rejected?—I am not aware of that circumstance.

614. Sir *D. Norreys.*] In reference to the Lismore Union, which is valued at 62,774 *l.*, for the county, adding 25 per cent. to that, would bring the valuation up to 78,467 *l.*; you therefore consider the real value of that property so valued for the county is about 78,467 *l.*?—Yes.

615. By returns laid before The House this year, it appears that in this union there are 1,604 tenements, under the value of 5 *l.*; those tenements are not included in your valuation for county purposes?—No; there is a clause in the Act which directs us to reject anything under 5 *l.*

616. From what you know of the kind of tenements in this Lismore Union which would come under the denomination of houses under 5 *l.* in value, what would you say would be their average value: are they houses of a very wretched description?—Small thatched houses. There are three towns in that district, and in the small streets of those towns those houses may cut a figure, but they are of very little value. I suppose, one house with another, they would not fetch more than 50 *s.* a year.

617. For instance, in Cappoquin, there are 305 houses under the value of 5 *l.*; what should you say was the average value of those houses?—I should say they generally pay a rent of from 2 *l.* 10 *s.* to 3 *l.*; the towns cut a large figure in that district.

618. Supposing there are 604 houses under the value of 5 *l.*, what should you say was the average value of those houses?—I should take them at 2 *l.* a year, or thereabouts.

619. Then that would be an addition to the 78,467 *l.* of how much?—£. 3,200.

620. In addition to those houses, you would have to add the value of the tithes of that union: can you state what they amount to?—No, I do not know the amount of the dean and chapter's tithes in Lismore; there are also five parishes in the union.

621. The value of the tithes of those five parishes would have to be added to the county valuation?—Yes, a per-centage upon the tithes.

622. In ascertaining the full value, the tithes would have to be added?—Yes.

623. Can you state how much the tithes of those five parishes amount to?—No, I have not got a return of them, and therefore I will not take upon myself to say what they are.

624. The fisheries in the district would also have to be added to the full value; what would the fisheries separately be valued at?—There is only one fishery on the Blackwater, which is rated at 700 *l.* a year by the poor law valuators.

625. Can you form any probable guess of what the tolls of that district amount to?—If you say 100 *l.* a year for the tolls of the union I think you will be safe.

626. Adding all these together, would it not appear that your poor law valuation is more below the actual letting rent than would appear by the first part of your evidence?—Yes, certainly; I set out with saying they were both moderate; I am of opinion the poor law valuation of Lismore is very far below its actual value.

627. Supposing there were one general valuation established in Ireland, which should be free from all local and individual influence, how often do you conceive it would be requisite to revise that valuation, having reference to the fact,

fact, that in every case in which a rate is struck for poor law purposes, the power of appealing against the rate on account of the valuation is an incident or follows?—I should say once in seven years would be quite sufficient.

628. But with reference to the names of the occupants, a more frequent revision or correction would be requisite?—The mutations which take place in property should be registered in each parish; as each occupier goes out and another comes in, he should be obliged by a strict regulation to give notice to the registry within that parish; that would always keep the thing correct. It stands so in France; it stands so in Germany. In Bavaria a man going out is obliged to give notice that he is going out, and the man coming in is obliged to give notice; and then the name is altered in the roll, and the collector goes to the new man and collects from him.

629. Except so far as changes of name, you would leave the valuation unchanged for a period of seven years?—Yes, the changes of proprietors would not alter the property; it is only the names of the parties you collect from that is material; that is the object I have in view.

630. Then you would leave the general valuation for seven years?—Yes.

631. Does that answer refer both to the collection of the county rates and the poor rates?—Certainly.

632. Are you able to state what the cost of your valuation has been in the county of Waterford?—The extent is 480,000 statute acres; the total valuation is 262,383 *l.* 14*s.* 10*d.*, and the cost of the valuation was 2,500 *l.*

633. How much is that per acre?—About 3 *d.* per acre, including all charges, secretary, stationery, and all the incidental expenses attending it.

634. Mr. *French.*] That is of the applotment solely?—This is the valuation upon which the applotment is made afterwards.

635. Does that 3 *d.* an acre include the applotment?—It only includes the valuation; the applotment is made afterwards, by the authority of the grand jury; the necessities of the county being described to them, they say it shall be so much in the pound.

636. Then the valuation without any applotment stands at 3 *d.* an acre?—Yes; if I may define the meaning of the term, I should say the applotment is dividing amongst the occupants the rate levied by the grand jury.

637. Sir *D. Norreys.*] If a valuation were made of all property according to the Poor Law Act, that valuation would include a large quantity of property which at present is not subject to county rates?—It would.

638. Would you consider it a hardship that all property liable to poor's rates should also be made liable to county rates?—Certainly not; I think it might be made available for county purposes.

639. The landlord, in respect of poor rates, bears a certain proportion of the amount which is paid by the occupier; do you conceive it would be advantageous in Ireland to apply the same principle to county rates?—I think there could possibly be no objection to the landlord paying one-half, as he is obliged to do, of the poor rate; it would be advisable, because it would be a means of creating a surveillance on the part of the landlords, who generally compose the grand juries of the county, to descry that no more money was levied than was absolutely necessary for the wants of the county.

640. If the landlord were liable to bear a portion of the county rate in proportion to the rent, would the fairest basis for the valuation be the full letting value of the land, or in other words, the rent which might reasonably be expected for the subject valued for any average of years?—To arrive really at what is, I think, intended by a valuation, that valuation should be made with all equitable considerations, and coming up as nearly to the fair value of the land as you possibly can ascertain; because for the valuation, it signifies nothing whether it be high or low, provided it be equitably valued between the proprietor and the land-holder; if it is high, they will require less money in the pound; if it is low, they will require more money in the pound. We have a great number of imperative presentments in counties, which we are obliged to levy. There are only the roads which are left now to the grand juries. We have an enormous taxation which is imperative upon us; at least half the taxation is imperative upon us now; we are obliged to levy the sums, whether we choose it or not.

641. Though relativeness in a valuation may be quite sufficient, where only the public and the occupier are concerned, yet is not something more required when

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when the occupier and the person to whom he pays rent are both to be taxed in proportion to their relative interest in the subject of value?—I should say the same equitable value should be carried out between the one as between the other.

642. In the first case, if the townland *A.* be valued at twice as much as the townland *B.*, if their relative values are such, it signifies not whether *A.* be valued at 100*l.* or 200*l.*, provided that *B.* is valued at double the amount; but where the amount of tax paid has to be divided between the landlord and the tenant, in proportion to their several interests in the land, would you not then require that the valuation should not only be relative, but positive?—Certainly.

643. Will you be kind enough to describe to the Committee the mode in which the French Cadastre is carried on, and what basis of calculation is adopted there?—I shall be able to do so more briefly and distinctly on a future day.

644. Is there any observation you would wish to make?—I will merely say this, that on looking at the townland valuation of Ireland in reference to the geology of the country, which it seems to be based upon, there are 18 counties in Ireland, and those in the interior, which are the richest counties, are upon one description of subjacent rock; that is the carboniferous group or mountain limestone, and the only difference in soil, in those 18 counties, arises merely from the depth over that. Sometimes you have freaks of nature; you find trap and quartz upon that rock; but it is all sedimentary soil, the whole of Ireland, with four exceptions, and that is the granite strata, the primary rock; therefore there can be no great secret in ascertaining and valuing the texture of soils in Ireland.

645. Sir *D. Norreys.*] Do you consider it desirable to continue the townland valuation now that a subsequent valuation for poor law purposes is requisite?—I do not see any benefit arising from it; it is loaded with formalities, which have retarded the progress of it; a valuation for all purposes for Ireland should be simultaneous, should be quickly done, and economically done; and there are no such difficulties in the way of valuing land in Ireland, and no such secrets attached to the value of land, that local Boards might not be sufficiently instructed, and might not obtain men of sufficient experience to effect one valuation for all purposes.

646. The object of the townland valuation is stated to have been to obtain an uniform valuation in Ireland, but 18 years will have elapsed from the commencement to the termination of that valuation; to what extent do you conceive that the result of such a valuation will be a uniform valuation of the country?—It is impossible that can be so.

647. It would show merely the comparative state of one part of the country with another, as they were at an interval of 18 years?—Yes.

648. *Chairman.*] Do you think it possible to make one good valuation for all purposes?—Certainly, quite possible, and very desirable.

649. Sir *D. Norreys.*] Would you place the control of such a valuation under some authority, independent of all local interests?—It is a difficult thing to say; I should like to place it under a responsible body; I mean responsible to Parliament, of course, because where they go to such an extent, if it were to be simultaneous, it would require to have a committee we will say of central agency in Dublin, with commissioners in the provinces.

650. That anticipates that the valuation of Ireland should go on simultaneously?—Certainly; otherwise it is of no value at all.

651. *Chairman.*] To what extent do you think it desirable that local agency or local interference should take place?—I think where it is a tax upon property, the representatives of property have a right to be consulted. I think it might with great confidence be given to local Boards in the counties, who would act gratuitously.

652. With reference to the appointment of officers acting under that commission, should that, in your judgment, rest with the local body or a paramount authority?—I should say it ought to rest with the Board of central agency; that there should be a certain school for it; that no man should come in who was not first of all tested, and that he not only gave proofs of his scientific capabilities, but that he also had experience.

653. Sir *D. Norreys.*] Then you would have a central controlling authority, and

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and you would place the appointment of valuators or officers in that central body?—Certainly.

654. And thus you would disconnect the notion of valuator from any local prejudice or local interest?—Certainly; I would make them emanate from that body, because then they would go into the different districts with feelings irrespective of local influence.

655. Mr. *M. J. O'Connell.*] Have you considered how the power of appeal from any erroneous valuation might be exercised; have you carried your inquiries into the subject so far into detail as that?—I think there ought to be an appeal; in all cases where it comes to be connected with the occupancy, the occupier should have an opportunity of appealing; but I think that should be, as in all former instances, to the general sessions, before the assistant barristers, who are very competent judges of those points.

656. *Chairman.*] Then in what way would you contemplate having any representation on the part of those persons locally interested, except in the shape of an appeal; you would not give them any voice in the appointment of the valuators?—No, certainly not; the appointment of valuators should emanate from one responsible public Board, consisting of one, two, or three, as might be thought best; men of known experience, and known scientific knowledge on those points, because there are a great number of questions arising out of all these things. They ought to be men of knowledge and experience.

657. Have you any other general suggestions to offer upon the subject?—I do not know that I have.

Jovis, 13° die Junii, 1844.

MEMBERS PRESENT.

Sir H. W. Barron.	Sir Denham Norreys.
Mr. Colquhoun.	Mr. Shaw.
Lord Courtenay.	Mr. Vesey.
Lord Eliot.	

SIR DENHAM NORREYS, IN THE CHAIR.

Sir *Richard Keane*, Bart. called in; and further Examined.

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658. *Chairman.* ARE you prepared now to state the mode in which the French Cadastre has been carried on, and the basis of the calculation which has been adopted there?—I hold in my hand the Ordonnance du Roi and the Réglements of the Cadastre. I took extracts from those Réglements, and as chairman of the Commission, applied them to the instructions to the valuators of the county of Waterford. All those things I thought applicable to the relation subsisting between landlord and tenant in Ireland. I extracted from those Réglements, and embodied them in that shape, with the tables annexed. (*The Witness handed in the Papers above referred to.*)

659. The date of this ordinance appears to be 1821; can you state whether any alteration has taken place in the mode of carrying on the Cadastre?—Yes, there have been some variations, but not, I believe, of any considerable consequence, so far as I have been informed, from that period. I left France in 1831 or 1832; and since that I have had no opportunity of having any practical information upon the subject; before that I was acquainted with it for some years.

660. What is the usual extent of each separate valuation in the French system?—They value by communes, taking the best acre in that commune; endeavouring to find out the first quality of the land by a type, in the same way as I described in the county of Waterford: it is the same in all countries.

661. What corresponding division of land would you place in this country as equivalent to a commune?—A parish.

 662. How

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662. How are the valuations of the different communes made to correspond with each other?—They generally compare, in the office of the préfet, the valuation of one commune with that of another, and see whether they are consistent with the instructions given to the valuators going upon the land.

663. Then is the object to get the departmental valuation as nearly correct as possible?—Certainly, for this reason, that it is done with a political view, as well as every other. There are generally, we will say, in each department 300 of the highest rate-payers who form an electoral college, which has the election of three or four members who are sent to the Chamber of Deputies, according to the population.

664. Then in France the franchise is to a certain degree connected with the valuation that is made?—It is based upon the valuation.

665. Sir *H. W. Barron.*] In France is the land let at its full letting value?—The land is let, generally speaking, in this way—a man going upon the land asks what the tenant could honestly give for that land, or what the landlord could honestly let it for.

666. Then it is valued at its full value?—It is let at the market value of the day.

667. Mr. *Colquhoun.*] And who are the valuators?—They are the best surveyors they can get, mixed with the most intelligent farmers in the different communes; but the farmers who are selected for one part of the commune are put to value their neighbours' land, and they are alternately shifted from one part of the commune to another.

668. And who appoints the valuators?—The préfet of the department, aided by the municipal council.

669. Sir *H. W. Barron.*] In the valuation of the county of Waterford, which you spoke of the last day, the land is not valued at its full letting value?—No, it is only a relative value.

670. Then it differs materially from the French system?—It differs in that respect; each occupant is supposed to pay a fair proportion.

671. And it is solely with a view to the county cess?—It is solely with a view to the county assessment, without any other consideration. At that time the poor law was not in existence, or talked of in Ireland.

672. *Chairman.*] Can you state whether the valuation you have been describing in France gave satisfaction at that time?—I should think so; I never heard to the contrary.

673. What mode of appeal is given to those who are dissatisfied?—To the court of the préfet, or sous-préfet. In the first place, the appeal is made to the sous-préfet, and if the sous-préfet is not capable of deciding upon it, the appeal goes to the préfet, and he is assisted by the municipal council and a professional man, a member of the French bar.

674. Are all the departmental taxes levied according to that valuation?—I should say the whole taxes of the country are levied in that way for the army, the navy, and everything else; according to that valuation they pay the whole taxes of the country.

675. Is there any attempt to keep the valuation of one department upon a level with another?—I have not sufficient information on the subject to give a positive answer to that. Of course, the southern departments are more valuable than the northern ones, because they have a climate there which will make a difference in the productiveness; and I should suppose the southern departments of France are higher valued: the lands are of a better quality than in the north, generally speaking. But with respect to the geological structure, I am not prepared to speak to the different textures of the soil.

676. In what way is the comparison made of the valuation of one commune with another?—A monthly return is made by the préfet of the departmental taxes collected at the octrois, and from the several communes, but with respect to the comparison I cannot speak.

677. Mr. *Colquhoun.*] But in this departmental valuation, or rather this communal valuation, reference is had by the valuator, not to the geological qualities of the soil, but to the letting value as ascertained by the testimony of parties?—The instructions go to that; as to what the land is worth to the landlord, and what it is worth to the tenant.

678. But forming their judgment from the evidence of parties in the district, and from their own knowledge of the district, and not forming their judgment from

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from the appearances or the qualities of the soil?—I should think the question of productiveness arises, and it is from the productiveness of the soil the value is ascertained in the first instance.

679. How is the productiveness ascertained; is it by the amount of rent paid? —Yes; I should think it is from the agricultural rent value of the land.

680. *Chairman.*] Do you mean rent actually paid, or what would be a fair rent for the use of the ground?—I should say they first of all endeavour to ascertain what rent is paid for the ground, and if they cannot obtain it in that way, of course they must have recourse to the general mode of valuing.

681. Are rents paid in France in a similar way as they are paid in this country?—They sometimes pay in kind, sometimes half money and half produce; there are different modes of letting land; because in some parts of France I know the landlord is obliged to find beasts for the land, he is obliged to find seed, and he is obliged to find agricultural implements for the land; in those cases there is an agreement between him and the tenant.

682. In your previous evidence you described what you called "the type of land;" you were asked, "Were certain lands selected by the Commissioners, which were put down, suppose, at the highest value, 40 *s.*, and all other lands compared with them?" and your answer was, "The instructions went to say this, that a certain acre of land which was looked upon as the best within the valuator's jurisdiction, should be taken at the agricultural annual rent usually yielded for a certain number of years, we will say for 15 years, in which land undergoes all its mutations, throwing out from those 15 years the two best and the two worst, and taking the arithmetical mean of the remaining 11 years. First of all it was proposed that the geometrical mean should be taken, but that would have made a difference of a shilling or two an acre; the arithmetical mean being one-half the sum of the extremes, the geometrical mean being the square of the product of the extremes:" did you mean by that answer that each valuator was to take a certain acre of land as a type for his district, or that there was one type which all the valuators of the entire country were to take?—Any land over 40 shillings' value, in each valuator's jurisdiction, is put down as the first class, let it be what it will, whether it was 3 *l.* or 5 *l.* an acre, if it was over 40 *s.* it was placed as No. 1 class.

683. But all classes were referred to some type as a mode of comparison; was there a type in each district of valuation, or was there one type for the entire country?—There was one type for each class of land for the entire county.

684. Then each valuator within his district was obliged to have reference to the common type of the county?—Certainly; there was only one of each class that was taken for the entire country; and if I might be allowed to enlarge upon the question the Chairman has put to me, I would say this, the second quality was brought down to 30*s.*, and any land between 30*s.* and 40*s.* was placed at 30*s.*; any land under 30*s.*, and between that and 20*s.*, was brought down to 20*s.* It is a relative valuation. Of course that will show that it was very far from a positive one. You may take it very nearly as a third under the positive value.

685. What appeal was given in the county of Waterford to persons who felt themselves aggrieved by the valuation?—Upon the valuation being made, and returned to the Commission, each occupant was advertised, by notice, of the value affixed to his occupancy of either land or tenement, and he was, in 14 days from receiving the notice, required to appear before commissioners who sat to hear his appeal; and if he was justified in showing it was too high it was rectified: of course there was no complaint of its being too low. Then in case of his getting no redress from the Commission, an appeal lay to the quarter sessions.

686. Then in the case of the county of Waterford each occupier had a separate power of appeal?—Yes.

687. Is there any other observation you wish to make?—I am not aware of any.

Mr. *Robert Purdon*, called in; and Examined.

Mr. *R. Purdon.*

688. *Chairman.*] YOU are connected with the Townland Valuation of Ireland?—I am; I am at present engaged upon it.

689. How long have you been engaged upon that valuation?—Upwards of 9 years, nearly 10.

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690. What was your occupation previous to your being connected with the survey?—Mostly agricultural.

691. Had you any knowledge of surveying?—I had.

692. When first you commenced valuing for the townland valuation, how were you instructed in the mode of carrying it on?—I was first sent to a party of valuators that Mr. Griffith had employed, and perambulated the fields with them; and subsequently on one or two occasions with Mr. Griffith himself.

693. Then the object was to instruct you in the scale of valuation according to which the valuation was then in progress of being made?—That was the object of Mr. Griffith, to make me acquainted with that scale.

694. You continue to value according to that knowledge of land which you so acquired?—Yes; I endeavour to continue on the same scale that I was then put on.

695. Then, in point of fact, the lands which you are engaged at present in valuing, are valued not in reference to any particular prices of agricultural produce, but in reference to the value which you, under the valuators previously employed, put upon the lands upon which you commenced?—The first process which the valuators go through is to class the various qualities of soil according to Mr. Griffith's scale already formed; and I continue to do that in the same manner that I did in the first commencement of the valuation; but that is only a part of the process of valuation.

696. Having ascertained the land to be of a particular quality, what is your next operation?—There are a great many circumstances affecting the value of land; its quality, as I have stated, is one of the most important; then the next consideration probably is one of climate; the next, we will say, is situation as regards markets and manure; and one of the most important is the state of culture: all those points are considered subsequent to the first and chief one of classing the land according to the natural quality of the soil. They are for the most part done by Mr. Griffith, with the aid and assistance of his several valuators; chiefly his check-valuators.

697. You are a check-valuator?—I am.

698. How long have you acted as a check-valuator?—About six or seven years; from about two years after I had joined.

699. But the first operation is performed by the common valuators, ascertaining the quality of the soil?—Yes, it is.

700. What additional information does he give besides the classification of the soils of the district?—He is instructed by Mr. Griffith to write in his field-book, as it is called, notes of the prices of commodities the produce of land in the district; also any particular circumstances affecting land within that district, both as regards climate and markets, roads and manure.

701. When the first valuator has sent up that information to the office in Dublin, what is the next process?—The next process is to select from the townlands within each barony a certain number, and to send a list of them to the check-valuator, who then revalues those townlands.

702. Ordinarily, what proportion of the barony should you say was revalued by the check-valuator?—It varies from a third to a fifth, or perhaps I should be more correct if I said sometimes not more than one-sixth. It will depend very much upon Mr. Griffith's impressions of the accuracy of the work.

703. The selection of what portion of the barony should be revalued is made by Mr. Griffith, as circumstances lead him to that selection?—He generally follows the dates of the valuator's work, and he is futher guided by such knowledge as he possesses of the different qualities of soil within the district. He also wishes to have a certain amount of work done, where possible, in each parish; but the object of the check being to ascertain the accuracy of the first valuator's work, the question of date is important, lest there may have been any change made in the scale of the first valuator; lest he might have varied as he proceeded, so that if there were three or four townlands checked, first done the week the valuator commenced the barony, there would be then three or four townlands that were done a month afterwards, and three or four more that were done two or three months afterwards, so as to follow out his work in that manner.

704. How many valuators have valued in the county of Wicklow, for instance?—At the present moment there is no valuator in that county, I believe, but myself. Generally in each county there are three or four; or five or six valuators in a large county.

705. Then

705. Then have they different districts assigned to each?—Latterly, Mr. Griffith's system has been to assign a barony to each valuator, and, when that was finished, if the adjoining barony was to be done, he has told him to go on with it, so that it frequently happens that one valuator will value two or three or four baronies adjoining each other.

706. What means are taken to ascertain that those valuators are carrying on the valuation fairly relatively to each other?—Mr. Griffith's chief dependence is upon his check-valuators; he has had opportunity of testing their valuations in many ways, and for considerable lengths of time; and he has found that they are persons who keep pretty steadily upon the scale of value. It is by means of their valuation that he chiefly can check any variation of scale in the first valuators; but he likewise takes other means to ascertain it; by collecting a great deal of local information, and submitting the valuation to the view of intelligent persons, and ascertaining the letting value of land in the district; he endeavours to collect all the information he can in that way bearing upon the point.

707. Does the valuator, in the first instance, collect all that information?—Not all; much is obtained afterwards; the valuator, as I have already stated, is desired to note down as much information in that way as he can obtain.

708. The valuator then simply classifies the land; does he put a price upon it?—The classification is expressed by the price.

709. Who ascertains what variation should be made for local circumstances?—That is chiefly done in Mr. Griffith's office.

710. Is that ascertained from the data that the valuator has supplied?—Very much; but also Mr. Griffith rests considerably upon his own very extensive knowledge of the country, aided by suggestions which are constantly and frequently being made by his check-valuators.

711. In what form is an opportunity given to the check-valuator to correct the previous valuation; is an abstract of certain portions of the original valuation sent to him, or is the entire valuation sent to him, with directions to re-survey certain portions?—The process he follows is, when he gets the field-maps that the first valuator had, and has the lots of land there marked upon those maps, is to value those lots irrespective of any knowledge or acquaintance whatever with the previous valuation; so that his valuation is quite an independent valuation from the other in the first instance; the two valuations are then compared; and where any material difference exists between them, he is called upon to explain the cause and give reasons why he did so and so, or why he made such and such suggestions, or what amendments he recommends to Mr. Griffith to have done. All that is done by means of correspondence with Mr. Griffith's office.

712. The original valuation would be checked by reference to the value of other lands of which the prices had been previously agreed upon?—Mr. Griffith's object being to carry out an uniform scale of valuation, he is anxious to have all his valuations made in the first instance upon that one scale, to correct the deviations of the valuations: to steadily uphold that scale is one of his chief difficulties in the matter.

713. You carry on your valuation totally irrespective of rents, or the value of the tenant's interest, or what interest he ought to have, but simply with reference to the price of certain lands, with which you originally commenced?—Probably it would be more correct, instead of the term "value," to say "quality of the soil," because that is but one ingredient in the valuation; I have already stated, I think there are several matters for consideration before you can come at the final value.

714. But still, all those subsequent considerations are also tested by reference to similar circumstances affecting the value of the lands where you first commenced your valuation?—There is in every branch of the valuation a constant reference to what has been previously done, for it is an uniform valuation that the Act of Parliament requires.

715. Sir *W. H. Barron.*] You said your process was first to value the land as to the soil, and then you talked of the climate and markets, and you said the most important point then remained, the culture. Now I want to ask you, how you bring what you call the culture of the soil into consideration; what is your view of it?—The lands are first priced as if they were in an ordinary situation, what Mr. Griffith terms an ordinary situation, neither the best nor the worst

 situation,

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situation, and he also supposes the ordinary state of culture for the kingdom; but different localities have different modes of culture, and Mr. Griffith's system is, where the culture is good in any particular locality, to add a per-centage to the ordinary price; where the culture is very bad, to deduct a per-centage from the original value, and it is done in that manner in Mr. Griffith's office, full attention being given to the suggestions of the different valuators, the state of culture of the country being before him.

716. Then I am to understand from that explanation that two farms adjoining one to the other, and precisely of the same quality of soil, the one exceedingly ill cultivated, and the other very well cultivated, would the one be valued much higher than the other according to that process?—Not by any means; it is the state of culture in the district, not of each particular farm, which is kept in view.

717. Then is not the fact that which I have stated?—No; I may be permitted to remark, that it is an exceedingly difficult thing for a valuator to divest himself of the impressions which either very good or very bad culture will create in him, and to a small extent I feel confident that it influences in almost every case; but I do not think it influences beyond a small extent.

718. Then the good or the bad cultivation does not affect your valuation in such small instances as I have just now been alluding to, such as the care of two farms?—No, certainly not.

719. Then where does that commence, or where does it end; does it extend to a whole barony, or merely to a parish, or how do you bring the process in your own mind into operation?—Generally we report upon each parish, I think; but however, there are many cases where parishes are so extensive that it might be necessary to make two, or perhaps more divisions of it, in speaking of the culture of that parish.

720. Did it never occur to you, through your experience in these matters, that the culture in reality is nothing whatever to say to the value of the soil?—Many soils would be of very little value without culture.

721. Does the mere manner in which a man cultivates his farm, or in which one parish is cultivated, alter in the least the real value of the soil?—It does not alter the natural quality of the soil materially; but the value of the soil depends very much upon the amount of produce you can extract from it.

722. But a man who cultivates badly, it is well known, will not extract one-half what a man who cultivates well, will extract from soil?—He will not.

723. Then you cannot say it alters the value of the soil *bonâ fide*?—No, it does not alter the quality of the soil *bonâ fide*, but it is not the individual intelligence of each party that guides Mr. Griffith, but the average state of the culture of the district; neither the very best nor the very worst cultivated farms, but what may be taken as the average culture of the district.

724. Lord *Eliot.*] A valuation so made, then, ought to be of a permanent character?—In any country where the process of culture is undergoing alterations, and becoming better every day, of course the value of the land is undergoing alterations.

725. A valuation founded upon the permanent productive power of the soil would be permanent; but not so where, as an element in the valuation, the state of culture is taken into account?—The natural quality of the soil is the most important consideration in determining the value of land; but it is only one item in the calculation; the state of culture is very important, perhaps the next in importance.

726. Then it would be necessary, would it not, to provide for a periodical revision of the valuation, based upon those principles?—Certainly, I should consider the value put upon land now, may be very different from the true value, we will say 20 or 30 years hence.

727. Is there any provision made in the existing Act for a revision of Mr. Griffith's valuation?—I believe none whatever.

728. Sir *H. W. Barron.*] Then according to your view of the value of the soil, a parish which is badly cultivated would be valued lower than a parish which is well cultivated; for instance, in parts of Donegal, if I am not misinformed, the cultivation is very bad?—It is very bad.

729. And in parts of Meath and Kildare it is very fair?—Average, I should say.

730. Now, then, we will take a parish in Kildare, where the cultivation is tolerably good, and it is supposed to be the same soil as a parish in Donegal where

where the cultivation is very bad; according to your system the parish in Donegal would be valued considerably lower than the parish in Kildare?—The state of culture being worse, of course it would be valued lower; it would be finally made out lower.

731. But still the parish in Donegal might, in its original state, have quite as good a soil, as good markets, and as good climate as the one in Kildare?—It might.

732. *Chairman.*] In the case put would the valuation of these two parishes be the same by the valuator before the alterations were made in the office?—If the valuator is steady in carrying out Mr. Griffith's system, his field prices would be the same in all cases.

733. By his prices you mean value?—I mean his field prices, not the final value; that is a different question: the field value supposes the ordinary culture of the country.

734. Supposing that a parish were of the extent of 10,000 acres, and that in one part of the parish the cultivation is much better than in the other parts, do you think it necessary to divide that parish into two portions in your report?—Where the system of culture would vary so much as to create a material difference, I would, in that case, draw Mr. Griffith's attention particularly to it.

735. Sir *H. W. Barron.*] You have made use of the word "prices" very often; I want to know how you apply it?—It is a question not easy to make understood at once; when we meet with a certain quality of land, we will say worth 20*s.* an acre according to Mr. Griffith's scale, we put down a price, say 20*s.* upon it; we go on a little further upon the same townland, and we meet another quality of land worth 5*s.* an acre less, and we put it down at 15*s.*, another quality at 10*s.*, another at 5*s.* Those figures I call the prices.

736. Has that any reference to the letting prices of the district?—No, not at that time, any reference whatever.

737. Then are you limited by Mr. Griffith in the number of prices, we will call it, that you value the land at?—No, the land valuator is left a full discretion as to his field prices.

738. What is your lowest?—In answering that I would divide land into two classes; in arable land we have rarely any below 5*s.*, and very rarely any higher than 30*s.* an English acre. There is every intermediate price.

739. And in towns?—That is an after consideration; I was speaking of the value of our field districts; in mountain districts we have land as low as a farthing an acre.

740. And after putting all considerations together, it runs up how high?—In the neighbourhood of Belfast, there was land valued as high as 4*l.* or 5*l.* an acre; but such are extreme cases, only in the neighbourhood of very large towns.

741. *Chairman.*] Suppose in a district of the same value originally, and that the nature of the culture upon one portion of it improves, say that one half is under good cultivation, the other half under bad cultivation, what different percentage to the one is to be added on account of the state of cultivation of the district?—In the county Wicklow, where I am at present employed, I have known, for good culture alone, I may say 25 per cent. to be added; but in stating that I state an extreme case.

742. On first-class land it is more?—On all the lands in that district in which the culture is supposed to be good.

743. Then in that portion of this district, where you report that the cultivation is inferior, a farm well cultivated would be placed at the inferior value of the cultivation around it, and in the district where you reported good cultivation, and 25 per cent. was added on account of that good cultivation, a farm ill-cultivated would be put at the high value imposed upon the grounds around it?—Such cases do occur, but I would rather speak of them as exceptions to the general rule.

744. But by the rule you have laid down for your conduct such would be the case, supposing the case to occur?—Certainly.

745. Mr. *Vesey.*] Did I understand you to say that the field prices laid down by the first valuator supposed the land in the ordinary state of culture?—Yes.

746. Then do the field prices bear the same relative proportion in all parts of Ireland?—That is Mr. Griffith's system.

747. Does Mr. Griffith retain in his office a table of all those field prices?—Yes; all the documents are sent to his office.

 748. Can

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748. Can Mr. Griffith, at any subsequent period, make those field prices applicable for any purpose that may be required?—He can.

749. Of what size are the districts, generally, from whence the average state of cultivation is taken?—They are chiefly baronies, I think; but I would say also, that in forming an opinion as to the average culture of the county, Mr. Griffith takes in a more extended view of that county than merely confining himself to a barony.

750. Lord *Courtenay.*] Is a barony the smallest division you take into account in considering the state of culture in any district?—I should say it is generally a barony from which the impressions are formed, unless there is something manifestly to the contrary.

751. *Chairman.*] Your first report therefore would be that each barony is in a certain state of cultivation?—Yes, in ordinary cases.

752. What extent of district would lead you to make a report as to the better or worse cultivation of the district?—I should not like to limit myself as to any extent; but in my own experience I think it rarely comes within anything under a parish, unless there were something very peculiar indeed, which but rarely occurs.

753. Lord *Courtenay.*] If a farm is better drained than a neighbouring farm, or the fences are in better order, are those matters taken into account or not, in ascertaining the value?—Those which are permanent improvements are taken into calculation upon the spot, and before what I have called "the price" is put down; that is, whether I shall price a division of land at 18*s.* or 20*s.* may depend very much upon the state of fencing and the drainage of the lot. That I take into consideration in the pricing; it is a particular local circumstance affecting only the lot of land then under consideration.

754. That fencing being perhaps the work of the tenant?—It might be so.

755. *Chairman.*] Supposing that you put down the average cultivation of a barony by any mode by which you express the ordinary mode of cultivation, and that you find a particular farm drained and well cultivated to an extent beyond all the district around it, how would that affect the prices which you would put down for that farm, supposing the farm to be of 100 acres?—The field price includes the value of the drainage. A piece of land, the drainage of which was permanent, might be priced at 15*s.* an acre, whereas the same land, if it were not drained, might not be priced at more than 5*s.*, or perhaps not so much; and therefore every variety of price between those two will arise. The price depends very much upon the nature and quality of the soil. It is the cultivation of the district, and not the farm, which is considered afterwards.

756. The ordinary valuator in the first instance strikes out the quantities which constitute each lot, and the value, and marks them upon the field map?—He does.

757. Is the map so marked by him sent down to you?—It is.

758. Have you frequently to make corrections as to his quantities and value?—Very rarely; some cases have occurred, but I would say rarely, where I thought it necessary to divide the lot; instead of leaving it in one lot, to make it two, where they were of different qualities of soil; but I would say such cases very seldom occur.

759. By the new arrangement, Mr. Griffith now requires that the lots of valuation shall, as far as possible, coincide with the boundaries of farms?—Such are his instructions to his valuators.

760. In practice, where farms are small, suppose about six acres, do you value lots of qualities together, irrespective of the boundaries of such small farms?—Where farms are so very small as five or six acres, the valuators generally include three, or perhaps four of them.

761. To what extent of farms would you consider yourself at liberty to include several farms in one lot?—Mr. Griffith's instructions to his valuators are not to put above 30 or 40 acres in a lot; rarely to exceed that; and if they carry out those instructions, they cannot include more than four or five farms in a lot.

762. Then two farms, of 15 or 20 acres, adjoining, that were of the same quality of land, would be valued together, irrespective of the boundaries of those farms?—I should think not, latterly especially; if two farms, of 10 acres each were very distinctly marked from each other by fences, shown upon the Ordnance Survey, probably in that case the valuators would make them separate, even where the soil was of the same quality.

763. Suppose

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763. Suppose that a similar lot of value very distinct from an adjoining lot of value, were to run through two or three or more farms, would that lot be valued separately, without reference to the other land that was in those farms? —In small farms, where two or three of them should go together, there the object of the valuator alone would be to separate the different qualities of soil.

764. What mode do you take to ascertain what the letting value of ground is in the district which you are valuing?—Chiefly by inquiring of the persons resident in the district as to the prices for produce they can get within that district, and also what is the common letting rent at which lands are let in the neighbourhood.

765. Then you have reference not only to the prices of the neighbouring markets, but also to the actual letting value of land, as affected by the demand for land in that district?—Yes, in order to ascertain what is the letting value of land in that district.

766. Supposing that land, by your ordinary scale, were valued by you at, say, 20 *s.* an acre, what difference have you known in the character in which that land has been regarded on account of the alteration made in reference to the letting value of that, taking an average case?—In the north of Ireland Mr. Griffith's valuation of land is probably from 30 to 40 per cent. under the letting value; when I speak of the north, I would rather confine my observations to the counties of Down, Antrim, Armagh, and part of Tyrone; 30 or 40 per cent. below what I should call the full value of the land.

767. By the word "full" do you mean the value at which an ordinary landlord residing in the country, and in the rank of a gentleman, would be expected to let the land at?—There is very great variety with regard to the letting of land; I would rather be inclined to say what is called the full letting value is that which is very common upon estates of moderate size.

768. By full letting value do you mean the ultimate value that might be obtained by dividing the land, and letting small portions to cotters?—The rent that is common in such cases; it is very difficult to give an answer to the question, which applies generally, because it varies materially in different places.

769. The question has reference to your own answer as to what is the full letting value; do you mean by that the ultimate price which would be got by parcelling out the land to cotter tenants, and obtaining the greatest price which could be obtained for the use of the land?—I should not like to go so far as to say it is the greatest price that could be obtained, but I should think it to be the highest price that farmers would be likely to continue to pay.

770. Lord *Courtenay.*] Are you speaking of letting by valuation or by tender? —Upon small estates it is not very common to let by valuation; but I should say, as far as my own observation goes, where it is let by valuation, the rent is more moderate than where it is let by tender.

771. Then, when when you speak of the full rent, do you speak of such a rent as would be obtained upon letting by tender, or such a rent as would be obtained upon letting by valuation?—I should say the rent obtained upon letting by tender would be more likely to be a full rent.

772. *Chairman.*] When the valuation has been checked by you, what is the next operation that takes place in the office?—Lists of all the townlands and of the value put upon them are made out; the different per-centages to be allowed, either in addition or reduction, as the case may be, are then applied by Mr. Griffith and the persons engaged by him in the office.

773. So soon as that is done, how is the public interested in the result, made aware of it?—The public are not made aware of it until the lists of the entire barony are printed and published, according to the provisions of the Act of Parliament.

774. In what form is the public made aware of the result?—There are printed lists of the townlands, and the value put upon each townland, posted throughout the barony.

775. Then is the valuation of each townland printed as one quantity, or are the portions of which the townland is composed also given?—They are printed as one quantity; the only distinction made is in the different kinds of property, house property and land property.

776. You give the extent of the townlands in acres, their total value, and the value of the houses in the townland?—The value of the houses, as required to be published by the Act of Parliament.

 777. What

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777. What means have the public of ascertaining the correctness of the details from which the total valuation of the townland has been made up?—They have no means whatever of ascertaining it until the committee of appeal meets, when Mr. Griffith furnishes the books in which the details of each townland are given.

778. How long is that after the valuation takes place?—That depends upon what time Mr. Griffith publishes the list; there is a certain time allowed by law, I think it is six weeks from the time of the publication, but I am not exactly sure; a reference to the Act of Parliament will explain.

779. Does Mr. Griffith himself, or one of his officers, attend the committee?—He attends the committee himself; he must be chairman of that committee, according to the Act of Parliament.

780. What statement as to the relative value of the different tenements contained within the townland does he afford to the committee?—In cases of appeal, where it is necessary to refer to the townland, I have frequently observed Mr. Griffith make out from his books the value of farms for the purpose of satisfying the minds of the appellants as to the value which was put upon different farms forming a portion of the townland; it is a matter of applotment, which can be done by persons acquainted with Mr. Griffith's system of valuing, and in the habit of observing these books and reading them, and aware of how it is done.

781. All that each occupier can ascertain is the relative value of his lot as compared with his neighbour's?—That may be ascertained from Mr. Griffith's books in a great number of instances. As I think I have already stated, where the farms are very small, two or three are comprised in one lot, it is then a matter which cannot be done without going to the land to subdivide those lots again.

782. In the case of lands adjoining towns, where local demand affects their value, what is the greatest difference you have found between the valuation you have placed upon such land, with all the additions your rules prescribe, and the actual letting value?—I cannot call to my recollection at this moment what is the greatest difference; but I have observed a very considerable difference indeed. Perhaps I am not far from correct when I say I have observed a difference so great as 70 per cent. between the highest letting value and Mr. Griffith's value.

783. You are speaking of 70 per cent. difference between your valuation and rents which are actually and *bonâ fide* paid for the occupation of those lands?—I am.

784. To what distance around towns do you find that this large increased value extends?—It depends altogether upon the extent of the town and the nature of its population.

785. Take Dundalk, for instance; did you value lands about Dundalk?—I valued some lands in the neighbourhood of the town of Dundalk.

786. Did so great a difference between the valuation and the letting value occur there?—I am not prepared to say it occurred in that particular place; the general impression I have is, that in some of the towns in the north of Ireland there were considerable rents given for town parks.

787. And to what distance does that extend from the town?—It very rarely extends to two miles; I should say about a mile would be the outside to which the influence of a moderate sized town increases the value of land; but, however, I am not fully prepared to give an answer upon that point without further consideration.

788. Where you found so great a difference as 70 per cent. between your valuation and the letting value, what report would you make to Mr. Griffith upon that, and what would be the final result upon the valuation as returned to the county?—I would report, that lands in the neighbourhood of that town let exceedingly high, for what we term accommodation rent; and that his system of valuing lands around towns would not at all come up to those rents. When Mr. Griffith came to compare his valuation with the rents which he would ascertain were given around that town, he would be able to account for the difference by means of my report; that it was for accommodation, and not for agricultural value those rents were given.

789. Then in what proportion would Mr. Griffith raise the ultimate value of the land as published, on account of that difference of value?—Mr. Griffith has general

general rules, which he has laid down in his instructions, by which he applies certain additions to land in the neighbourhood of towns. In ordinary cases he would be guided by those rules, where there is a special report, either by adding considerably, or by deducting considerably from the ordinary value; he would probably be guided by such report.

790. He would sometimes vary from his own rule?—Yes; it is impossible to lay down a rule that would be applicable to every case.

791. Lord *Courtenay.*] That high value depends in a great degree upon the population of the towns, the state of the roads, and so on?—Yes; the facility of getting manure out of the town frequently affects the value of the land.

792. There are certain tables put into the hands of the valuators?—Yes, for the purpose of classifying the extent of population and other circumstances, inasmuch as the same population in one town may cause the land to be of more value for agricultural purposes than an equally numerous population in another town.

793. *Chairman.*] Have you had any opportunity of ascertaining the correctness of the valuations made for poor law purposes?—To a very limited extent only.

794. Have you had an opportunity of comparing the valuation of the district for poor law purposes with the valuation which has been conducted under your supervision for county purposes?—I have in one or two instances.

795. Which were they?—In the Mullingar Union I have had an opportunity, and in the Drogheda I also had an opportunity.

796. To what extent did the poor law valuations in these unions differ from the townland valuations?—As well as my recollection serves me, I think in the Mullingar Union Mr. Griffith's valuation is not so much as 20 per cent. under the poor law valuation: I think in the Drogheda Union it is.

797. Lord *Courtenay.*] How do you compare the two valuations, townland by townland, or one valuation with the whole of the other?—Townland by townland is the mode I speak of.

798. In these two cases?—Yes; Mr. Griffith's valuation being supposed to be so much under the value, I was anxious to compare it with the poor law valuation.

799. When you say Mr. Griffith's valuation was 20 per cent. under the poor law valuation, do you speak of that as being the case in every townland?—I mentioned 20 per cent., as my general and first impression, as the difference between the two valuations; but, however, there might be cases where it was more.

800. And in some it might be less?—Yes.

801. In your judgment what would be the average difference?—I should not like to speak positively, as it is some time since I made the comparison.

802. *Chairman.*] Did the valuators for the poor law in these two unions make use of Mr. Griffith's valuation to guide them?—I am rather inclined to think not, because, if my memory serves me, there were some portions of the union valued before Mr. Griffith's valuation was published, so that they could not have made use of it; but I cannot speak with certainty about it; it is so long ago, I cannot recollect the dates correctly.

803. Have you had an opportunity of ascertaining the mode in which the poor law valuators have conducted their operations in the district where you yourself have been valuing?—I have had the same opportunity that is open to every member of the public; nothing more than that, by looking at the books and comparing them with Mr. Griffith's valuations, or any other valuations which I might test them by.

804. Is it your impression that the poor law valuations have been generally conducted well or otherwise?—I am inclined to think that the poor law valuation has been in a great many cases done, I should say, tolerably well; there are other cases where it certainly did not afford satisfaction to many of the occupants in the country, and a few of those have come under my observation.

805. Were the class of persons who were employed as valuators a class of persons likely to form a good and right valuation of lands in the district?—So far as I have had opportunities of observing them, I think they possessed the capabilities.

806. Were they farmers?—In a good many instances they were agriculturalists, belonging to the class of farmers,

807. Is it your impression that the poor law valuation is much below what you

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you call the letting value of the land?—I am inclined to think it is below the letting value, but not very much.

808. When Mr. Griffith has completed his valuation of a townland, supposing the individual occupiers not to have attended the committee of revision, what opportunity have the occupiers of the townland subseqently of ascertaining the relative value at which their lands have been valued?—The individual occupiers have no opportunity of ascertaining that until Mr. Griffith, according to the instructions given by the Act of Parliament, lodges the books with the county treasurer, who is then to furnish a copy of the books to the high constable of each barony, and when in his hands each occupier has a right to see them, and then can ascertain what value is put upon that portion of the townland which he occupies.

809. How can the occupier ascertain the portion of value which is placed upon his own individual tenement, inasmuch as the name of the occupant is not given or required to be given by the Act of Parliament?—By a reference to the map he can ascertain what value is put upon his farm, or upon that portion of the townland upon which his farm is situate; the boundary lines of the lots are given upon the map, and each occupier then can find out his own portion.

810. Each occupier must find out his own portion by reference to the map?—By reference to Mr. Griffith's books and map.

811. He must find out his own portion by the book, inasmuch as the names are not given in the map?—He finds out his own portion upon the map, and the map refers him by a number to the book.

812. Practically, can a farmer ascertain the value of his land without reference to some other competent person?—No, I should rather say not, for farmers are not much acquainted with maps, and are not ready in referring to them and ascertaining the situation of their own farms.

813. Should it be determined to make Mr. Griffith's valuation a tenement valuation, that is to say, that every house within the district, and every separate farm should be separately valued, do you conceive that would add much to the trouble and expense of the valuation?—It certainly would add to it, but I consider it would not be a very great additional expense.

814. Are you obliged to value every tenement, though from its lowness of value you afterwards exclude it?—Every tenement is not valued; for instance, a great number of houses; all houses under 5 *l.* are not valued.

815. Must there not have been a valuation to a certain extent to ascertain the fact of their being under 5 *l.* in value?—Yes; but it is not a very difficult matter to ascertain, on the first view of the house, whether it would be worth 5 *l.* Mr. Griffith's instructions to the valuators is to value every house which comes up to 4 *l.*, which are subsequently rejected by him and not included in the return; but lest any house should be omitted he has given those instructions to his valuators.

816. Then, virtually, you value all houses down to 4*l.*?—Such are Mr. Griffith's instructions, and I have every reason to believe they are carried out.

817. As a check-valuator for the district, if referred to you, would you not look to the valuation to ascertain whether all houses which you conceive to be of the value of 4 *l.* were included?—Certainly.

818. Lord *Courtenay.*] You speak positively to that fact as regards your own observation and experience?—Yes, certainly; Mr. Griffith takes particular pains upon the point, for he gets two valuators to value all the houses in each district.

819. *Chairman.*] Would you then select those which you thought were of a value between 4 *l.* and 5*l.*, for the purpose of excluding them?—They are struck out in Mr. Griffith's office.

820. They are valued at 4*l.*, and he strikes them out?—Yes; there is no house included in the return, which does not amount to 5*l.* Of course there is a considerable number of houses included by the valuators which are under 5*l.*, and down as far as 4*l.*; but when it is ascertained they will not come up to 4*l.* value, they are struck out; they are not included in the return.

821. Suppose a house, which you have put down at the value of 4*l.*, what rule have you followed to ascertain that value?—Mr. Griffith has furnished us with tables which facilitate us very much in determining the value of a house by measurement.

822. In respect of the 4*l.* houses, which are not to be included in the valuation

valuation of the district, is the same mode of ascertaining the value, viz. measurement, applied?—It is.

823. And how do you determine that the house is not of the value of 4 *l.*?—Those tables are formed for showing the value of the house as if in an ordinary situation, and it will bring out the same result, whether the house is situate in the immediate neighbourhood of Dublin, or whether it is situate in the most remote part of the kingdom, it will bring out the same result according to those tables. There is an after consideration of what should be added to those tables in favourable situations, or what should be deducted in bad situations; that is, the business that is carried on in Mr. Griffith's office, chiefly where he, from his knowledge of the country, is pretty well aware of what is the value of houses, I am now speaking of country houses alone.

824. But by what process do you ascertain, according to Mr. Griffith's rules, that a house is not of the value of 4 *l.*?—It is liable, of course, to all the variety of opinion which the value of almost any article is liable to; for one man may say a house is worth 3 *l.* 15 *s.*, or 3 *l.* 19 *s.*, and another man may say it is worth 4 *l.*; so that it requires an exercise of judgment and opinion upon the matter. With regard to Mr. Griffith's valuation, it must ever be kept in mind that it is the relative or comparative value.

825. But is not the value of a house ascertained by measurement and other considerations?—It is; but that is always supposing the house to be in an ordinary situation.

826. I want to know how far down in the scale of value you apply those general rules and considerations which Mr. Griffith has given?—By Mr. Griffith's instructions, the value of all houses, of whatever value, is ascertained in the same way.

827. So that the rules are equally applied to a house of the value of 5 *s.* a year as to a house of 50 *l.* a year?—If the rules were applied to it.

828. Then, under such circumstances, would there be any great increase of difficulty or expense in making Mr. Griffith's valuation a tenement valuation, inasmuch as in respect of houses, you are obliged, at present, to apply the rules of valuation to every description of house?—It would very much depend upon how far you would go; if you go down to the cabin, which would not be worth 10 *s.* a year, that would include a great number of houses, and of course a great deal of additional labour.

829. Have you not stated, that however low down the value of a house might be, still you applied these general rules in ascertaining its value?—I think I have already stated that Mr. Griffith does not value any lower than 4 *l.*

830. Practically, how would you ascertain the fact of whether a house were of the value of 4 *l.* or not?—By inspection.

831. By the appearance of the house, you would judge whether it was a house to which Mr. Griffith's rules for valuation ought to be applied or not?—Certainly you could decide in that way.

832. Then every house must still be inspected and valued in your own mind?—Every house; the valuator is bound to look at every house upon the townland.

833. And upon every house you place a separate value?—Those houses we observe by inspection will not approach to 4 *l.* in value we pass by; we put a slight mark upon it.

834. Lord *Courtenay.*] You do not value those houses separately?—No.

835. All you do is to decide they are not worth 4 *l.*?—Yes, and pass them by.

836. *Chairman.*] Would not houses such as you have described be easily valued, as there are certain conventional values in each district placed on houses of a certain class, so that it would really not be requisite to apply those strict rules of measurement to houses under the value of 5 *l.*?—I think it probably might; but for purposes of relative valuation it is necessary to go into very considerable accuracy and minuteness, otherwise it would not be a satisfactory valuation; for if one man should find his house valued at 5 *s.* a year higher than another, although it was a better house, he would be dissatisfied. That cannot be done without a close inspection and examination.

837. Should the valuation be required to be made upon the basis of the letting value or the rent which might be expected from a solvent tenant for the house

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and the land; how would you be able to ascertain that without deviating from your present mode of valuing?—The difference between Mr. Griffith's valuation and the letting value of land would be ascertained by finding out the rents and collecting the opinions of intelligent persons in the district.

838. Should it be required to make a valuation which should include every separate tenement within the district, and to take as the basis of the valuation the letting value of the land in that district, and not the uniform scale to which you have been accustomed, do you conceive that it would still be requisite for you to have the ground valued according to your present system, or could you ascertain the letting value without the necessity of continuing the valuation to which you have been accustomed for townland purposes?—I think, for the purposes of a correct valuation, it would be better to follow out and complete the system which Mr. Griffith is now working and has carried out to a certain extent.

839. That is for the purpose of completing the work which has been commenced?—I think it would be better to do it.

840. But supposing the question to refer to those counties in which Mr Griffith's valuation has not yet been commenced, would it not be possible to obtain a good valuation based upon the actual letting value of the land or tenements, without reference to that continuous valuation which has been carried down to the north of Ireland?—I have no reason to suppose it might not be done; but when I stated I thought it would be better to complete the general valuation, I said that with reference to the expense which would be incurred by any other system, as well as with reference to what I should consider the most accurate valuation.

Veneris, 14° *die Junii*, 1844.

MEMBERS PRESENT.

Mr. Colquhoun.	Lord Jocelyn.
Lord Courtenay.	Sir Denham Norreys.
Lord Eliot.	Mr. Shaw.
Mr. F. French.	Mr. Vesey.
Sir Edmund Hayes.	

SIR DENHAM NORREYS, IN THE CHAIR.

Mr. *Robert Purdon*, called in; and further Examined.

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841. *Chairman.*] WILL you refer to No. 25 of Mr. Griffith's instructions to valuators, in which he directs that "in fixing the value upon the land the valuator is to act as if he were employed by a liberal landlord to value land for letting to respectable tenants at the then average price for agricultural produce." Is that the mode in which the valuators would still proceed in commencing the valuation?—In the practical carrying on of the business it is not constantly referred to; but it was upon that principle that Mr. Griffith's scale was originally framed.

842. But that is not the practical rule that is now acted upon in carrying on the valuation?—No; it being a comparative valuation, it is the comparison with other lands that is chiefly attended to.

843. And you have no reference now to the value of land, as let by a liberal landlord to a respectable tenant?—No further than as it may test what we are at present doing by what was formerly done.

844. In ascertaining the value, you would be guided by a comparison with other lands, and by no consideration of the question of how much a liberal landlord, letting to a respectable tenant, would require for the use of that land?—If we found that our calculation came to about the same as the landlord let it at, we should probably then test it by something similar which we had met with formerly.

845. In ascertaining the value of the land, which you would return to Mr. Griffith in the first instance as the value of the land, you would be solely guided by reference to other lands which you had valued, and not by the consideration

sideration of what a landlord would expect for the use of the land?—Solely, in the first instance.

846. Then this rule, No. 25, has ceased to be applicable after the first standard was established?—It is not in common use; it has ceased to be in use practically by the valuators. Mr. Griffith, before he finally publishes his list, tests it by a comparison with other lands; he tests it by that as well as by various other means, to try whether there are any inaccuracies.

847. But that has nothing to do with the duty of the valuators?—Nothing.

848. If you were required to commence a valuation of property in Ireland, upon which all taxation should rest, and which should include all tenements, of whatever value, and you should be required to take as the basis of your valuation the actual value of the lands tested by the rent which a landlord might reasonably expect to receive for an average number of years from a solvent tenant, how would you proceed?—To ascertain the letting value of land in each locality would probably be my first process; and having ascertained that, I should test it by a comparison with lands of similar quality in other districts.

849. Lord *Eliot.*] Other districts similarly circumstanced as to markets, and so on?—Yes; when I found districts similarly circumstanced I would have them put down at the same value.

850. Would such a valuation be framed upon the basis of what you had found had been actually paid upon an average number of years for the use of ground of similar quality in the district?—I am at present rather inclined to think it would be somewhat under the amount actually paid upon modern lettings.

851. Sir *E. Hayes.*] How would you ascertain the letting value?—By inquiry from the owners of the property and the occupiers.

852. *Chairman.*] Would you assume certain lands that were found let to industrious tenants, who appeared to be in what you considered a comfortable state, as a standard of what the value of similarly circumstanced lands ought to be?—If I considered that the system of culture carried on by such a tenant was the ordinary culture of the country, I would.

853. For instance, if you found that a tenant living in what you considered a respectable station had actually paid for the use of certain lands a certain amount, you would conceive that other persons might be able to pay for similar lands at least an equal amount?—I should not like to adopt a culture which might be followed by one or two individuals solely as the standard culture of the district.

854. Mr. *Colquhoun.*] But what would you take as the standard of the district; would you take the worst quality of culture in that district, or would you take something which you conceived, from your knowledge of farming, to be good culture?—What from my knowledge I conceived to be the average culture of each locality.

855. But might you not find in some localities very inexpert and rude farming prevailing?—You would in particular cases, no doubt.

856. And would you in those cases take as your standard the highest quality of that rude farming?—No, I would endeavour to embrace the whole of the farming in the district within my view, and take the average of that as the standard of culture.

857. Supposing that over the whole of the district very inexpert and rude farming prevailed, which I take to be the case in some parts of Ireland, how would you deal with such a case?—I should take the standard of culture as low in that district.

858. *Chairman.*] You would take the average state of the science of cultivation as your standard?—It is a most important ingredient in any calculation connected with the value of land.

859. Mr. *Colquhoun.*] Then in the case I put you would not look to the condition of the tenant, as the condition of the tenant would naturally be rude and uncomfortable if the culture was rude?—It generally follows.

860. Then when you speak of a solvent tenant living in comfortable circumstances, you would expect in many parts of Ireland the tenants would be impoverished, and living in very uncomfortable circumstances?—Certainly; you must take the district as you find it.

861. So that you cannot take the tenants living in easy circumstances as a standard

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a standard of value in many districts in Ireland?—In forming a standard I should be disposed to make the tenant's portion of the produce rather greater than I am satisfied is common in valuations made by the tenants themselves.

862. What would you consider a fair proportion for the tenant?—That depends altogether upon the state of culture.

863. Lord *Eliot.*] Do you, in calculating the amount of rent, begin by calculating the amount of produce?—Certainly.

864. Then what proportion of the produce would you consider as constituting the rent?—It would vary according to the state of culture and the quality of the land.

865. Can you state any average, under ordinary circumstances; what proportion of the produce you consider to constitute the rent?—I could not at once state what might be considered an average applicable to the whole kingdom, for it varies much.

866. Sir *E. Hayes.*] You stated you would endeavour to ascertain the letting value by inquiry, and you also stated you thought the letting value was, generally speaking, under what was ordinary in modern lettings; I want to know upon what grounds you form that opinion?—From a very extended observation of the condition of persons living by farming.

867. *Chairman.*] From what you have stated, am I to understand that you would estimate what you would consider the rent which could be paid by a farmer, to enable him to live in easy circumstances, by the state of things in each district, and would not attempt to take one standard as the standard of what easy circumstances might be for the entire of Ireland?—I consider there should be a separate calculation for each district.

868. Do you consider as the value of land that which would be paid for the use of it, taking an average number of years sufficiently large to include any probable variations of prices and fluctuations of crops, allowing the tenants or occupier to live in what you would consider easy circumstances, as connected with the general station of farmers in the district?—I am inclined to think that the amount which might be offered, and even paid for it, in Ireland, is rather above the true value of the land.

869. In going to ascertain what the true value of the land was, should you consider that you ought to take the probable value of the produce of the land for a certain number of years, and to charge against that all taxes or charges, or expenses, which should be payable by the occupier, the profit of the capital he has engaged, the maintenance of his stock and fixed capital, and a certain amount as remuneration to himself for superintendence, which may be considered in the light of wages for stewardship, and that the balance of the gross produce which would remain after the deduction of all these charges would constitute rent, or the fair value which the tenant would be willing to assume for the use of the ground?—It is by such calculation, or one somewhat similar to it, that I would arrive at it.

870. Mr. *French.*] You say you consider the rent paid for land in Ireland is generally high?—I speak so of modern lettings.

871. Do you allude to the value of the land, or the state of the tillage?—Chiefly with reference to the state of culture.

872. What do you consider the average of the modern lettings to be?—That is a question which I am not immediately prepared to answer, as applicable to the whole country.

873. You can state what the average rental of Ireland is?—I should say, in the midland parts, I think the average is 25 *s.* an Irish acre. It varies according to the quality of the land; sometimes it is as low as 10 *s.*, sometimes as high as 40 *s.* for an Irish acre.

874. What does 40 *s.* an Irish acre amount to for an English acre?—About 25 *s.*

875. Mr. *Vesey.*] Do you get as much as 40 *s.* an acre for arable land, or is it only upon grazing farms?—I think for good arable land they do; but the question I understood was as to the average, and I confined my answer to the midland counties.

876. Lord *Eliot.*] Does your observation enable you to say whether there is any difference in the rents paid to the large landed proprietors and the smaller proprietors and middlemen?—I have reason to believe that on the estates of the larger proprietors rent is more moderate.

877. You

877. You are not able to say what proportion the one bears to the other?—I am not immediately prepared to state what is the exact proportion.

878. In reference to your previous answer, as to what should constitute rent, or the value you would place upon a farm, would it be requisite to make such calculations for every farm, or would not the making of such calculations occasionally suffice for the district, and the valuation of the rest of the district would be a matter of comparison with the lands in respect of which the calculation may have been made?—In a valuation for general purposes that would probably be the best mode of carrying it out.

879. Mr. *Colquhoun.*] You would take as the basis of your calculation in estimating the value of land the amount of produce which could be drawn in the then state of the culture of the district from that land?—It would be by such a calculation I should arrive at it.

880. You would readily admit that if the culture is improved the amount of produce will be greater; but taking the culture of any district, you would estimate what would be the probable amount of produce from the land in the then state of culture?—I would.

881. Do you find great varieties in Ireland as to the amount of produce which is reserved for the payment of rent?—Very great.

882. Will you state to the Committee what are the different amounts of produce which have struck you as being retained for rent?—It varies very considerably; upon good land, land of the best quality, the landlord's portion would probably be one-fourth; upon lands of an inferior quality it might be only one-fifth; and upon poor lands probably not more than one-sixth of the produce; and that is solely with reference to what I may call tillage farms. Upon grazing lands the landlord's portion of the produce is much greater: it amounts upon good land probably to two-thirds of the produce, and even more on good grazing land; upon inferior land it would amount, may be, to one-half.

883. *Chairman.*] When you state the landlord's portion as one-third, or one-fourth, or one-sixth, is it not still a question of the difference between the gross value of the produce of the soil and the amount of outgoings to which the tenant would be liable in managing it?—It is.

884. Sir *E. Hayes.*] Have any lands at very low rents, under old leases, come under your observation?—They have.

885. Do you think the tenantry, under those circumstances, are very much better in their circumstances than others?—Where the tenant is industrious, I find it to be generally so.

886. That is, where the culture is improved?—Yes.

887. Mr. *Vesey.*] What grounds have you for saying the landlord receives two-thirds of the produce upon grazing farms?—By a calculation, I can show that is about the landlord's portion.

888. As to grazing farms, do you take into your calculation upon the debtor side the gross produce?—The gross produce.

889. Upon the creditor side, do you take into consideration the interest of capital upon the purchase of stock?—That would be an item of calculation.

890. Also the taxes to which that farm is liable?—The county cess.

891. Do you take into calculation all taxes?—Yes; such taxes as the county cess were considered by me previous to the imposition of the poor-rate; I did not take that into consideration.

892. The general taxes?—Yes.

893. Did you also take into consideration the profit upon capital which a tenant ought reasonably to expect to derive?—In such calculation I would allow an interest upon the money embarked.

894. Besides that interest, you do not take any profit upon capital for the maintenance of the tenant and his family?—The profits come from the speculation.

895. Then, in fact, the only items you put to the credit of the tenant upon that farm are taxes, and the interest upon the outlay of capital?—Labour and superintendence also.

896. You take the superintendence also into calculation?—Yes, I do.

897. Then are there not the same number of items to be placed to the credit of a grazing farm that there are to the credit of a tillage farm?—Yes, but they are of a smaller amount; there may be the same number of items, but they

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would be of much smaller amount; for instance, labour upon a tillage farm is a very large item.

898. But the interest upon capital upon a tillage farm is not so large as the interest upon capital upon a grazing farm?—Generally speaking, it is not in that country.

899. Then does not the difference between the interest upon capital upon a tillage farm and the interest upon capital upon a grazing farm go to balance the difference between the labour upon the one and the other?—I presume it would not exactly do it, but to a certain extent it might.

900. But is there such a difference between the two as to warrant you in saying the landlord would derive so much greater a portion of rent from a grazing farm than he would from a tillage farm?—Probably not, when viewed in that way; but practically you will find that the landlord upon a very good grazing farm, such as I speak of, gets in the shape of rent two-thirds of the produce.

901. Does your opinion result more from practical inquiry than from any calculation you have made?—I have made calculations bearing upon that very point, and it runs pretty closely to what I observe to be the practice; I am, of course, speaking now of the value of good grazing land.

902. *Chairman.*] Practically, you find in this grazing land which you spoke of, the amount of expense, whatever head it may be cast under, either as profit of capital, or as labour, or anything else, is so small in proportion to the value of the gross produce, that it leaves a larger balance payable to the landlord in rent?—It does. To put it in a shorter way, it would be this: if the tenant can produce three guineas from each acre of land, he will have two guineas rent to pay.

903. Mr. *Vesey.*] You say you place the profit of capital as the maintenance of the tenant?—No, I would not put it as maintenance.

904. Would not you put as one of the items to his credit the sum which may be laid aside for the maintenance of his farm and his family?—In such calculation as we are now referring to the farmer must provide for his maintenance by a certain per-centage upon the capital embarked, as also by the portion of the labour which he himself performs.

905. *Chairman.*] He charges that as labour and remuneration for his stewardship?—Yes.

906. Which is altogether independent of the profit of capital?—Yes.

907. Mr. *Vesey.*] Have you known many instances of a salesmaster in Liverpool laying out capital in the purchase of stock in Ireland?—I am aware of that having been done.

908. Where that is done, the farmer has to pay the interest of the capital of the salesmaster in Liverpool?—So I should presume.

909. Do you know it of your own knowledge?—I cannot speak to what may be the private arrangements between parties.

910. Can you infer it from the general course of business?—I should infer that the salesmaster would receive a benefit. I have heard it stated that his profits in the first instance are small, but the cattle being sent to Liverpool and sold by him, he has a broker's profit upon the sale.

911. So that in that case you would not put to the credit of the tenant the maintenance of himself and family separate from the profit upon the capital invested?—The maintenance of the tenant will depend upon what the profit upon the whole transaction together will be.

912. Then the maintenance of the tenant you always place as one of the items in a tillage farm?—The maintenance of the tenant must be composed of his profit from the transaction, and also the labour he is able to perform himself.

913. Is it not the case in many tillage farms in Ireland that there is no outlay of capital on the part of the tenant?—It is frequently very small; but I should think in every instance there must be some. I do not see how a farm can be cultivated without some outlay of capital.

914. Then do you not separate the maintenance of the tenant from the general expenses of that farm in the letting of a farm?—In many parts of the country it is very difficult to do so, for the person who farms the land is the actual labourer himself.

915. Mr. *Colquhoun.*] You have stated that a variety often occurs in rent, from

from one-fifth to one-fourth of the produce, arising from the different qualities of the soil. Now, is there not a variation in rent arising from an entirely different cause; from the intensity of competition?—Competition certainly has the effect of forcing up the amount of rent.

916. And is it not the case, that in parts of Ireland, upon large estates for example, rents are charged at a proportion considerably lower than upon smaller and more subdivided estates, where the rents upon the same qualities of soil are much higher?—I have observed such to be the case in many instances.

917. Then in such cases how would you proceed in your valuation: you would not consider the quality of the soil sufficient to guide you, nor would you consider the amount of rent sufficient to guide you?—I should not wish to say; I would confine my observation to what was done upon a ny particular estate or property; it is what is the state of the soil and the state of the culture of the district that would guide me in fixing what I would consider to be the standard for that district.

918. Then supposing you found in the same district two farms equal in quality and equal in culture, on one of which a rent of one-fifth of the produce was exacted, and upon the other the higher rent of one-fourth of the produce was exacted, how would you in such a case proceed with your valuation?—If they were equal in quality, and similarly circumstanced, I would value them both alike.

919. Lord *Eliot.*] Has not competition a greater effect upon the rent promised than upon the rent paid; is it possible for a man to pay more than a certain portion of the produce of the soil?—The effect is to diminish his own portion.

920. He may reduce that to the minimum, but still below a certain point no competition can affect rents?—It must immediately correct itself if it does.

921. Mr. *Colquhoun.*] The fact is, I presume from your own observation of Ireland, that competition does in many instances grind a man down to a very bare amount of sustenance, and much below what an English or a Scotch farmer would live upon?—There is no doubt whatever that it does in some instances. I have seen the occupier of a farm of very considerable size, and his mode of living was very little better than that of the labourers.

922. Lord *Eliot.*] And in that case do you apprehend an improved system of culture would not have enabled him to pay the rent he had agreed to pay?—There is no doubt an improved culture would give a larger amount of produce.

923. Do you know any case in Ireland where the rents are so high that an improved system of culture would not enable the tenant to pay the rent?—I have observed such cases, but I should say they are not very common.

924. Mr. *Colquhoun.*] You would agree with the opinion which has been expressed to the Committee, that much larger rents would be exacted in England and Scotland upon lands of the same qualities as those lands in Ireland, and that higher rents could be paid?—Yes, I believe so.

925. Sir *E. Hayes.*] Generally speaking, do you consider that the landlords let their lands to the highest bidder?—There does not appear to be any one rule followed out.

926. Generally speaking, do you consider that the head landlords let their lands to the highest bidder?—No, I think not; generally speaking, the head landlords let their lands at a reasonable and fair rent.

927. By valuation?—When let by valuation I think the rents are more moderate than when let by tender.

928. They must let either by tender or by valuation; what I want to know is, whether, generally speaking, you find the chief landlords let their lands to the best bidder?—I think there are a great many extensive landlords who do not; that they generally get a valuation of the land.

929. Lord *Eliot.*] Have you had much experience in the valuation of lands in England or Scotland?—I have not.

930. Then you are not prepared to say whether a larger portion of the produce of the soil is paid in Ireland, generally, than in England or Scotland?—I am not prepared to state from my own individual observation.

931. Mr. *Colquhoun.*] But if you heard the rent in Scotland was, on good land, one-third of the produce, and on inferior land one-fourth; and you stated that

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that in Ireland it was one-fourth and one-fifth; you would at once infer that rent in Scotland was higher than in Ireland?—It would, of course, follow from those facts.

932. *Chairman.*] Would not that follow, necessarily, from your previous statement, that the expenses being reduced and the profits being greater, the balance payable as rent to the landlord would be larger?—It would. It must be kept in mind that with good culture, such as is to be met with in England and Scotland, the produce is greater.

933. With improved culture, the produce will be greater and the expense less?—Yes.

934. And the balance remaining to the landlord will be greater?—Yes, it will.

935. You would generally consider land as let fairly, at a rent which the farmer, upon an average of years, at the price which he was likely to receive during those years, and subject to the average fluctuations in the amount of produce which he was likely to be subjected to, would be able generally to pay for that land?—That is, generally speaking, the test of a fair letting.

936. Have you been present at many meetings of occupiers who have been assembled to consider Mr. Griffith's townland valuation?—I have not been present at the meetings where appeals were lodged, but I have been present at a great many meetings of committees of appeal, and there heard the nature of the objections made by parties.

937. What is the class of persons who usually object to the townland valuation; is it the landlords or the occupiers of the district?—I think, chiefly the occupiers.

938. Where there are several occupiers in a townland, and no individual interested in the result, is not the amount which each will have to pay so small, whether the valuation be a little higher or a little lower, that no one individual has an adequate motive for disputing the amount of the valuation?—I have no reason to suppose otherwise.

939. Would not Mr. Griffith's valuation have been more attentively scrutinized by the occupiers if each occupier were separately valued and separately named, and were able to compare the valuation of his own land with that of his neighbour?—I have no doubt it would.

940. Are you prepared to state to the Committee in what proportion the valuation framed for poor law purposes, which was based upon the letting value, and which included all tenements, would be more expensive than the townland valuation as at present conducted?—I am not prepared to state precisely how much more expensive it would be, or in what proportion.

941. Can you give the Committee any information generally as to the expense of carrying on valuations?—It very much depends upon what it is necessary to value, the nature of the property to be valued, and its subdivision.

942. Lord *Eliot.*] Are you able to inform the Committee what would be the probable expense of converting the existing townland valuation into a tenement valuation?—I think it might in large districts be covered by an expenditure of about three farthings an acre.

943. And supposing the townland for the future to be carried on as a tenement valuation, what will be the additional expense?—It would be something less, for there is some portion of the inquiry which might be made by the valuators in the first instance.

944. Mr. *Vesey.*] Do you include in that additional three farthings an acre the valuation of all those properties which have not been valued by Mr. Griffith?—No; I do not include any property but that which is at present in the townland valuation, land and houses of a certain value.

945. Are you aware that property is rateable under the Poor Law Act which is not liable to the county cess?—I have a general impression that there is; that there are various other properties besides lands and houses, such as canal property, and mining property.

946. Can you state generally what additional sum it would cost to value those properties?—I am not prepared to state with reference to those.

947. *Chairman.*] The valuation of large masses of property, such as canals, mines, and so on, could be carried on without any great additional expense?—I have reason to think it could.

948. You stated, in your previous examination, that in respect to houses under

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under 5 *l.* value, which are omitted in the townland valuation, but which would be subjected to valuation under the poor law, even at present you are obliged to make a sort of rough valuation of them in order to ascertain the fact whether they be or be not of the value of 4 *l.* or 5 *l.*?—At present the valuators are obliged to value all houses they may consider, from inspection, to be worth 4 *l.*; all of an inferior value are merely looked at, and passed by; examined just to see that they do not belong to the 4 *l.* house class.

949. So that the additional houses which would have to be valued would be only those below 4 *l.* instead of those under 5 *l.*?—Exactly so.

950. Sir *E Hayes.*] In the three farthings an acre do you include the alteration of your present valuation to a letting valuation, or merely the extension of that valuation to a tenement valuation?—The extension of it to a tenement valuation merely; the alteration to a letting valuation would be but a very moderate expense.

951. It is not included in these three farthings?—No; but from the information already obtained, and lying in the office, I think it would be very moderate.

952. Have you any idea what additional expense that would involve?—I am not prepared to state what it would be, further than that I think it would be moderate.

953. Mr. *Vesey.*] If you were to be employed by a Board of Guardians to value a union, what would you charge per 100 acres for valuing such a union?—It would vary in different counties, for example, the cost in the county Meath would be less than in several northern counties; it would depend altogether upon the subdivision of property in the district.

954. Taking two districts in the county of Down and the county of Meath, can you state what you would charge for valuing a union in each of those districts?—I shall be able to furnish the Committee with that.

Edward Senior, Esq. called in; and Examined.

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955. Lord *Courtenay.*] ARE you an Assistant Poor Law Commissioner?—I am.

956. Employed at present in Ireland?—Yes; after having been employed for four years in England and Wales.

957. How long have you been so employed?—I have been employed in Ireland two years; during the last 18 months in Ulster.

958. In what district were you particularly?—In all the unions situate in the counties of Derry, Antrim, Tyrone, part of Donegal, and parts of Armagh and Down.

959. You have also been in the south?—I was for six months there, upon first going to Ireland, in the province of Munster.

960. In what part of Munster?—In the counties of Limerick, Clare, the North Riding of Tipperary, and in part of Kerry.

961. Were you, in either or both of those portions of Ireland, cognizant of the statements by Boards of Guardians on the subject of valuation?—I think I was, to a considerable extent; but the original contracts for the valuation had, in every instance, been taken previous to my appointment, and I had therefore more experience in the examination of that valuation, when made, and in taking the necessary steps to complete it as far as possible.

962. How far were you cognizant of the appointments of valuators?—Not in a single instance.

963. Then are you able to tell the Committee, from your own knowledge or other information, what was the course taken by the Boards of Guardians as to the valuation?—I think I can.

964. Will you be kind enough to lay that before the Committee?—A committee was always appointed, *pro formâ*, to consider whether a new valuation of the union was necessary, and in every instance the committee reported that it was. They then advertised for tenders by competent persons to make such valuation, and a person was elected; of course, some examination was made of his competency and his previous habits. In every instance that I am aware of, a professional person was employed as a valuator of land, and received a certain remuneration, and was limited to a period of time for the completion of such valuation.

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965. Did not the committee draw up certain instructions as to the principles upon which the examination was to be conducted?—I think not usually, as very detailed instructions had been given by the Poor Law Commissioners.

966. Those instructions were referred by the committee to the valuators?—Yes.

967. From your observations of the persons so appointed, are you of opinion that the majority were competent persons or not?—I think they were generally competent persons; some valuations have, however, been considered much better executed than others.

968. Were they generally persons connected with the district by any local circumstances?—I think not; I believe the appointments were very honestly made in the north, where I had the fullest experience; I never remember any local or party feeling having actuated the guardians in the election of a valuator.

969. Are you aware of what was the case in the south?—My knowledge of the south is by no means so accurate as my knowledge of the north, but I should hardly be disposed to make so favourable a statement of the state of things in the south.

970. It was usual, I believe, to define the period within which the valuation was to be completed?—It was.

971. Was that period, in your opinion, sufficient?—I think it was not sufficient. The Poor Law Commissioners were exceedingly anxious that the poor law should be brought into operation at as early a period as possible, and therefore, both in the erection of workhouses and the valuation, things were hurried forward.

972. Supposing the valuator to be elected and to have commenced his work, what would have been the next step taken by the Board of Guardians?—I think the Board of Guardians usually were practically but little cognizant with the nature of the valuation until the valuator returned it as complete; he was then bound by the Act to exhibit it to all the parties who had cause of complaint against it for 14 days; it was then usual for the Board of Guardians to be present, and take an active part with reference to those complaints, and they had a fair opportunity of judging whether or not the valuation was correct, both as regards actual and relative value.

973. Which class of complaints, from your observation, were most common; those as to actual or as to relative value?—I think those as to relative value.

974. And what was the result of the decision of the Board of Guardians in the cases which occurred within your observation?—I think they endeavoured to correct them; but I do not think that in one instance in ten a person who found out a mistake took the trouble of coming forward until he was actually called upon to pay the rate. Small rate-payers are exceedingly dilatory in coming eight or nine miles; they will take no pains until they are called upon to pay the rate, then if they find that they have to pay a larger rate than their neighbours they will come forward.

975. In general did the matter of the complaint turn out to be well-founded? I think there were a great many mistakes; a valuation consisting of 20,000 or 30,000 names, of which in some instances one-half or three-fourths are under 5*l.* in value, there would be an extreme difficulty in making perfectly correct; I trust, however, that by constant revision of the valuation, in process of time it will be tolerably correct.

976. Can you tell the Committee, shortly, what were the general principles which were developed in the instructions given by the Commissioners to the valuators?—I think the explaining the test provided by the Act; the value which a tenant might probably, or as the Act terms it "reasonably," which I think is to be interpreted "probably," be expected to pay from year to year.

977. Lord *Jocelyn.*] Do you think that instruction has been attended to?—In the north I think the poor law valuation somewhat below that test; it is fully up to the rent of the larger proprietors, but I think below the rent of the smaller proprietors. I tested it especially with reference to the valuation for the larger companies; in the county of Derry I found it fully as high, if not exceeding, the actual rent.

978. Are not those properties known to be let much below their value?—Throughout the province of Ulster it is usual to let land by valuation, and not by competition. I have no doubt that all the land in that province is let considerably

siderably below the competition value, dependent upon a variety of customs, which it is exceedingly difficult to explain.

979. Lord *Courtenay.*] What has been the result of your experience, so far as you have been able to obtain any, upon that point; the relation of the poor law valuation to the letting value of the land in the south of Ireland?—I suspect that the poor law valuation is considerably below the letting value in the south.

980. Do you apply that to the estates of smaller proprietors as well as the larger proprietors?—Yes. I recollect a very gross instance, which, I think, has been brought before Parliament, with reference to the Scariff Union; it occurred previous to my removal from the south of Ireland: I distinctly remember that certain parties lowered the valuation by a resolution of the Board. In fact, guardians in the south of Ireland had a direct interest in lowering the valuation, and occasionally acted upon that direct interest. I believe that certain leading guardians obliged the valuator to alter his valuation after he had given it in; they obliged him to strike one-sixth off that valuation.

981. Lord *Jocelyn.*] In reference to those properties, you say properties in the north of Ireland are let much lower than properties in other parts of Ireland; I want to know whether you mean at the same time to say that that property is let below its actual value in the north of Ireland?—I believe that in the north of Ireland the climate and the soil are far inferior to the south; on the other hand, I believe the cultivation of the north of Ireland to be much better than the cultivation of the south. I believe the rents in the north of Ireland, in one sense, may be said to be much larger than the rents in the west and south; in another sense, as compared with the competition value, I consider them low. I consider them, in that sense only, low.

982. Compared with English and Scotch land of the same value, are the rents low?—To answer that question you must come to a definition of what rent is. I take it a much smaller portion of the produce remains with the tenant in Ireland than in Scotland and England.

983. Mr. *Shaw.*] Is the same produce, do you think, generally raised upon the same quality of land?—I think decidedly not.

984. Lord *Jocelyn.*] Then you mean in comparison?—Yes.

985. Lord *Courtenay.*] You stated the difference in the relation to each other of the poor law valuation and the rent paid in the north and south of Ireland; in one case you said it was low, and in the other usually as high as the rents paid to the larger landlords; to what cause do you attribute that difference?—The constitution of the Boards of Guardians in the north and south of Ireland is extremely different. In the north of Ireland there is, I believe I may say, no political feeling on poor law questions: gentlemen and magistrates attend usually, and pay much attention to them; both *ex officio* and elected guardians work well together. I know of no landlord interest as distinguished from tenants' interest in any Board of Guardians I am acquainted with in the north.

986. *Chairman.*] And the contrary you take to be the case in the south?—I should not like to make any general statement on that subject.

987. Lord *Courtenay.*] You have stated generally the object of the instructions was to put more clearly before the Board of Guardians the intention and purposes of the Act; did those instructions contain any statement as to how allowances or additions should be made, or any circumstance beyond the proportion in stating what was to be taken into account in fixing the value?—I think the instructions went through each subject which was determined by the Act to be rateable, and stated how that was to be regarded with reference to water-power, machinery, turbaries, and other things.

988. Then are you prepared to state in what respect the instructions directing the valuation differed from the principles upon which the townland valuation of Mr. Griffith is carried on?—In the first place, the test of value is totally different; in the one it is to be the net value at which land will let to a solvent tenant from year to year, and in the other it is a scale of prices. The one is a tenement valuation, the other a townland valuation. In the poor law valuation the party rated has a right of appeal, which he has not in the townland valuation.

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989. The one is liable to constant revision, the other is not?—Certainly.

990. How frequent is the revision?—The poor law revision takes place every year.

991. Do you consider that an advantage?—I do certainly; I find from land falling out of lease, and alterations in boundaries, &c., that sometimes the changes are so considerable as to require very extensive revision.

992. Then you consider that the opportunity of frequent revision is a point of superiority in the one valuation over another, the object of which is an ideal standard?—I do; I may state I attribute to the fact of this revision that we have no appeals under the poor laws; when I state no appeals, I mean scarcely any.

993. What appeal does the Act of Parliament provide?—Before the assistant barrister.

994. You speak of there being very few appeals; can you tell us what proportion?—I think there were but three or four in the whole of my district last year.

995. And your district included Boards of Guardians in those five counties?—Yes, very nearly the whole of Ulster.

996. Can you tell us what would be the result of those appeals?—Some were successful, and some unsuccessful.

997. Mr. *Shaw*.] Are the tenements in the part of the country to which you have alluded very small generally?—The holdings are very small; much smaller than in the south, especially where the linen manufacture prevails.

998. Lord *Courtenay*.] The Committee understand that under the poor law valuation the tenant has a right of appeal upon both grounds, both in respect of its being positively, and also in respect of its being relatively improperly rated?—Yes; it rather depends upon the construction put upon the English Act of Parliament, and the decisions upon it.

999. Then is that appeal direct to the assistant barrister?—Direct to the assistant barrister.

1000. You spoke of the valuators being appointed as consequent upon the receipt of tenders; at what rate are the remunerations ordinarily carried out?—About 200*l.*

1001. Not so much per acre?—Yes, so much per acre, usually amounting to about 200*l.* That is for the whole union.

1002. Can you tell us, with respect to every union with which you are acquainted, how much an acre that would be?—I entirely forget; it would depend upon whether the land was arable, and whether the population was dense or thinly scattered. In some unions it consists of mountain; and in some, where the linen manufacture prevails, there is a very dense population.

1003. *Chairman*.] Do you mean the revision costs 200*l.*, or the original valuation?—The original valuation.

1004. Lord *Courtenay*.] Are you able to state the average cost of a new valuation of a poor law union per acre?—I think I before stated that it very much depends upon the nature of the land; I should put it I think at about a halfpenny, taking an average union, with an ordinary quantity of mountain and arable land.

1005. Mr. *Colquhoun*.] You stated the test of value in the poor law valuation is the rate at which land will let from year to year to a solvent tenant; how is that ascertained?—I think I used the words, "the rate which might probably be expected."

1006. How is that ascertained?—I think you must take it by the usual custom of the country.

1007. Then in those parts of the country where competition forces up the rents, the value of land is proportionately enhanced?—It is.

1008. Then, in consequence of that, the valuation of land, which may be in reality less valuable in the south, may be higher than the valuation upon lands in the north of Ireland, where the land may be more valuable?—Yes. I do not see how you could do otherwise than ascertain the rent which is actually obtained. A valuator would not calculate the utmost rack-rent, but the rent which was actually paid.

Mercurii, 19° *die Junii*, 1844.

MEMBERS PRESENT.

Sir H. W. Barron.
Mr. Colquhoun.
Lord Courtenay.
Lord Eliot.
Mr. F. French.
Lord Jocelyn.
Sir Denham Norreys.
Mr. Parker.
Mr. Vesey.

SIR DENHAM NORREYS, IN THE CHAIR.

Edward Senior, Esq., called in; and further Examined.

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1009. *Chairman.*] WHEN you were in Ireland, did you apply your attention to the levying and applotment of county rates in that country?—I paid some attention to the principles, but not to the details.

1010. Are you aware that there is a large class of property subject to poor rates which is not subject to county rates, and do you consider it desirable that all real property should be equally subjected to taxation for local purposes?—I think so, decidedly.

1011. The tax for the maintenance of the poor falls partly on the landlord and partly on the occupier; the tax for making and maintaining roads and county establishments falls entirely on the occupier; have you had any opportunity of forming an opinion as to the expediency of continuing such a distribution of the burdens which are borne by the land?—I think that is rather a question for the Legislature than for a subordinate public officer; but I would say, I see objections to the principle of interfering with existing arrangements between landlord and tenant.

1012. Mr. *French.*] Is it not the case that, as to the poor law, eventually the entire amount of taxation is defrayed by the landlord?—As a question of political economy, it will appear that all taxation is a reduction of rent; but, in point of practice, the case is very different.

1013. *Chairman.*] In your intercourse with people in Ireland did you hear any strong opinion expressed in favour of a new distribution of county rates, so that a portion should be borne by the landlord as well as by the occupier?—I think there is a very strong growing feeling, which is constantly expressed by Boards of Guardians; they compared one system of local taxation, in which one half is borne by the tenant, with the other, in which the tenant has to bear the whole; and they complain, possibly with greater reason, inasmuch as the one species of taxation they check and control, and over the other, of which they have to pay the whole, they have no check or control.

1014. Mr. *French.*] Which is the one over which they have no check or control?—The county cess.

1015. Have they not, by means of the cess-payers, associated with the magistrates at the special sessions, a check over the sums levied, with the exception of the compulsory assessments?—The larger cess-payers certainly have; but they are not elected by the occupiers.

1016. Sir *H. W. Barron.*] Are you not aware that the cess-payers are composed very often of the large proprietors and members of the grand jury themselves, who levy the tax?—Sometimes they are, and sometimes they are not.

1017. *Chairman.*] Could any distribution of the burden of county rates equitably between landlord and occupier take place, unless a fair valuation of land and tenements were made upon the basis of their letting value?—I think it could not take place without a fresh and uniform valuation.

1018. You are aware that the townland valuation at present in progress for county purposes is arranged according to a general scale of prices, fixed

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according to Act of Parliament, and that the poor law valuation depends, as a basis, upon the actual letting value of the land; would you prefer, in the establishment of one valuation, to extend Mr. Griffith's valuation to all tenements, or to take the poor law basis of valuation as the principle upon which you would found the new valuation?—I consider the poor law valuation a far sounder principle, inasmuch as it affords a self-acting test, which the other does not. The key of the poor law valuation can never be lost.

1019. Sir *H. W. Barron.*] That test being the rent?—The rent which a solvent tenant will be expected to pay from year to year.

1020. *Chairman.*] In the townland valuation, it being carried on by one set of valuators, whose test of value is the comparison of one set of lands with others of recognised value, according to his scale, how could such a valuation be revised when once completed, supposing the original valuators were not at hand to be employed?—It would be extremely difficult to do so; you would probably have to re-value extensive districts, comparing them by some certain test, such as the rent, and endeavour to estimate that scale as well as you could.

1021. Do you not thereby introduce a new element in introducing the rent, and destroy the uniformity of valuation which was intended to be effected?—Admitting that evil, that seems to me to be the only course by which you could ascertain it at all.

1022. The object of Mr. Griffith's valuation appears to have been to have a uniform valuation of Ireland upon one scale; must not the effect of every partial revision of such a valuation, such as you have described, be practically to destroy the valuation as a national and perfect work?—I believe that the principle which Mr. Griffith lays down is, the natural fertility of the soil and the average culture of the district, as governed by a scale of prices. If a new town springs up in any particular district, or any mountain land is changed from being mountain land or pasture to being arable, I can still conceive the original valuation might be altered without destroying it as an uniform work.

1023. Have you not presumed that, in case of the revision of that valuation, it would be requisite to introduce the new ingredient of the actual value or rent into any valuation; would not that be the introduction of an ingredient which has not been made use of by Mr. Griffith to the full extent to which you propose to make use of it in the valuation?—I concur with that criticism on my answer; but though Mr. Griffith does not appear to avow the element of rent, I believe he is in fact really guided by it.

1024. Is not Mr. Griffith's reference to rent merely in this respect—not a question of plus or minus as tested by rent; not a question of a positive addition to his original valuation, but of the addition of a certain per centage, which has reference to other per centages, which has been added in previous districts?—Mr. Griffith, in his instructions to valuators, directs them to add a given per centage if the place is near a town, and to take off so much if it is very distant from its market; and from all his instructions to valuators, the Committee will see it is, in fact, a question of rent.

1025. Would not the question of rent, as used by Mr. Griffith, still be merely a relative one in this way, that if the average value of land be 10*s.* per acre at five miles' distance from a town, and that similar land would be valued at 15*s.* an acre immediately close to a town, 50 per cent., or 5*s.* per acre, would be added to that close to the town by Mr. Griffith, with reference to the increased rent which would be obtained from it, but it does not follow from thence that 1*l.* per acre might not be the actual letting value of the land five miles distant, and 30*s.* the actual value of the land near the town?—Still, in that mode of putting the question, you assume rent to be the test of relative value.

1026. Mr. *Colquhoun.*] Would not there be one large class of cases in which Mr. Griffith would altogether disregard rent as a test of value: take, for example, the case of a district in Derry, where the landlord lets his lands, not upon tender, but upon valuation, and lets them at a moderate rent; and take the case of a district in Kerry, in which the landlord lets his lands according to the competition price, and therefore lets them at a very high rent: assuming the quality to be the same, and the culture in these cases to be the same, would not

not, in the one case, Mr. Griffith place a valuation upon the district in Derry nearly approaching to the actual rent to the landlord; and in the case in Kerry would not his valuation be greatly below the actual rent?—I apprehend in all that class of instances he would not be guided by the question of rent.

1027. And therefore, when you refer to lands near a town, or near a good market, would not, in that case, Mr. Griffith say that he estimated the land more highly, not on account of the rent charged, but on account of the superior convenience of the situation?—Convenience, as affecting value.

1028. In fact, in those cases in Ireland in which rent is not proportioned to the value, but is much beyond the existing value, owing to competition, Mr. Griffith's valuation in that case would have this advantage, that he would not be misled by an exorbitant rent?—It would appear to have that advantage.

1029. On the other hand, Mr. Griffith's valuation is subject, I presume you would say, to this great disadvantage, that its uniformity depends entirely upon the judgment of the valuator, formed upon the quality of the soil and the quality of the culture, and is therefore likely to vary with the different opinions formed by the valuators?—It has that objection, among others.

1030. Mr. *French*.] But is it not checked after the valuators by persons of experience?—I am myself not sufficiently acquainted with all the details of the Government valuation, as they have not come much under my own notice.

1031. Lord *Jocelyn*.] I understand Mr. Griffith's valuation has nothing to do with the actual rent which is received by the landlord, but it is that which ought to be the rent drawn from the land according to its value?—I am not aware that Mr. Griffith admits that as his principle.

1032. *Chairman*.] The last question which has been put to you assumes that lands are let so far beyond their value that in many parts of Ireland the occupier is in the worst possible social position, and that the land is badly tilled; may not this, to a certain extent, have arisen from there being no fair standard of valuation, by which the landlord, who desired not to overlet his lands, could be guided; and would not a valuation of lands, made by impartial persons upon the basis of the full and fair letting value, be of much more importance to the landlord and occupier than a relative valuation, however well effected, inasmuch as the landlords would be more likely to be guided by the one in their lettings than by a mere relative valuation, like the townland valuation?—Assuming that the position of the lowest class of tenants, in certain parts of Ireland, is correctly described in the preceding question, I fear that I cannot hope that, with the existing competition for lands on the part of the tenants, any fresh valuation would give extensive benefit, but that some benefit would result from it, and no evil, I am quite prepared to expect.

1033. You have recommended, in a previous answer, that there should be one valuation for all purposes of local taxation: how would you recommend that such a valuation should be conducted; by local Boards, by county Boards, by the Poor Law Commissioners, or by a separate and independent office?—I should prefer the latter mode.

1034. Would you recommend that that office should be permanent, and should be responsible for keeping up the valuation to its fair standard?—I should do so.

1035. How often do you think a valuation once made should be revised; at stated intervals of three, five, or seven years, or yearly, as at present, under the poor law, omitting from your consideration any mere clerical alteration of the names of occupants, which could be done from time to time as occasion required?—A septennial revision would, I think, be sufficient, except for such changes as from time to time occur from large estates going out of lease. Some separate provision, probably, would be required to meet that class of cases.

1036. Mr. *Colquhoun*.] When you speak of a permanent and independent office, do you mean such an office as that of which Mr. Griffith is now the head, an office appointed by Government, and under the charge of the Government?—I do; whether that should consist of one officer solely, or be differently composed, is, I must again repeat, a question for the Legislature, which I do not feel myself competent to go into.

1037. *Chairman*.] Do you consider the question of the number of officers who

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who collect the different items of county and local charge, and the periods of collection, of any importance?—I consider them to be of great importance.

1038. Will you state your reasons?—I think all local taxation in Ireland should be collected by the same officer, and at a certain period of the year, inasmuch as it is almost impossible to collect money in Ireland during the summer. Under the instructions of the Poor Law Commissioners, the different Boards of Guardians were ordered and directed to make two rates annually; this I have found it necessary to depart from, and to recommend Boards of Guardians to make one rate annually, commencing the collection about the month of November; and I find, under this system, the money is far better collected; and that the rate-payers also prefer it.

1039. Mr. *French.*] Have you ever known any difficulty in the collection of the county cess previous to the summer assizes?—Great difficulty.

1040. Will you state any cases in which the difficulty has occurred in which the collectors have declared the cess not collected previous to the assizes?—I have known, I may say, constant cases of difficulty, especially in the mountain districts; there, I have been informed by collectors who are solvent and respectable persons, that they had to advance large sums, and in fact, to defer the collection until the following season.

1041. The change which you made from the summer collection to November was more satisfactory to the people, simply because at that time their corn was ready for sale?—Simply; at one time they can pay and at the other they cannot.

1042. So that the difficulty is confined to the very poorest classes?—From the small size of the holdings, the people without money in the summer form the larger number of rate-payers. A very large proportion, indeed, of rate-payers in the northern unions are valued under 5*l.* in value. In the Lurgan Union three-fourths are valued under 5*l.* in value.

1043. Mr. *Colquhoun.*] Though perhaps you may not be cognizant of the fact, you would infer that in that respect there is no great difference between the holdings in the south and in the north?—I am of opinion that the holdings in the south are very much larger than in the north, especially in the grazing districts. The linen trade either does or has prevailed over almost every part of the north, and has much reduced the size of the holdings.

1044. *Chairman.*] In recommending one valuation by one set of officers, you anticipate that it would be requisite to alter the present system of taxation for county purposes where presentments are made twice in the year, that is, at each assizes?—I do.

1045. Has your recommendation of having only one set of officers, any reference to the difference of price which has been paid for the collection of the poor or county rates, or the mode of collecting these several rates?—I consider the facility of collection by far the more important point, both as regards the rate-payer and collector.

1046. Mr. *French.*] Might you not throw a difficulty in the way of collecting one rate which is not objectionable to the people, by joining it to a rate which they consider objectionable?—That question assumes that the collection of the poor-rate is at present considered objectionable, and in that part of Ireland with which I am best acquainted we have not met with any objection.

1046*. That is the north?—Yes.

1047. *Chairman.*] Do you consider the existing poor law valuations as a fair criterion of the relative value of tenements in the same union?—I believe it to be generally fair, but by no means free from mistakes.

1048. But as comparing one union with another, they are not by any means to be taken as a criterion, there being no common base for valuation?—They differ considerably, as might be expected in valuations executed by independent officers, having no common authority to look to.

1049. In laying down a basis for a general valuation of all the property, for the levy of local taxation, would you assume that the amount which may be expected to be received for the use of the property valued for a series of years, is the actual value of the property?—It is a test of the actual value.

1050. Should not such a calculation of average receipts be computed on an average of prices, such as was likely to include ordinary variations of price, and also

also on an average of crops such as should include the ordinary variations of crops, one year with another?—I think you would only embarrass the valuation by such considerations.

1051. But how could you ascertain the actual or gross letting value of land without taking into consideration the average amount which would be obtained for its produce during a series of years, inasmuch as a valuation which might suit a high range of prices might be too large for the prices of a year or two prior or subsequent?—I would meet that objection by taking the average range for a considerable period of years.

1052. Does not that average range include all those variations?—It follows all those variations.

1053. Does not the rent correspond with those variations?—The rent corresponds with the scale of prices of the produce of the soil; rent I think is a safer test than any scale of prices.

1054. Mr. *Colquhoun.*] In fact, in the ordinary state of things, the farmer, in paying his rent, calculates the average prices then received, and takes his experience of the years which have passed, before he makes his offer, and agrees to pay his rent?—Yes: and, in fact, we find that a prudent man, in purchasing an estate, looks at the rent-roll for a considerable period of years; and upon that he calculates its value, not upon any scale of prices, or any laborious geological inquiry.

1055. Mr. *Vesey.*] In that last answer, with regard to not taking into consideration the geological structure, do you mean to say you would not examine the nature of the soil, and its consequent capabilities of improvement, as well as the rent-roll?—He would do so. He would probably also look to the agriculture of the district, the amount of capital expended upon it, and a variety of circumstances; but still I am of opinion the rent-roll would form his chief guide.

1056. *Chairman.*] It has been stated that there is much difficulty in Ireland in ascertaining what is the fair letting value of land; would you consider that to calculate the average value of the crops which could be produced for any given number of years, according to the ordinary skill of the district, and to deduct from the value of the gross produce the probable cost of all taxes payable by the occupiers; the cost of labour, seed, manure, sending to market, repairs, interest on capital, maintenance of stock, or fixed capital, and the maintenance of the farmer, calculated upon the principle of a steward's salary; that, after deducting the probable value of all these items, the balance would be the fair letting value of the land?—Yes; or, in other words, rent may be defined as the surplus remaining with the tenant, his own labour, interest upon his capital, and all the taxation the tenant may be subject to, being deducted.

1057. Mr. *Colquhoun.*] But you would prefer taking as your guide the actual rent, in preference to making an elaborate calculation, involving the items specified in the question?—Certainly; and in fact no landlord practically goes over any such calculation in estimating the rent which his tenant ought to pay him.

1058. *Chairman.*] Does not that arise from the facility which men acquire from every-day experience in obtaining a rough approximation to the fact, which you would otherwise obtain by calculation?—Yes; but which is found practically sufficient for all the purposes of life.

1059. When you hear it said that the amount which a tenant ought to pay for land ought to be one-third or one-fourth, or any other proportion, of the gross produce, do you understand it to mean that, upon the average, a calculation such as that stated above, will give a sort of rough approximation to a relative proportion of the gross produce, say one-third or one-fourth?—In point of fact, I attribute very little importance to all those calculations; it is quite clear that when the land is extremely fertile, a large portion of the produce goes to the landlord, which is called rent; and where the land is very inferior, a very small portion goes to the landlord as rent.

1060. Mr. *Colquhoun.*] And the proportion which goes to the landlord depends upon another element, viz., the scale of comfort in which the farmer chooses to live, according to which, he deducts a larger or smaller amount for his maintenance?—That is a very important consideration, which should not be overlooked, as well as the amount of capital which he invests in the soil.

1061. *Chairman.*] So that in competition for land, if the necessary taxes and

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outgoings for labour could be ascertained, which must necessarily be incurred, the farmer would have to put against them his own maintenance if he gave beyond the fair letting value for the land?—Yes, and in fact he does so every day.

1062. Could not a valuation, founded on the fair letting value, be carried into operation, without having reference to calculations such as I have been referring to; for instance, by taking a district, ascertaining the value of a portion of it, checking the value by the actual payments by such farmers whose social position was such as, considering the habits of the people, would be considered the most comfortable, their payments could, in most instances, be taken as standards of the actual fair letting value of the land?—An intelligent practical surveyor, by going over a few of the large estates, and examining the rent-rolls, would have no difficulty in forming such a valuation.

1063. Mr. *Colquhoun.*] And by that means he would be able to check the amount of rent extended by competition?—He would be able to do so.

1064. Mr. *Vesey.*] Supposing proprietors were not willing to show their rent-rolls to the valuators, in what way would he proceed then?—He would have no difficulty in ascertaining it from the tenant, so far as my experience leads me to infer: in fact I have myself examined the rent-rolls of most of the large proprietors in the districts in which I act.

1065. Mr. *Colquhoun.*] The rent-roll even would not be a sufficient test, inasmuch as lands might have been taken on lease at periods which would afford no criterion of the present value?—I assume the valuators only look at lands held by tenants at will.

1066. Or lands held by tenants under recent leases?—Yes.

1067. *Chairman.*] When you speak of the poor law valuation in the north of Ireland corresponding with the rent, do you assume that the tenant-right co-exists with those rents?—The tenant-right does exist in every part of Ulster, but it varies in every county, and in different parts of the same county.

1068. Do you consider the tenant-right in the nature of a fine paid by the occupier for the use of the land?—I do not consider it entirely of that nature, though it bears some relation to it.

1069. Are not rents lower in proportion to the amount of tenant-right which exists in any particular district?—I am not prepared to admit that to its full extent.

1070. Supposing two farms of equal value to be let, would not a larger rent be assumed for that where there was no tenant-right to purchase out, the difference being a sum equivalent to the average amount of tenant right which prevails in the district?—I think not.

1071. Mr. *Colquhoun.*] Perhaps you will state what your view of tenant-right is?—My view of tenant-right is, that it is the difference between the rent actually charged by the landlord according to the custom of the country, and the utmost competition value; therefore if the rent in a large estate is low, and confidence in the landlord is great, the amount of tenant-right per acre will be very large; for instance, tenant-right in some of the better managed estates of the London Companies in the county of Derry is worth from 15*l.* to 20*l.* per acre.

1072. Is that uniformly the case; are there not many cases in which a high tenant-right is paid, though the land is let at its full value?—Not according to my previous definition of it.

1073. But according to the facts as they have come under your observation?—I think it is impossible to be so.

1074. Such a circumstance could only arise from intensity of competition; but have you not heard of cases in which the fact is so, the competition being intense?—I think not.

1075. *Chairman.*] In the case of two farms of equal value, one situate in a district, the custom of which was that the tenant-right amounted to 15*l.* or 20*l.* an acre, as you have stated, and the other in a district where there was no tenant-right; would not a person, wishing to take one of these farms, assume a higher rent payable to the landlord, where he had that 15*l.* or 20*l.* an acre to pay, than where he had not that 15*l.* or 20*l.* an acre to pay?—I think that question would imply, firstly, that the tenant-right is of recent origin; secondly, that it is independent of the feeling of the majority of the tenantry, neither of which is the case.

1076. The

1076. The question is one of fact; whether a person desirous to take a farm would not assume a higher rent, where he had not at once to pay 20*l.* an acre for the possession of the land, than where he had?—He would not pay a higher rent, inasmuch as the strong feeling of the neighbouring tenantry would be against him.

1077. Virtually, would not the rent be the same; that he would pay a high rent in the one case to the landlord without paying tenant-right; in the other case, that he would pay a diminished rent to the landlord, but he would pay the difference between the high rent in the one case, and the smaller rent in the other, to the tenant?—As a question of arithmetic, decidedly so; but there are other questions besides those of arithmetic involved in the matter.

1078. Lord *Eliot*.] Would he not pay a higher rent for land in the parts of Ireland in which the tenant-right does not exist than in those parts in which it does exist?—Undoubtedly he would. Tenant-right is a very old custom; it can only exist where lands are comparatively let low; but I do not think it is the cause of their being let low, but the result.

1079. Mr. *Colquhoun*.] Are there any parts of the north of Ireland where land is let so much below its real value as to justify the tenant in giving 15*l.* or 20*l.* an acre for the tenant-right?—There are. I may mention, as instances that have come within my own knowledge, the estate of the Drapers' Company in the county of Derry, and Lord Charlemont's estate in the county of Armagh.

1080. Upon those estates, what would the fee-simple of the land sell for per acre?—I cannot say; I have had no experience in buying or selling estates.

1081. Do you apprehend that land upon those estates would sell for more than 40*l.* or 50*l.* an acre?—It would sell, I should think, for about 25 years' purchase.

1082. The ordinary rent in such cases would be how much?—The ordinary rent, I take it, would be about 1*l.* an acre.

1083. Therefore, the incoming tenant is, in fact, paying to the outgoing tenant a price only one-fifth less than the selling value of the soil?—Such is the fact; but these are selected instances, where the tenant-right practice or custom happens to be the strongest, not average cases.

1084. *Chairman*.] In such cases, would you take the rent payable to the landlord as an equivalent for the fair letting value?—I should, according to the terms of the Irish Relief Act. I think a person who purchased an estate, intending to do away with the tenant-right and to let the land at a competition value, would find out that he had made a mistake.

1085. Is not the letting value, as defined by the Poor Law Act, the rent which would be payable to the landlord, and the sum or the equivalent to be deducted which would be paid for the tenant-right?—It is the sum which may be reasonably expected from year to year from a solvent tenant; and a landlord would find it difficult, if not impossible, to get more.

1086. But do not those words assume that it is the sum which may reasonably be expected from a solvent tenant who has only certain taxes to pay, but not from one who has also to pay a sum, as you say, of from 15*l.* to 20*l.* an acre for the use of that land?—I think it would be distinctly illegal to rate the tenant for a rent which he has not to pay, and can never be expected to pay.

1087. Mr. *Colquhoun*.] Is it found, in fact, that as the rent rises the tenant-right falls in amount?—It does, unquestionably.

1088. And does the amount of tenant-right bear any proportion to the fixed capital invested upon the farm, in buildings or in drainage?—It varies with the rent, it varies with the state of cultivation of the farm as compared with the rent, and with the amount expended upon the land, including all improvements upon it.

1089. Has it in any degree, as far as you are aware, allusion to the tenant having been left by the landlord to make permanent improvements, such as those upon buildings, and the drainage and fencing of the farm?—I think it but fair that where everything which is done by the landlord in England, is done by the tenant in Ireland, the out-going tenant should receive the value of the capital which he has laid out; and I attribute almost entirely to the custom of tenant-right, both the absence of agrarian outrage in the north, as well as a much higher cultivation in that part of the country.

1090. Then if a tenant in the north of Ireland has taken a farm upon which the

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the buildings are indifferent and the drainage bad, and he leaves that farm with good drainage and good buildings, will he obtain a larger tenant-right upon his outgoing than he paid upon his entrance?—Rents remaining the same, he will.

1091. And the amount of surplus which he receives will be pretty nearly proportioned to the superior state of accommodation, and of buildings and of drainage, in which he leaves the farm?—Yes; but the Committee should not understand that the tenant-right depends entirely upon an outlay made by an improving tenant, inasmuch as an outgoing tenant in a mountain district would receive tenant-right, who had not expended anything upon the land.

1092. But in the cases supposed will there not be a significant difference between the amount of the tenant-right? In a mountain farm will not the outgoing tenant receive a small sum, say 2 *l.* or 3 *l.* an acre, and in a farm in which the buildings are improved and the drainage good, will he not receive a higher tenant-right, such as you have stated, of from 15 *l.* to 20 *l.* an acre?—If the mountain pasture were let extremely low, and the lowland arable land were let extremely high, he may possibly receive as much in the former case as in the latter.

1093. But rents being moderate in both cases, and the only difference being in the capital invested in the buildings and in the drainage, will he not in the latter case receive a larger proportion of tenant-right?—He will, rents being the same.

1094. *Chairman.*] Then may not the tenant-right be taken to be an indication of the difference between the rent paid to the landlord, and the letting value of the land?—That is exactly the definition I have before given of the custom.

1095. Then, if so, according to your own definition, the rent actually payable cannot be the actual letting value?—Not the competition value; it is the difference between the two. If by the words "letting value," I am to understand competition value, that is exactly my previous definition of the custom.

1096. Supposing the custom of the country were, to let by valuation, and not by competition, would not the amount of tenant-right be still an indication of the difference between the rent payable to the landlord and the actual value, as ascertained by valuation?—The land is at present let by valuation, and not by competition.

1097. But no rise of rent takes place where tenant-right is paid for the occupation of the land?—It does indeed: the real difficulty in the custom of tenant-right, I would state, is to explain why the landlord does not increase his rent.

1098. Is not the tenant-right money paid upon the presumption that the landlord will not increase his rent?—It is upon the expectation, not upon the certainty; and therefore it depends upon the character of the landlord as well as upon other causes.

1099. Then may not the tenant-right be taken to be equivalent to the possession of a lease, at some amount of rent which is below the rent which would be payable upon a valuation?—I should not be disposed to adopt that as its definition; the mere circumstance of a considerable fall in prices a year and a half ago, by diminishing the competition value of land, materially affected the price of tenant-right.

1100. In such a case as you have mentioned, where the custom of the district is, that from 15 *l.* to 20 *l.* an acre shall be payable for tenant-right, would not the tenant, if he chose, instead of selling the ground, be able to let that ground at a rent somewhat larger than the rent he paid, and actually obtain a profit-rent equivalent to the tenant-right which he would have obtained if he had sold?—The landlord would not allow him to do so.

1101. But if the tenant had a right to sub-let, could he not sub-let at a profit-rent equivalent in amount to the value of the money he would have had to receive in the shape of tenant-right, in the case of a sale?—I would say, as a mere question of money, it is precisely the same to the incoming tenant whether he pays a larger rent to the proprietor, or whether he pays a given sum to the outgoing tenant, and a small rent; but it must be remembered this is a matter of custom, and the one would be exceedingly opposed to the feelings and interests of the whole class of tenantry; and therefore the landlord could not at once say, "I will raise my rents and destroy tenant-right."

1102. Mr. *Vesey.*] Supposing in any given district tenant-right did not exist,

exist, would not the same landlords in that district get a higher rent than they now receive, the tenant-right existing?—A larger portion of the produce of the soil belongs to the landlord where tenant-right does not exist; but, on the other hand, the whole produce of the soil is increased, from the certainty which the tenant has that he will receive the value of all the outlay of his capital.

1103. *Chairman.*] But supposing that the landlord were to purchase the tenant-right over the district from his own tenants, and that he were to let those farms anew, would he not get a higher rent for the use of those farms than was previously paid for them?—As a question of political economy, I before stated that it is precisely the same to the incoming tenant whether he pays a small rent, and a large fine as tenant-right, or a larger rent to the proprietor, but the one plan is according to the custom of the country and the other is not; and a person who paid a larger rent under the circumstances would be accused of taking a step opposed to the interests of the neighbouring tenantry.

1104. That would depend simply upon a question of feeling amongst the tenantry; but if a landlord chose to make that purchase, and if a tenant chose to run counter to that feeling, he would pay a larger rent for the ground, having no fine to pay upon entering into possession of it?—Yes; but we must remember it is a question of feeling from beginning to end, which prevents the landlord asking a higher rent.

1105. Mr. *Colquhoun.*] Is it so much a question of feeling as a question of the outlay of capital? Is it not that in past times, in place of the landlord laying out his capital upon the land in buildings and permanent improvements, he has allowed the tenant to do so, and consequently one tenant pays the other for capital, which in England is laid out by the landlord, and which in that part of Ireland has been laid out by the tenant?—Yes; but I am aware of certain estates where the tenant-right is absolutely the highest, and where the improvements have been very small.

1106. Mr. *Vesey.*] Do you not conceive that the actual fact of the tenant having to pay a large tenant-right upon coming into a farm, is very often the means of preventing that beneficial outlay upon the farm which he would be able to make if that tenant-right did not exist?—In some instances, by draining the incoming tenant's funds, it may prevent his being able to effect improvements; on the other hand, it tends to effect improvements where the tenant has capital, and is certain that he will get its value upon quitting the property.

1107. Is it not generally the case in Ireland that the tenants have not very large capital?—They have not large capital as compared with English tenants, but I know extensive estates in many counties of the north where the farm buildings are substantially built and slated, belonging to tenants at will, and those buildings would not have been erected if the tenant was not quite certain he would get the value upon quitting the property.

1108. Can you state from your own knowledge whether those buildings have been made solely by the tenant, without any assistance from the landlords?—I can quote instances on both sides; in some instances it has been done entirely by the tenant; in others a proportion has been advanced by the landlord and a proportion added to the rent; but viewing as a whole, the farm buildings are far better in the north than in the south, small as the holdings are.

1109. Then do you say in the north of Ireland generally, tenants have a sufficient capital to pay a large tenant-right amounting to from 15*l.* to 20*l.* an acre, and also to make a large outlay of capital on their farm buildings and other improvements, without any assistance from the landlord?—I do not admit 15*l.* or 20*l.* an acre to be the average rate of tenant-right, it being the highest rate of tenant-right, but co-existent with the practice of tenant-right and its being increasing rather than diminishing; the outlay made in permanent improvements in Ireland, principally in drainage, during the last 12 months, has been enormous, and entirely by the tenants.

1110. In the north of Ireland?—Yes.

1111. Mr. *Colquhoun.*] And do you apprehend that in such cases the tenant-right will rise upon the outgoing of those tenants who have made these great improvements?—I have no doubt it will.

1112. Lord *Jocelyn.*] Are you not aware it is the general custom in the north of Ireland, upon the properties of large landlords, to give their tenants

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the slating and timber for their houses?—I should say that occasionally that is the case; I should say it is the exception, and not the rule.

1113. Of what parts of the north of Ireland are you speaking?—I refer principally to the counties of Armagh, Derry, Down, and the south of Tyrone, not to Donegal or the north of Tyrone; the south of Tyrone is a more improved country.

1114. Have you been over many of the large properties in the county of Down?—I do not know the large properties in the county of Down so well as I know the large properties in the other counties I have mentioned, but still I have considerable acquaintance with them.

1115. *Chairman.*] Do you consider the amount which is paid for tenant-right is increasing in the north of Ireland?—I think it is, but it fell during the late agricultural distress.

1116. Is not that precisely equivalent to the operation which is taking place in the south in the increase of rent which is offered for land through competition?—It is so.

1117. Then, does that show that the rent payable under the tenant-right is not the fair letting value of the ground, but only an ingredient of the fair letting value of the ground, the full letting value being composed of the rent payable to the landlord and the tenant-right?—I before defined tenant-right to be the difference between the fair letting value and the competition value.

1118. The words of the Act, upon which the poor law valuation is based, are, "The rent at which, one year with another, the same might, in their actual state, be reasonably expected to let at from year to year, the probable annual cost of repairs, insurance, and other expenses, if necessary to maintain the hereditaments in their actual state, and all rates, taxes, and public charges, if any, except tithes, being paid by the tenant." What right would you have, in estimating the fair letting value in the north of Ireland, to deduct from their fair letting value the amount which may have been paid either as a fine or premium for the possession of those lands?—As a question of law, I apprehend the valuator must consider solely the letting value which may be expected to be paid by a solvent tenant from year to year.

1119. Which value would be calculated without reference to the rent actually paid by the tenant, but solely with reference to what might be paid by a fair tenant, who had nothing to pay for the possession of the ground?—I cannot agree to that.

1120. Ought not such value to be calculated according to the strict words of the Act of Parliament upon which the valuation is based, without reference to local custom, and without reference to any sum which may have been paid by the person who entered into the occupation of the land for the use of the land?—Decidedly so.

1121. Then, whether the use of the land had been purchased at 1*l.* or 100*l.*, its actual letting value to the tenant, without reference to the fine, should be the criterion of value?—The criterion of the Act is the rent which may reasonably or probably be expected from a solvent tenant.

1122. No allowance being made for the payment of the fine?—No allowance being made for the payment of the fine.

1123. Then do you still adhere to the opinion, that in ascertaining the fair letting value of land in Ireland, ascertained according to the strict meaning of the Act of Parliament, the rent actually paid by the tenant should be taken as the criterion of the value of those lands, or that the value should be ascertained without reference to local customs connected with the tenant-right?—I apprehend it must depend upon the letting value according to the custom of the country; and if a person was valued upon the net value of land at a higher rent than was the custom of the country, he would have a good right of appeal.

1124. Mr. *Vesey.*] In a district where tenant-right does not exist, is not the rent higher than in a district where it does exist, upon lands of equal value?—Undoubtedly so.

1125. Then in a district where tenant-right does not exist, will not the valuation for the poor law be higher than in the district where it does exist?—I think so.

1126. Then do you not conceive that according to that the poor law valuation will not be uniform in all the districts of Ireland?—I am quite prepared to admit

admit that, but in valuing land for taxation you must construe the Act of Parliament rigidly; and there is no section in the Act which appears to me to contemplate the existence of tenant-right.

1127. Then under this Act of Parliament do you conceive it will be impossible to have a uniform poor law valuation throughout all parts of Ireland?—So far as tenant-right affects the letting value, to that extent it would disturb the valuation.

1128. Then as tenant-right does affect the letting value, is it not the case that the poor law valuation, under the existing Act, cannot be uniform?—Just as in one part of Ireland the utmost possible competition raises the rent from year to year unreasonably high, so in another part of Ireland, where rents are low, the valuation must follow the custom of the country; in other words, it must correspond with the letting value.

1129. But is it not the case that in districts of Ireland, quite irrespective of competition value, the rents will be higher where tenant-right does not exist than where it does exist?—I should say, under the previous definitions I have given of rent, viz., the proportion of the produce of the soil paid to the landlord, the portion of the landlord is less in the north than in the south.

1130. Suppose a landlord had a property in the south, where tenant-right does not exist, the same landlord having property in the north, where tenant-right does exist, and that his lands upon both properties are let upon the same principle; would not the poor law valuation, according to your former answer, be higher upon the property in the south than it would upon that in the north?—Yes, the poor law valuation depends upon the rent which may probably be expected from a solvent tenant from year to year; and as such rent is lower in the north than in the south, undoubtedly it would be so.

1131. Therefore the poor law valuation will be higher in the south than it will be in the north, upon the same quality of land?—Of course it will.

1132. And therefore under this Act of Parliament the poor law valuation cannot be uniform throughout all parts of Ireland?—It will be uniform to the extent to which rents are uniform, neither more nor less.

1133. And as rents are not uniform, it cannot be uniform?—It cannot be uniform; and it is not, that I am aware of, at all desirable that it should be so in that sense.

1134. Mr. *Colquhoun*.] Do the Committee rightly apprehend your views of tenant-right to be these, that in some cases where competition is intense in the north of Ireland, tenant-right is paid, even though no permanent improvements have been made in the farm; but that the majority of cases being those in which permanent improvements have been made by the tenant, tenant-right may be taken to indicate the repayment of the capital of the outgoing tenant, which has been laid out by him, that sum being repaid by the incoming tenant, and the rent being in such cases lower than those in England, where the rent represents not only the letting value of the soil, but the profit to the landlord of the capital he has laid out in buildings and permanent improvements?—Tenant-right will result from either of two causes; first, low rents with reference to value; second, extensive improvements. If land worth 2 *l.* an acre is let for 1 *l.* an acre, the difference between the two will be given by the incoming tenant, whether that has been from the original state of the soil, or whether that difference of 1 *l.* an acre has been produced by drainage or other agricultural improvements.

1135. In the one of these cases tenant-right is perfectly intelligible; one can understand why, if the value of the soil has been raised from 1 *l.* to 2 *l.* an acre, by the permanent improvements of the tenant, the tenant should receive, in the shape of tenant-right, the repayment of the capital which he has so invested in the soil; but if he has made no such improvements, why should the landlord in the commencement of the custom of the country, which custom I presume must have had some basis, why should the landlord not ask for his soil, worth 2 *l.* an acre, the actual value of 2 *l.*?—I am endeavouring to explain to the Committee the custom of tenant-right as I find it; but I can at the same time understand that a certain interest in the soil may have belonged to the tenant at the period of the first colonization under James I.

1136. *Chairman*.] Is it not clear from what you have stated that a certain amount of the value of the land, whether receivable by the landlord or by the

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the tenant, will not be subjected to local taxation in the north of Ireland?—Clearly so.

1137. That that portion of the value of the soil which is received by the landlord in the form of increased rent in the south of Ireland will be taxed, while that portion of the value of the soil which exists in the shape of tenant-right in the north will escape taxation?—Certainly, and does escape taxation.

1138. Mr. *Colquhoun.*] But do you know as a matter of fact whether the permanent improvements in the north of Ireland have been made in general by the tenants or by the landlords?—I should say that agricultural improvements have been made almost exclusively by the tenants. There are of course exceptions to that rule. I would mention Sir Robert Ferguson, who has drained very extensively, as an exception.

1139. My question refers rather to past times than to the present; to those times, namely, in which the custom of tenant-right may be supposed to have taken its rise?—I should say universally by the tenants.

1140. May we not infer that whereas in England and Scotland the landlord has generally invested a certain amount of capital in permanent improvements upon his land, and in letting that land receives in the shape of rent that value which is strictly termed rent, as well as the interest for that invested capital, in the north of Ireland, on the other hand, the tenant having advanced the capital, expects and receives his repayment through the medium of what custom terms tenant-right?—That is the theoretical view of the question, but in point of fact there are further exceptions.

1141. That is to say, the custom of the country, being established, subjects to its influence a great number of those cases which ought to be exceptions from such a theory, but which, in fact, fall under the usage of the country?—I do not myself feel at all sure that tenant-right may not have existed previous to almost any improvements beyond the mere mud dwelling of the occupier.

1142. And in such a case, would you not infer that tenant-right, or a payment for the possession of the land, must have sprung from the intense competition for land, leaving parties to pay to the outgoing tenant a sum which should induce him to leave the land in his possession?—I think I can offer a more probable view of the question: the early settlers were stationed in a hostile country, and could only tempt their retainers to come over or to remain by granting permanent advantages in return for the protection they afforded the first chief occupiers. It may, in fact, have been a species of feudal tenure.

1143. But under such a theory, would not the tenant-right be a payment either by the landlord to the tenant, or by the tenant to the landlord, not by one tenant to the other?—It became the custom of the country to exact a very low rent; subsequent competition for land increased the value of that rent, but the landlord did not feel it advisable, or possibly even safe, to increase that rent. We must remember, in considering the question of tenant-right, that the north of Ireland has not been, during all periods, a country in which it would have been safe for a landed proprietor to break through existing customs.

1144. *Chairman.*] If you found in the south of Ireland that in a large district leases had been given a century and half ago to all the tenantry upon the estate, from precisely the same causes which you have stated in respect of the north, the inducement of the settlement of respectable yeomanry upon the estate, would you value such lands at the rents which were payable to the landlord, although those rents would be much below the actual letting value of the land?—I should go, as I before stated, as a mere question of law, simply by the words of the Act of Parliament, viz., the rent which might reasonably have been expected from a solvent tenant from year to year.

1145. Mr. *Vesey.*] Quite irrespective of the present value of the land?—No, on the contrary, I mean closely following the letting value of the land. I mean in the case of a district in which there are old leases, let us assume at 10*s.* an acre, I should disregard those leases.

1146. *Chairman.*]

1146. *Chairman.*] You would disregard those leases, and value the ground according to the letting value?—Yes.

1147. Then in the north of Ireland, where the tenant-right may be taken to be equivalent to the possession of a certain interest in the land by the tenant, equivalent to his having a lease, why should you not proceed upon the same basis of valuation, and value the lands there at the actual letting value, as they would let had the tenant no lease or no right of sale?—I am quite prepared to express my opinion that a tenant would have a right of appeal from a valuation constructed upon such a principle, as being contrary to the terms of the Act; the rent only being the test, not a varying custom.

1148. But in the case of the south the rent would be much below the letting value of the ground, and therefore you would neglect the rent?—In the one case it is a payment from year to year, in the other for a term of years.

1149. Still, in the case of the north the payment from year to year is considered by the person who purchases the property as equivalent to a term, or he would not lay out his money?—I have before observed that all purchases of land in the north are regulated upon the principle adopted by the Act of Parliament, and that the purchaser of an estate in the north knows he cannot and dare not raise the rent of his estate to the utmost competition value.

1150. Supposing that a landlord in the north of Ireland is obliged to evict his tenant by a process of law, and that the tenant does not sell his tenant-right or cannot sell his tenant-right, would not the landlord be considered fully at liberty to let his land at a higher rent than the former tenant had paid for it?—He would not; he would allow the outgoing tenant the full value of his tenant-right, deducting the arrears due to him as landlord, and would then relet the land on the same terms as before.

1151. Lord *Courtenay.*] It would not in any case be added to the rent?—It would not.

1152. Mr. *Vesey.*] Would he receive from the incoming tenant the tenant-right he deducted the arrears from?—Yes; in other words, if the tenant had to receive for 10 acres of land 50 *l.* as tenant-right, and he owed to his landlord 30 *l.*, he would be allowed to receive 20 *l.* as the difference due to him.

1153. Then what would be the course the landlord would take with regard to the incoming tenant to whom he would fresh let the land?—He would charge him precisely the same rent as the outgoing tenant paid.

1154. Then would he ask from the incoming tenant the same he had received from the man he had ejected?—He would allow the outgoing tenant to make his own bargain with the incoming tenant, and he would not interpose further than by exercising a veto, if he had any personal objection to the incoming tenant.

1155. Do I understand from you that the landlord does not actually choose the incoming tenant, but it is a bargain between the man who is ejected and the man who is coming in?—Entirely so; the usual form which appears is an advertisement, headed "Farm for Sale," issued by the outgoing tenant who is in want of a purchaser. Under this system, therefore, there are almost no arrears of rent.

1156. Lord *Courtenay.*] That is called "Farm for Sale"?—Yes.

1157–8. Even though the tenant has no lease?—Yes.

Lunæ, 24° *die Junii*, 1844.

MEMBERS PRESENT.

Viscount Courtenay.	Mr. Shaw.
Lord Eliot.	Mr. Vesey.
Sir Denham Norreys.	

VISCOUNT COURTENAY, IN THE CHAIR.

Richard M. Muggeridge, Esq. called in; and Examined.

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1159. *Chairman.*] YOU are an Assistant Poor Law Commissioner?—I was till the latter end of last March, but I then resigned to conduct a commission in England, to inquire into the condition of certain classes of the manufacturing population in the midland counties, where I am at present employed.

1160. In what districts were you principally employed, when acting as Assistant Poor Law Commissioner?—At first, I had the counties of Wicklow, part of Dublin, Wexford, Kildare, and Carlow. As the number of Assistant Commissioners was reduced from time to time, I had an addition made to my district, and latterly it included also the counties of Waterford, Kilkenny, Queen's County, part of King's County, and part of the county of Tipperary.

1161. Were you charged with the office of introducing the poor law into that district?—In the first part of the district which I have named, I was.

1162. In the exercise of that office you were of course charged with the arrangements with reference to the valuations?—I was.

1163. Will you state to the Committee what course was adopted by you, and by the Boards of Guardians under your authority, in reference to that subject?—The first point I endeavoured to ascertain in each case was, whether any existing surveys or valuations were in force which could be made available for poor law purposes, but I found none that we could use. There was a local valuation in Kingstown, in one of my unions, which had been made for the commissioners of the harbour there, but it was not thought sufficiently accurate for our purposes to render it worth our while to avail ourselves of it, and in all instances we had new valuations made. I got resolutions from the Board of Guardians in each case, that in their judgment no existing survey or valuation was in force adequate to the purpose.

1164. Will you describe, seriatim, the steps which you took?—Those resolutions were usually followed by an order from the Poor Law Commissioners to appoint competent valuators, and the Boards of Guardians in my district uniformly advertised for tenders by a given day, generally three weeks or a month after.

1165. Did the advertisement specify the rate per acre?—It specified that they were to state the rate per 1,000 acres at which they would conduct the valuation, including all rateable hereditaments thereon; there were then usually many tenders, varying from 12 to 20, and in some instances a few more or less. They were sometimes from professional men, and sometimes from farmers and men who had not been professionally employed, but who were generally acquainted with the value of land. I thought such persons hardly came up to the letter, and certainly not up to the spirit of the Act of Parliament, in my own mind; and I tried, as far as possible, only to have really professional persons.

1166. Were you able, in the great majority of cases in your district, to secure the services of such persons?—In every case; they were all professional valuators.

1167. You said, that among the answers which were returned there was a considerable number from persons who were not professional persons; did any case occur in which no answer came from a professional person?—Not in my district; I had always one or more professional persons apply.

1168. Where

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1168. Where unprofessional men sent in the lowest tender, how did you manage?—I did not invariably recommend the guardians to take the lowest tender.

1169. In point of fact, in every case a professional person was employed?—In every case. I should state why I gave the advice not to take the lowest tender. It was because the highest, in my judgment, was always inadequate, and did not give a fair remuneration for properly valuing the unions. The price ranged generally from 20*s.* the thousand acres, with all the properties on them, up to 50*s.*, neither of which I think an adequate remuneration.

1170. Are you aware what is the expense of the townland valuation per acre?—I am not.

1171. Will you proceed to state to the Committee, those persons having been so appointed, what steps were next taken?—The next step was for the valuators usually to appoint persons under them as assistants.

1172. Selected by themselves?—Selected by themselves. In many instances those persons were recommended, and in fact I believe they were usually recommended by the Boards of Guardians as persons possessing local knowledge, and persons in whom they had confidence. I am afraid that instances did occur in which the election of the professional valuator, the head valuator, was in some degree contingent upon his promise to employ A, or B, or C as assistant. I do not consider that the employment of a local assistant is dangerous in principle: it is extremely likely, if he is an honest and an intelligent man, that his local knowledge may be of great use to the valuator. In all cases he was subservient to him.

1173. You apply that observation to those cases in which reason existed for supposing that the election of the head valuator was made contingent upon his subsequent selection of particular assistants?—I have reason to think that that existed in some cases. Again, in the same county I endeavoured, as far as possible, to secure a uniformity of valuation, by recommending strongly that the same professional man should be appointed. In the county of Wexford I succeeded so far as to get the county divided into four unions, and the Boards of three of them to appoint the same person; that was the firm of Neville & Sons in Dublin, formerly the valuators of the Corporation of Dublin, and one of the oldest established firms in Dublin.

1174. Was the whole county of Wexford valued by this firm?—The three unions were, and they have subsequently been appointed revising valuators to the fourth, on my recommendation, so that I hope that that county at least will have a uniformity of valuation.

1175. Have you found in the three unions of Wexford a greater uniformity in their relation to the fair letting value of the country, than would have been the case had different persons been employed?—I think so; and I think that nowhere have I had less complaint than from that county.

1176. Subsequently to the selection of those local assistants, were any fresh instructions issued by the Poor Law Commissioners upon which you were to act?—There was a code, or book of instructions, issued upon valuation and rating, which bears date the 25th March 1840, which was very early in the commencement of our proceedings there. It took a considerable time to form the country into unions, as in my district I made a point of seeing every gentleman of property throughout the county, and learning fully their views. I also ascertained thereby the distribution of property, and got maps of the estates sent me, so that it enabled me to avoid cutting up a gentleman's property in any way. I got it all, unless at a great distance, in the same union, which is always an object with proprietors, and it worked the law better.

1177. Mr. *Shaw.*] And of course it is much more gratifying to the proprietor of the estate?—Yes; and it gave him more directly the fair influence of property, than if he had a part of his estate in two or three unions.

1178. *Chairman.*] Within the districts with which you have had experience, have you had reason to suspect the operation of any peculiar influence on the minds of the persons employed, of a nature to affect the general accuracy of the work?—I think the Act itself, to a certain extent, produced that influence.

1179. Influence in what direction do you allude to?—I think the Act of Parliament making the payment of the rate a poundage rate, contingent upon the amount of the value, and then the subsequent proportionate division of that being contingent upon the rental, every tenant felt or thought that he had an interest in getting the holding valued at as low a rate as he could, in order that a greater portion

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portion of the rate, upon the division of it, might fall upon his landlord. That was brought to bear as far as possible upon the persons engaged in valuing the unions.

1180. Mr. *Shaw*.] You mean to have it low, relatively to the rent?—Below the rent as far as possible. The majority of guardians are of course of the tenant class, the ex-officio guardians forming, as they do, but one-fourth of the Board.

1181. *Chairman*.] Is it your opinion that the natural tendency in the minds of Board of Guardians, of which you now speak, in point of fact did affect the general accuracy of the valuation?—I think so; and I think it would have done so to a much more unfair extent, but for the constant efforts of the Commissioners and the Assistant Commissioners to counteract that influence, by pointing out the strict letter of the law.

1182. What is your opinion as to the general accuracy of the poor law valuation?—I think upon the whole it may be considered better as a valuation than we could have expected, under all the circumstances. In the first place, the valuators were almost in every instance greatly pressed for time; the time allowed to perform the work being inadequate to its efficient and satisfactory performance. We were so placed that we had no funds for any purpose till the rate was made; at that time we had not the Act which subsequently authorized the Boards of Guardians to borrow 200 *l.*; we had no funds, and of course there was every reason existing why we should get the valuation made as early as possible, as that was the first step to bring the law into operation. I think another great obstacle to their accuracy was, that in some cases too many of the unions were undertaken by the same person; I know of one instance in which a valuator in Dublin was valuing either nine or eleven unions (I cannot recollect which at this moment) at the same time, and they were in all parts of Ireland, one of the largest of which, in the west of Ireland, was about 400,000 acres; he was engaged in valuing all those unions simultaneously; he must necessarily therefore leave a great deal to others, and the supervision which was exercised in my district could not have been exercised by him in other unions, from his having so many to attend to at the same time.

1183. What relation does the valuation in your district stand in, do you think, to the actual letting value of the properties within that district?—In my district I think it would be, taking the whole, probably from 5 to 15 per cent. below the actual letting value. I think there are some unions that are extremely near the letting value, and I think I might go so far as to say that one or two exceed the rental; one especially, which is the Shillelagh Union, four-fifths of which is the property of one nobleman; he lets his land extremely low, and I know that on his estate the valuation exceeds the rental in many cases.

1184. When you speak of the actual letting value, do you mean the return which would arise from the property if let by tender, or in such a way as to let it up to the highest point?—I speak of the fair letting value of the district; I think there is hardly any price which might not be got for land in Ireland if let to the highest bidder.

1185. Mr. *Shaw*.] When you estimate the valuation at from 5 to 15 per cent. under the fair letting value, do you mean that uniformly, or upon the average?—I mean taking it on the average.

1186. Are there any great inequalities?—I think there are.

1187. Will you point those out to the Committee?—In one union, the Baltinglass Union, I considered the valuation to be 20 per cent. below the letting value.

1188. Was that general throughout the union, or upon an average taken of the whole?—Upon an average of the whole.

1189. Did it approximate to a fair application to the entire union?—I think it did in that case. In the Carlow Union, which was a very important union, the amount was from 5*s.* to 8*s.* an Irish acre lower than the actual rent.

1190. Was that pretty uniformly the case throughout the union?—Yes, pretty uniformly throughout the union. In the Celbridge Union I find it was equal to the letting value as nearly as could be throughout. In the Enniscorthy Union I considered it to be 10 per cent. below the letting value on the whole, if I except a very large property in the union, held by the trustees of the Earl of Portsmouth, and which I think is so let that the valuation of it was quite equal to the rate at which the property is let.

1191. As

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1191. As to the other parts of the union, you would say that pretty uniformly they were valued at 10 per cent. below the fair letting value?—Yes. The Gorey Union was considered about one-eighth below the ordinary letting value of the land, and the houses in rather a lower proportion. I found that in what are technically called the old takes, the valuation was higher, but that it was lower on the recent ones.

1192. Did the old takes constitute any large proportion of the union?—Not a very large proportion.

1193. On the whole, in that union you consider the valuation to be about one-eighth under the fair letting value?—Yes, not more than that.

1194. Is there any other union which you can mention?—The Rathdown is considered nearly equal to the rents throughout, except houses let for the season.

1195. And you consider in that case the rents to be about the fair letting value of the land?—I do.

1196. *Chairman.*] Have you spoken of all the unions within your own experience?—The Rathdrum is 10 to 15 per cent. under the letting value. The Wexford I think not quite so much, but still below, about six per cent. I think.

1197. You have spoken of the unions within your own actual observation; are you able to lay before the Committee any information bearing upon this point in reference to other unions?—Some time ago Government applied to the Commissioners for a return of the different classes of occupiers, in reference to the question of the franchise. They also, in their communication to the Commissioners, requested to know the views entertained, how far the valuations came up to the usual letting value of the lands, and that communication, of course in the ordinary way, was referred to the Assistant Commissioners in charge of the different districts to make their report upon that point, and they appended, usually very briefly, what they considered to be the difference; and thinking it was a matter that would be interesting to the Committee, I this morning looked carefully through the report, and made an analysis of the answers throughout the whole of Ireland. I need not say that it was very hastily prepared, having but a very short time in which to do it, and therefore the information is not so full as I could wish, and perhaps is only valuable as showing the views entertained by the party whose name is subscribed to it. It shows considerable difference in the rates, and a great want of uniformity. (*The Witness delivered in the same.*) *Vide* Appendix.

1198. Sir *D. Norreys.*] Can you state how far the opinions conveyed by the Assistant Commissioners, in the statement which you have given in, correspond with the opinions on the valuations which the Boards of Guardians themselves have printed?—No, I cannot.

1199. In the cases which you have referred to of unions under your charge, have any of the Boards of Guardians given opinions unfavourable to the valuations and contrary to your opinions on the subject?—I only recollect a single instance. Before I expressed any opinion myself, I conferred generally with the valuators, and often with the chairman and some of the practical guardians on the Board, some of the farmers and large proprietors. I do not say but that there would be individual opinions which might be contrary.

1200. *Chairman.*] In reference to the paper which you have handed in, shall you be able so to alter the mode in which it is now drawn up as to place the information which it gives before the Committee in a tabular form?—I could do so in a day or two.

1201. Sir *D. Norreys.*] When you state, that in certain unions the valuations have been from 10 to 15 per cent. below what you call the fair letting value, do you wish the Committee to understand that that is the general average of the valuation of the entire union, or that the valuations have been so well made that every portion of the entire valuation would be an average of from 10 to 15 per cent.?—I am quite sure it is not so; because, as more than one assistant was constantly employed in a union, it would often happen that the care and attention, as well as the skill, of one would be a little greater, probably, than that of others, and though the general rate was kept up, there would be, I am sure, something to disturb the uniformity of there being an unvarying deduction of 10 or 15 per cent.

1202. So that although the average valuation might be from 10 to 15 per cent., parts of that average might vary from 15 to 30 per cent.?—I think hardly so much

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much as that; for that would be so glaring a discrepancy, that it would have attracted the attention and the correction of the valuator himself, the professional person employed.

1203. Mr. *Shaw.*] Have you, in your former answer, specified the cases which you think would be the principal variations?—I have.

1204. *Chairman.*] You have spoken of the fair letting value of the county; will you state in what mode you ascertained that?—What I consider the fair letting value is the value that property generally brings from a solvent respectable tenant, allowing him a fair remuneration for his capital employed, enabling him to live out of the holding, and remunerating him also for the cost of the labour bestowed.

1205. Taking into account anything for superintendence and management?—Yes; I take all those elements into account; and where no complaints are made, and where it is known generally (and it is pretty well understood in Ireland,) that the landlord is letting his lands fairly. I have not taken extreme cases at all.

1206. Mr. *Shaw.*] You consider that, without any reference to the extreme anxiety to obtain land in Ireland?—I do; a great part of my district was differently circumstanced to other parts; the competition is not allowed to be brought into the market. Though the competition exists it is utterly disregarded by a great mass of the landlords. The cases where that is allowed to operate most, are where the landlords have not the direct power.

1207. In coming to your conclusion upon what was the fair letting value, how far did you take into account the rent actually paid in that or the neighbouring district?—I found out what was the sum which good and respectable tenants were paying with satisfaction to good, and fair, and respectable landlords, and when I found that both parties were satisfied, I thought that that was a proper basis to build a fair letting value upon.

1208. Have you any further observations to make upon the way in which the valuations were affected by that provision in the Poor Law Act which divided the burthen of the rate between the landlord and the tenant?—No.

1209. Did it operate to any great extent in the unions that you were conversant with?—Not to a very great extent.

1210. *Chairman.*] What is your view upon the general operation of that provision; has it been beneficial?—I think upon the whole that it is beneficial, but I think it acts unfairly in one respect, with regard to the advance; the full rate is to be paid, and it has now all to be paid by the occupier. There has been no particular season of the year, though we are trying to get Boards of Guardians into one general period, for making the rates; but heretofore we have not been sufficiently advanced to be able to command that, and the consequence has been in some instances, that the rates have been made shortly after the gale day, and there has been a long time that the tenant has had to wait before he could put in his rate receipt as rent. They complain very much of that, and it is considered unfair that they should advance for the landlords; they think that the rich should advance for the poor, and not the poor for the rich; that if any advance is to be made at all, the landlord should advance for the tenant, and not the tenant for the landlord.

1211. Is it within your knowledge that there are cases in which the landlord voluntarily advances for the tenant?—There are; and there are cases in which some have taken the advantage of that portion of the Act which enables them to compound with the Board of Guardians.

1212. That is voluntary on the part of the landlord?—Yes.

1213. Lord *Eliot.*] Do you think that a provision to that effect would be practicable?—I think so, as it is now made so in the case of holdings under 4 *l.*

1214. As far as you have known, has the alteration made by the Legislature been beneficial?—I think extremely so.

1215. Sir *D. Norreys.*] At what time did that Act come into operation?—In August 1843.

1216. At what period did you cease to be connected with the Poor Law Commission?—The 1st of April last.

1217. What opportunity had you, between August 1843 and the 1st of April last, of ascertaining the operation of that Act in any of your unions?—I had not much personal opportunity of course; but I have had a good deal of correspondence on the subject, fully warranting me to make that answer.

1218. Can

1218. Can you refer to any unions in which collections have been completed since that Act came into operation?—No, I cannot, as fully completed.

1219. *Chairman.*] Suppose the valuations completed, what course has been subsequently taken to amend or revise them?—When the valuations were completed, the Boards of Guardians generally appointed committees for the purpose of revising the valuations by electoral divisions. The valuation itself was, under the law of that day, exposed to public inspection for 21 days; my Boards, and I suppose others also, invited all objections against the valuations, and all errors to be stated in a printed form, and left in the room where the valuation was exposed, and intimated that they would be considered in due course, of which public notice would be given. A great many objections were in many cases sent in, in some more, and in some less, but there were not a great many substantiated. The subject was not considered quite so seriously as it should have been; many sent in objections, only that they might try to get something off if they could, but it was not considered in many cases that there was any very valid ground for the objection. These objections were considered by the committees, with the concurrence of the valuator and his assistants, and in some cases parties were brought forward to show that they had not the quantity of land which they were charged with, or that some other person held part of the land, and then the corrections were made, but they were always made by the valuator, not by the guardians, though of course they recommended and assisted him in making them. When they were made and completed, as far as they could be, a resolution was passed that the Board received and adopted the valuation, as revised and corrected, as that upon which to found the assessment.

1220. Mr. *Vesey.*] Have Boards of Guardians in your district generally appointed the original valuator to make those corrections?—Not in all cases.

1221. Can you state any instances in which they have changed them?—In most instances I think they have been changed.

1222. On what grounds have they changed them?—The Poor Law Commissioners are appointing the revisors now; they have taken the power into their own hands.

1223. Before the Poor Law Commissioners had that power, which was granted to them under the Act of last Session, have you known the revising valuator changed?—I have.

1224. On what grounds has it been in those cases which you have known?—I can hardly answer for the grounds on which the Boards have acted.

1225. Have there been any public complaints and dissatisfaction expressed with the mode in which the first valuators had made their valuations?—No doubt there have been in some cases.

1226. Have you known any cases in which the valuator has been changed on those grounds?—I think there are many instances, in which no very loud or general complaint was made, that the feeling of the country was more in favour of a local man; and it was thought that though such a person was not competent to undertake the first valuation, and go through the great labour and business that was required to perfect the valuation of an entire union in a given period, still that the valuation being once made, a local man, practically acquainted with the value of property in the neighbourhood, would do the revision better than a stranger, and that he could be got at less expense. If the original valuator was to be brought from Dublin or from a distance, they feared that they would be liable in some shape or other to pay the expenses; and that was one of the grounds, I think, on which the guardians have chosen local men as valuators.

1227. *Chairman.*] Within your experience were many objections made by the rate-payers or by Boards of Guardians, in relation to the valuation of the property of others as well as of their own?—There were a considerable number; but the principal objections that were made were with reference to their own properties, considering themselves as overvalued; and where the ground upon which the objection was a comparison of the value put upon others, it was oftentimes found that the persons with whom the comparison was made were also complainants, and I think that complaints were often made without any very serious consideration, or any valid ground for making them. A great number of them were disposed of by the Boards of Guardians without any alteration, and in a great many cases the parties did not attend or take any steps to support their objections.

1228. There lies an appeal from the decision of the Board of Guardians upon such a ground?—Yes.

 1229. Have

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1229. Have many appeals against the rate been carried into court in your district?—But few.

1230. What was the result of the appeal in the majority of cases, as far as you have followed them?—The result was in all cases I believe to confirm the rate; but in some two or three cases amendments were made in the rate-books, but the rate itself was in no instance quashed.

1231. Mr. *Vesey.*] Did you experience any serious obstacle in the collection of the poor-rate, arising out of the mode of valuation?—The only source of opposition I found in my district at all was in the county of Waterford, in the barony of Gaultier, and there very great complaints were made, not only against the valuation, but against the working of the law, and the law itself.

1232. What complaints were made in respect of the valuation?—As often being unfairly valued, one man in comparison with another.

1233. Were those cases inquired into?—They were.

1234. Were the complaints found to be well-grounded cases of complaint, or not?—In many cases the valuation has been altered subsequently.

1235. Is the existence of those cases attributable to incompetent persons having been employed, or to the adoption of incorrect principles of valuation?—I think to the adoption of incorrect principles, to a great degree.

1236. As to what point?—I was not in charge of the union at the time the valuation was made.

1237. Lord *Eliot.*] Has the dissatisfaction which you have adverted to been removed by the subsequent correction of the inaccuracies of which you have spoken?—The dissatisfaction has been, I hope and believe, in a great degree removed, if not wholly so. My reasons for arriving at that conclusion are, that the Union of Waterford is now quite out of its difficulties. When I first had the charge of it it was in debt to the treasurer upwards of 4,000*l.*, and owing enormous sums to the contractors, and with large arrears of rate uncollected, but subsequently the treasurer and all the contractors have been paid off, with, I believe, a very trifling exception, and a rate adequate to the purposes of the union has been made, and is in the course of collection; and I know considerable pains have been taken to correct the valuation, but whether fully adequate or not I can hardly say.

1238. Sir *D. Norreys.*] Suppose an individual feels himself aggrieved with the amount at which he has been valued, what course is he obliged to adopt to have the grievance remedied?—I would say that he would have no remedy but by appeal against the rate.

1239. Must not that appeal take place after the rate has been struck?—Yes.

1240. Supposing that he be successful in proving his case, that the valuation has been an incorrect one, what course is adopted by the assistant barrister or by the Commissioners?—The assistant barrister would alter the rate-book so far as his holdin gis concerned.

1241. Does not that alteration take place at a time when it is impossible for any other individual to complain against the amended valuation of the property of the individual who has originally appealed?—It does so.

1242. Suppose it possible that an individual could appeal for some very large portion of a union, and that the result of his appeal would be to reduce the valuation, say 50 per cent., would not that have the effect of disarranging the rate which had been struck?—It would, of course.

1243. Would it not appear to you to be the simpler plan, that there should be an existing valuation which should be made perfect, and should have undergone all the requisite appeal previous to striking the rate, rather than that the appeal should take place after the rate had been struck?—I think it would be an improvement, decidedly.

1244. *Chairman.*] How often are collections made for the poor-rates at present?—There is no fixed time at present; they have been made from time to time as the Boards of Guardians, some from necessity, and some from convenience, have chosen to make them.

1245. Under the instructions of the Poor Law Commissioners, collections should be made twice in the year?—They should be made twice in the year, but that has been found in practice not to be a satisfactory arrangement, and most of the Boards of Guardians are endeavouring to make one rate do for the year; well-regulated Boards of Guardians make that collectable at the period of the year at which the people can best afford to pay it, which is the autumn.

1246. Mr.

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1246. Mr. *Vesey.*] Would it be desirable that the period should be fixed by the local Boards, or that the Commissioners should appoint a stated time?—I think it would be much better to appoint a stated time; that the requirements of the union should be ascertained at a particular period, and then the necessary steps taken for making a rate and collecting it after.

1247. Would not you leave with the local Boards the power of altering the time of collecting the rate, and adapting it to the local circumstances of the country?—I should be afraid to leave any discretion in the matter with the Boards of Guardians. I think it would be better that there should be a fixed period within a limited time, say two or three months, and that if necessary a supplemental rate might, under particular circumstances, be allowed to be made.

1248. Do you fix upon the autumn as the time, as being after the harvest?—Yes; I speak of the districts with which I am more immediately connected. I know there, it would be found of great advantage; in fact practically they are obliged to leave the collection till then, though the rate may have been made in February or March.

1249. Would it be practicable in large unions to have the collection only once a year?—It would be difficult in large cities like Dublin or Cork, but hardly so in the rural districts; nor do I see any difficulty even in cities which might not be got over.

1250. The observations which you have made as to the collection for the poor-rates would apply to all collections which are to come from the tenant for whatever purposes they might be made; for instance, collections for the county cess?—I think it would be better that there should be one uniform collection in the year.

1251. Made at one time?—Yes.

1252. Have you turned your thoughts to the question, whether that should be collected by one class of officers?—I think it would be better that it should be collected by one class of officers, as far as practicable. In my own district I have had the collections usually made by the collectors of the county cess, and I found it work better than any other system; but there are sometimes objections entertained to it on the ground that the collector of the county cess being forced to collect his cess by a certain day, he will leave the collection of the poor-rate, for which he is not pressed in the same manner. I know that those collectors are frequently obliged to make considerable advances, owing to there being a fixed period, namely, the assizes, by which they must have completed their collections.

1253. Are there any unions in your district where the poor-rate collectors are not the collectors of the county cess?—Yes, there are some.

1254. Have you found, in those unions, that there is much difficulty in the collection of the rate?—I think I have found about the same as in others.

1255. Have you found that, in the unions where the poor-rate collectors are not the collectors of the county cess, there have been complaints by the rate-payers of the mode of collection?—I have not heard many complaints of the mode of collection, very few in my district.

1256. Were there any unions added to your district previous to your leaving Ireland?—Yes, from time to time, as the number of Assistant Commissioners was reduced. In my district, when I first went to Ireland, I had but 10, but when I left I had 21.

1257. You have stated, that in those unions which you yourself formed the collectors of the county cess were chiefly appointed collectors of the poor-rate?—Yes.

1258. Therefore it is only in those unions which have lately been added to the district that the collectors of the poor-rates are not collectors of the county cess?—Generally so; but in many of those cases even, it was because the collectors of the county cess had given it up. Not considering the remuneration sufficient, they had resigned, and then we were obliged to appoint others; but I never would sanction the appointment of another till the collection had been offered to and refused by the collector of the county cess.

1259. Have you had much opportunity of judging, from your present knowledge, of the effect of becoming acquainted with any dissatisfaction which might have arisen among the rate-payers in those unions where the collectors of the poor-rates are not the collectors of the county cess?—No, I have not.

1260. *Chairman.*] Should you see any difficulties in the way of requiring that the collection of the county cess should be made by the same officer as was employed in collecting the poor-rate?—Not if made at one time.

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1261. Lord *Eliot.*] Would there not be this difficulty, that the collection for the poor-rate is made on an estimate of that which may be required, whereas the county cess is collected for expenses already incurred, and must be collected twice in the year?—I do not think it must be necessarily twice in the year; it must, according to the practice of grand juries in Ireland at present; but I know, or at least have heard, that with many grand juries the greater portion of the presentments are made at one assize, for the sake of their coming due at the time when the people can best pay them; there are many which are, however, now imperative.

1262. Mr. *Vesey.*] You allude to heavy discretionary presentments?—Yes, I allude to heavy discretionary presentments.

1263. *Chairman.*] Have you ever turned your attention to the subject of an uniform valuation, for the purposes of all public assessments?—I consider that it would be very desirable. I do not think the existing valuations, either for the Poor Law or the county cess, are as satisfactory as they might be made, and they are certainly based upon many varied principles in different parts of the country.

1264. Is it your opinion that neither the present townland valuation nor the poor law valuation, as it stands, would in itself form a sufficient basis for such an uniform valuation?—I think they would not; I think the poor law valuation, as such, as existing at present, with the power of correction which the Commissioners have, might be safely left in their hands, but I think if other purposes are to be met, such as the political or municipal franchise, or other expenses are to be paid out of the collection, that it would not be desirable to leave it as it now stands.

1265. Beyond that, will you state anything which occurs to you as a reason why neither of those valuations would form a sufficient basis?—At present, with regard to the county cess particularly, it is so very unequal in its operation.

1266. Mr. *Vesey.*] Has Mr. Griffith's valuation been perfected in any of the counties comprised in your district?—It had not when I left, but in one; they have now commenced in the county of Wicklow; they have paid their first assessments under it in part of that county.

1267. *Chairman.*] You have stated that, in your opinion, it would be practically desirable to have a uniform valuation for all public assessments?—Yes.

1268. As far as you are acquainted with Mr. Griffith's valuation, and with the knowledge you have of the poor law valuation, which, if either, would you take as the basis for such an uniform valuation?—I should not like to say that I gave an unqualified preference to either; I think that both would be very useful as the basis of a general valuation. Mr. Griffith's valuation, if I understand it correctly, is wholly a townland valuation, the total value being governed, in a great degree, by the character of the soil and subsoil, and the situation with reference to markets, and certain fixed prices of produce which are specified in the Act. In the poor law valuation we have an applotment of the whole value among the several occupants; whereas Mr. Griffith has no applotment to make upon the occupiers upon the townland, he only determines the value of the townland itself.

1269. Sir *D. Norreys.*] The question referred to the principle of the two valuations; to which would you give the preference, to a valuation that had relation to certain prices, or to the valuation adopted under the Poor Law Act, of the value suggested by the fair letting value of the district?—I think one would in a certain degree govern the other; I think the fair letting value, as it is called, would be governed by the value shown by Mr. Griffith's mode of valuation. There are many other circumstances which would affect it; but if I were called upon to choose between one and the other I would choose the principle of the poor law valuation, founded on the fair letting value of the property.

1270. If you were to select a basis for a valuation on which taxation should rest, which should you consider the fairest basis for such taxation; the actual letting value of the ground, or what was actually on an average of years paid for the use of it; or its positive value as ascertained solely by the quality of the soil, irrespective of its market value?—I would choose the actual value, on an average of years.

1271. *Chairman.*] Would you admit into such valuation the question of the improvability of the soil, or its capacity supposing it to be so improved?—I would, as an element of value.

1272. Do

1272. Do you think it would be practicable to let in the question of the improvability of the soil, not with reference to the present payment, with which of course it would have nothing to do, but payments to be fixed upon future revisions?—I consider that a person determining the value of property must determine how far it is capable of improvement; that is one of the elements which constitutes its value.

1273. Mr. *Vesey.*] In that answer you comprise the capabilities of the soil?—Yes, to that extent.

1274. Do you conceive that the purchaser of a property would merely look to the rent-roll to ascertain the value of that property, or would he look also to the capabilities of the soil?—I think that he would look at the capabilities of the soil, though he would certainly be guided in a great degree by the rent-roll.

1275. Not solely by that?—No, not solely, I should think.

1276. Would he not look at the capabilities of the soil, to see how far improvements might hereafter make the property more valuable?—I think probably so.

1277. Would he in consequence give a higher or a less price, according to the greater or less capabilities of the soil?—I do not know that he would necessarily be called upon to give a higher price for it; that would be departing from its present actual value as far as determinable by the rent-roll.

1278. Do not you think if property was put up for sale, and it was stated that there were great capabilities of the soil in that property, that it would fetch a higher price in the market than if merely the rent-roll was exhibited?—That is a matter of opinion.

1279. Sir *D. Norreys.*] If you were establishing a valuation for local taxation of every kind, whether for county purposes, or poor law purposes, or purposes under the 9th Geo. 4, the improvement of towns, would you leave such a valuation to be made by a local Board, or would you have it made by some independent Board?—I think that it would be essential that it should be made by an independent Board.

1280. Would you recommend that a valuation of this kind should be connected in any way with the poor law system?—I would not.

1281. You would recommend that it should be an independent responsible Board for valuation generally?—I would.

1282. Suppose that a valuation were once established, and that it were satisfactory, how frequently do you conceive that, for poor law purposes, it would be requisite to revise such a valuation, taking for granted that the mere alteration of the names of the occupants could be done by the union authorities?—I think that once in five years would be adequate.

1283. So that all rates struck during those five years should be a poundage on the original valuation?—I think it might be so, if you gave the Board of Guardians, or some poor law authority, the power to make the necessary changes of occupants, and so on, that may have taken place in the time.

1284. Is not your view this, that if a farm of 1,000 acres were valued in the first valuation, and that it was subsequently let to 10 proprietors, each of whom would have 100 acres, still the valuation of 1,000 acres should continue as one valuation till the next revision?—I think it should as regards value.

1285. Mr. *Vesey.*] You are understood to state, that the poor law valuation ought to be according to the fair letting value of the district?—Yes.

1286. In very old leases does the farmer, or the middleman, pay to the head landlord a rent equal to the value of the ground?—No; in many instances nothing like it.

1287. Does the occupier of the ground pay to that middleman more than the value of the ground?—I think he does, in many cases.

1288. Is not the ground generally let on a competition value to the occupier under the middleman?—Yes.

1289. Suppose the land in the whole of the district were held by middlemen of that class where they paid to the head landlord less than the value of the ground, and the occupier paid more than the value of the ground; how would you ascertain in that case the fair letting value?—That I should ascertain by what was the market value of the neighbourhood.

1290. Would the qualities of the soil be taken into account?—In that case I think necessarily so.

1291. Would those qualities be made the chief groundwork of the valuation?—I think they would in so extreme a case.

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1292. Do you think that in the poor law valuation the consideration of the qualities of the soil ought to be thrown overboard entirely?—According to the law at present, we are bound to make the valuation according to what the tenant may be reasonably expected to pay from year to year; the valuators make local inquiries generally, and ascertain what they do pay, and what they might reasonably be expected to pay; but they attach very often different meanings to the word "reasonably" in different parts of the country.

1293. If there was a revision of the law, would you consider it advisable to make any alteration in that respect, with regard to the principle of valuation?—I have not heard the principle of the poor law valuation much complained of, and do not think that it is necessary to make any amendment in it.

1294. *Chairman.*] You have stated that it would be desirable, in case of such an uniform valuation as the latter questions which have been put to you have contemplated, that it should be placed under separate authority; to what extent would you consider local administration desirable?—I should rather guard against local assistance in the matter, if possible. I think that a valuation should be independent of local influences.

1295. Should you consider it necessary, for the sake of procuring information, to employ persons connected with the township?—Any Valuation Board, I consider, would avail itself of local information to some extent, but it would be better to keep it entirely distinct from local influence, much in the manner the present townland valuation is.

1296. *Chairman.*] You have gathered from your examination to-day the principal points to which the attention of the Committee is directed; do any suggestions occur to you upon the general subject?—Not at present.

Jovis, 27° die Junii, 1844.

MEMBERS PRESENT.

Sir H. W. Barron.	Lord Jocelyn.
Lord Courtenay.	Sir Denham Norreys.
Lord Eliot.	Mr. Shaw.
Mr. F. French.	Mr. Vesey.

SIR DENHAM NORREYS, IN THE CHAIR.

George Coode, Esq. Assistant Secretary to the Poor Law Commissioners, called in; and Examined.

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1297. *Chairman.*] WHAT is your profession?—I am a barrister.

1298. Is the legal business of the office generally referred to you as assistant secretary?—Very largely.

1299. Were you at all engaged in drawing up the Act of the 1 & 2 Vict. c. 56, for the relief of the poor in Ireland?—I was engaged on it throughout, having drawn the Bill and settled all the amendments introduced into it during its progress through Parliament.

1300. Have you any recollection of what took place on the subject of the valuation clauses, whether at that time it was considered how far Mr. Griffith's townland valuation could be made applicable to the purposes of the poor law?—Many Irish members were very anxious that Mr. Griffith's valuation, so far at all events as it had been proceeded with in Ireland, should be adopted; many desired that it should be carried into effect throughout Ireland, and used for the purposes of the poor law; others proposed that it should stop where it was, and be used for that portion of Ireland in which it was completed, and that some plan, such as was proposed in the first draft of the Bill, should be adopted for the rest of the country. There were many representations made to the Government by Irish members in favour of using Mr. Griffith's valuation, as far as it had been completed. These proposals were considered very carefully by members of the Government; I recollect the present Lord Monteagle and Lord Morpeth gave a careful

a careful attention to that recommendation, and papers were written upon the subject, and considerable details gone into by those who had charge of the Poor Law Bill; these papers were distributed amongst those who took an interest in the matter, and the final conclusion was, that the principle of the valuation, such as we find it in the Act, should be adopted, and a separate valuation made for he purpose of the rate for the relief of the poor.

1301. How far had the desire to make the principle of the valuation the same in Ireland and in England to do with that determination?—Not at all, at least so far as I can judge. I have heard it occasionally observed, that it is desirable that the law should be the same in both countries; persons agreed very generally that if the circumstances of the two countries were such as to allow of it, the valuations should be as far as possible the same; but I do not think that this consideration operated as a motive at all with the Government; I think they and other members of both Houses of Parliament were decided by a consideration of the comparative advantages of the respective modes of valuation.

1302. By a positive preference?—Yes.

1303. You have had occasion to compare the bases upon which English valuations and Irish valuations for poor law purposes are conducted; do they differ in any respect?—They differ verbally and materially in one respect, namely, that there appears in the definition of the net annual value upon which the rate is to be made in England, to be no authority for making a deduction for landlord's taxes; whereas in Ireland, the foundation of the valuation for the rate is the pure net rent, in which allowance is made for the taxes which are borne by the landlord. There are very few landlord's taxes in Ireland, but a poor-rate was imposed directly upon landlords by an Act of last session, so far as relates to property in the country of less value than 4*l.* a year, and in certain boroughs of less value than 8*l.* a year.

1304. In the general principles upon which the valuation of property should be conducted, do you consider them the same?—I think the intention was that they should be the same, but that there is an unintentional difference caused by the omission in the English definition of some words which should have included landlord's as well as tenant's taxes.

1305. Mr. *Shaw.*] Were those words supplied in the Irish Act; and, if so, will you point out the section?—The words of the 64th section of the Irish Poor Relief Act are sufficient to authorize the deduction of the landlord's taxes; the words are these: "That every rate shall be made upon an estimate of the net annual value of the hereditaments rated; that is to say, of the rent at which, one year with another, the hereditaments might in their actual state be reasonably expected to let from year to year, the probable annual average cost of the repairs, insurance, and other expenses, if any, necessary to maintain the same in their actual state, and all rates, taxes, and public charges, if any, except tithes, being paid by the tenant."

1306. *Chairman.*] Will you read the words of the English Act?—The corresponding words of the English Act (the 6 & 7 Will. 4, c. 96, s. 1) are, "That no rate for the relief of the poor shall be of any force which shall not be made upon an estimate of the net annual value of the several hereditaments rated thereunto, that is to say, of the rent at which the same might reasonably be expected to let from year to year, free from all usual tenant's rates and taxes, and tithe commutation rent-charge, if any, and deducting therefrom the probable average annual cost of repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent."

1307. By that the words, "free from all usual tenant's rates and taxes, and tithe commutation rent-charge, if any," would indicate a different basis of valuation in England and Ireland, inasmuch as in Ireland the value is to be put, placing the usual tenant's rates and taxes upon the tenant; whereas the valuation in England, from those words, would appear to place the tenant's rates and taxes upon the landlord?—There is considerable difficulty experienced in construing the words of the English definition. The words in their strict grammatical connexion import that the hereditament is to be assumed to be let free of the usual tenants rates and taxes, and that the rent obtained under such a letting is to be taken as the net annual value. Now it is clear that the rent which a tenant would pay for a tenement in which he was free from rates and taxes, would be a larger rent than the net rent; and therefore the words of the definition are in direct opposition to the usual sense of the term "net annual value." Acting under the

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advice of the law officers of the Crown, the Poor Law Commissioners have adopted a construction more consistent with the obvious sense of the term net annual value and with the apparent purpose of the Act. This construction assumes that the words, "free from all usual tenant's rates and taxes," refer to the rent. It is admitted that this is not the strict grammatical construction, but it is adopted as the only construction by which we can get at what was the apparent intention of the framers of the Act, in attempting to define the words "net annual value." I use the word "apparent," inasmuch as from other parts of the same clause, and other clauses of the Act, it is the only consistent construction which can be put upon the Act; and also the only construction consistent with what I should consider the policy of the Act.

1308. Mr. *Shaw.*] Do any other words in the Act occur to you which favour that interpretation?—The words, "free from all usual tenant's rates and taxes, and tithe commutation charge, if any," evidently include in the same construction the taxes and the tithe rent-charge. Now there is an unquestionable rule of taxation, that no property is to be rated twice over in the same rate. Tithe is by law separately rateable, in the hands of the tithe-owner or lessee. It cannot without express authority be assumed to be the intention of the Act to make the tithe rent-charge rateable also in the value of the land. But unless the value of the tithe rent-charge is deducted from the gross rent of the land, the rate would include the value of the tithe once in the value of the land, and the tithe would be a second time rated separately in the hands of the tithe-owner or lessee.

1309. You are therefore of opinion that any other interpretation of the words than that which you have put upon them would be inconsistent with a sound construction of the Act of Parliament?—Any other construction would introduce a new rule of rating, and a great injustice, by laying the rate upon persons who derive no benefit from the property; for the persons interested in the land would, by adopting the grammatical construction, be taxed in respect of the value of the tithe, which they do not enjoy.

1310. Then, upon the whole, considering those words as well as other portions of the Act, and its general policy, you think the interpretation you have put upon those words is the correct one?—I feel no doubt of it.

1311. *Chairman.*] Have the superior courts pronounced any opinion upon the subject?—Of course they have had questions of rating constantly before them; but they have had no case which would raise this question. In all the cases which have been before the courts in which this matter has been involved, it always appears to have been assumed that the net annual value is the value of the land, with deductions made for the tenant's taxes and for the tithe commutation rent-charge.

1312. Lord *Eliot.*] Is it not reasonable to presume that if any doubt had existed upon the point, the question would have been raised?—I cannot deny that there has been a good deal of doubt as to the effect of that definition; but the subject has not been made as yet a subject of question in the courts of law: and if the doubt was one which could have been maintained with much prospect of success, it is almost certain that some one would have tried it.

1313. *Chairman.*] Then taking that as the practical construction which is put upon this Act, you would say the English and Irish Acts correspond in the principle of valuation they assume?—Yes; and in the details also, with certain exceptions of particular kinds of property in the Irish Poor Relief Act, and with the exception also of the matter I adverted to before, the difficulty as to the deduction of the landlord's taxes.

1314. Is there any description of property which is liable to the poor rates in Ireland which is free from such liability in England, or *vice versâ*?—The chief differences are that all timber is liable to the rate in Ireland, and is exempt in England. All mines that have been opened seven years are liable in Ireland, whereas only coal mines are liable in England; also some easements, rights of way and tolls, liable in Ireland, are held by the construction of the courts not to be liable in England. There is nothing liable in England that is not liable in Ireland.

1315. Timber, coal mines, tolls, and turf, I think you say are the subjects of difference?—Turf would be rateable in England; turf is exempted under some circumstances in Ireland, and would be included in the rate in England.

1316. Mr. *Vesey.*] When you state that timber is rateable in Ireland, do you consider that the valuator, in valuing woods, is bound to take into his account the actual

actual value of the timber, or merely to value the ground upon which that timber grows?—He is bound to value the hereditament; that is to say, the land at its present rate of production; what the land would let for to be cultivated as it is cultivated. He has nothing to do with the timber which is upon the land, which is the accumulated property of the landlord, or of the tenant, where the tenant takes the timber: he has nothing to do with the timber as it stands; but only with the productive value of the land at the moment when he makes the valuation.

1317. In England are wood-lands generally exempt from all rates?—All those growths of wood which do not come within the description of "saleable underwood," are exempt in England: the statute of Elizabeth included in the description of property made liable to the poor's rate the words "saleable underwoods," and it was held the use of the words "saleable underwoods" operated to exempt all kinds of timber and of other woods.

1318. Mr. *Shaw*.] In Ireland if they proposed to value an acre of ground, suppose an acre so covered with timber as to be unprofitable for any other purpose, what value would they put?—The valuator would have to consider what was the accruing value upon that land from year to year. The timber would be improving at a rate which a valuator, who knew his business, would be able to estimate. He would have nothing to do with the timber which had already grown; he would have to consider what would be the growth at the end of the year, and what the tenant would give to have the privilege of taking that growth.

1319. Mr. *French*.] Generally speaking, land under timber in England is much more valuable than land under timber in Ireland?—I do not know.

1320. *Chairman*.] Under the view you have just stated, the timber, supposing the ground planted was worth 10*s*. an acre at the present time, and the probability was that in 30 years there would be a greater gross amount of value upon that ground, would that be valued without reference to its future value, when the timber became fit for cutting, or would it be valued according to its original value, without reference to the timber?—I think the proper mode of valuing it, under the provisions of the statute, would be to regard only the annual increment of value, and to estimate the value as if the profit could be taken annually, which by properly distributing your cuttings, could easily be done. Then it would be easy to ascertain what a tenant would give as an annual rent for the land. If the cuttings take place at intervals longer than a year, the value of the cuttings must be spread over those intervals, and the division of the value of the cuttings by the number of the years included in the interval, with due allowance for the interest of money foregone in the interval, would give you all the yearly increments of value which form the basis of the valuer's estimate of the net annual value.

1321. Then the valuer would take into consideration, simply, the value of the timber cut upon the ground, and not the original value of the ground itself?—He would take into consideration the profit that would be derived year by year from that ground, and he would have nothing to do with the original value of the ground, nor the prospective value of the ground. His task would simply be to ascertain what, year by year, is the value of the produce, and what annual rent a tenant would give for the land, without reference to what had been the original state of the land, or to what might at any remote time be the prospective state of the land.

1322. Simply the value of the cuttings of the timber?—Yes, supposing that is the sole produce of the soil.

1323. Mr. *Vesey*.] In order to ascertain the value of the timber, and otherwise what the tenant would give from year to year, would it not be necessary for the valuator to estimate the value of the timber upon that ground?—If you mean by the value of the timber all the timber grown in a succession of years, and at the time of the valuation, with the accumulated property standing upon the ground, I should say not; he has nothing to do with that any more than of any other tenant. He has merely to consider the value of that timber accruing within the year, but not the values which have accrued in a number of previous years. He has only to do with the increase of the year, which a man treating the timber as he might do, cutting, year by year, at proper intervals, such portions as would leave the total value of the property no less than it had usually been; he is to take the accruing value which a tenant might thus derive from the land year by year, and not the accumulated value. The basis of his estimate would, in short, be what a tenant taking the land from year to year would pay for it, and not what a purchaser taking the produce as it stands would give for it.

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1324. Mr. *Shaw*.] I understand, you are supposing the land to be valued in the best possible manner for producing profit, at the same time bearing in mind that it is always to be kept in its original condition in point of value?—Yes; it is always assumed that the tenement is to remain at the end of the year, or the end of the period for which the rate is made, in the condition in which it was found when the rate was made; in other words, the valuator is to assume that the property will continue in the same state in which he finds it when he values it.

1325. The two conditions then would be, that the permanent property could not deteriorate in value, and that the best annual profit could be made from the land?—Yes; assuming that the land is neither to be deteriorated nor improved.

1326. *Chairman*.] Take the case of an osier yard, which must be cut every two years; suppose the valuation made the year after the cutting had taken place, and that the next cutting would not take place until two years afterwards; how, under the terms of the Act, could such an osier yard be rated; having reference to the value at the next rate, or having reference to the value at a future period not within the year?—The words under which the valuer has to act require him to make "an estimate of the net annual value of the several hereditaments rated; that is to say, of the rent at which the same might reasonably be expected to let from year to year." He has to consider what these tenements would let for, one year with another; therefore he has, as the first part of his task, to average the value of the produce of the land. He would in the case supposed divide the profits coming in once in every two years, and spread that profit over each of those two years, and then say, "what will this land let for from year to year?" The actual state of this osier bed, if let, would be such as to give the whole profits of the crop in two years; and this being ascertained, the valuer has the conditions of his problem before him, from which he can at once estimate what would be the rent which, one year with another, the property might be reasonably expected to let for. It would come very nearly, but not quite, to a division of the value of the crop by two.

1327. How would that definition of the mode in which the valuator is to proceed correspond with the words, that the property is to be valued as in its actual state, at the rent at which it might be reasonably expected to let from year to year?—I see a little difficulty if you suppose the tenant is to be turned out at the end of the year. If it is to be let from year to year, and the tenancy is to expire at the end of the year, of course that osier yard would let for nothing; and on this supposition the valuer or maker of the rate, would have to pass over to the next year, when he would find the year in which the crop would be taken; and then by the supposition he would have to charge the whole of the value of the crop in that particular year. Of course it would come in a series of years to exactly the same thing; for if you construe the words of the Act as requiring it to be assumed that the tenancy will expire at the end of the year, that it is not to be a tenancy from year to year, the tenant holding on until he gets the benefit of the crop, then undoubtedly it would come to this in the case supposed, that the osier bed, producing nothing but osiers, the year it was not cut would let for nothing, and the year it was cut, would let for a rent calculated upon the value of the crop of two years' growth.

1328. In the first part of the answer you have given you anticipate that the valuator is to be allowed to presume a term of years to exist equivalent to the time at which some future profit is to be made?—I cannot say what doctrine the courts would hold upon the subject, but I think they would consider the proper meaning of those words of the Act which refer to the average "rent, one year with another," to be, not that the tenancy should expire necessarily at the end of the year, but that there should be such a cycle of years supposed as would allow the tenant the benefit of the rotation of crops or the benefit of all the crops which would interlace the one with the other, so that the whole course of cultivation should be gone through according to the usual system of husbandry practised in the place.

1329. Take the case of a crop of liquorice, which may be presumed to be five years in coming to perfection, upon what principle would the valuator be justified in valuing the ground for the first four years of the growth of that crop, under the terms that it is to be valued at the rent at which it might reasonably be expected to let from year to year?—He is bound to look at the whole of that definition, which includes these words: "the rent at which, one year with another, the hereditaments might be expected to let;" and he is to have regard therefore to the fact that

that the rent is one which is to be obtained one year with another, as well as to the fact that it is to be let to a tenant from year to year. Both assumptions must be combined in making his estimate. Then it appears to me to be easy to make a calculation in the case assumed. The rent which would be procured one year with another must be understood, and I think may be reasonably understood, to be the rent which would be got in that mode of cultivation which would allow the tenant to take the entire benefit of that cultivation, he being supposed to reap his crop as well as to plant it and manure it and bring it to perfection; unless all this is assumed he cannot be supposed to be the tenant at all; for, on the assumption that he is not to have the benefit of the cultivation, no man would pay any rent, or become a tenant. Therefore where a crop does not come to perfection within the year, the valuer must suppose that the land will be enjoyed by the tenant, so as to allow him not only to plant or sow and manure, but also to reap. This seems to be the natural time for a valuer to assume as the period over which he is to spread his calculation, so as to get the rent which would be obtained one year with another: he is not entitled to look much more forward than that, but he cannot reasonably look less far forward than that.

1330. Then in making this valuation of a tenement in its actual state, from the rent at which it may be expected to let from year to year, the valuator has not only to consider its value from year to year but has also to presume the certainty of a tenure for, in the case supposed, five years?—He is to assume in that case, as in all others, that the tenant is to take the profits of his cultivation, and out of those profits to pay the rent. If the crop is such as to require the tenant to have it for five years, then it would be necessary, in order to realize the first words of the definition, for us to consider the tenant to be in possession for five years and to take the profits of his crop.

1331. Then you must in that case construe the terms "from year to year" as meaning a tenure for at least five years?—Yes.

1332. Lord *Eliot*.] Or that an allowance would be made to him by the in-coming tenant?—Yes; you cannot assume a tenant will go in for the purpose of bearing all the burthens of the cultivation, and not to take the profits; and you cannot suppose a man will pay a rent out of the tenement but for the benefit he derives from the tenement.

1333. *Chairman*.] Then the value of that ground would depend upon the assumption that the tenant had a certain term?—I do not see any objection to admitting that that would be so.

1334. Lord *Eliot*.] Or a certain interest which he would derive from the supposed advantages which would be made over by him to any in-coming tenant in the event of his ceasing to be the occupier?—Yes; my impression is that we must consider the tenant as having an interest in all that value which accrues to the land during his year of occupation, and that he is somehow or other to be compensated for that. It appears to me, the best term to be used is, that the tenant is to have a right to the whole of the value which has accrued from year to year.

1335. Mr. *Shaw*.] You assume that the land or tenement, whatever it may be, is to be let in the manner best calculated to produce annual profit?—In the manner which will allow the tenant to take the full profit from the land as it is cultivated; the land remaining in the condition in which it is found at the time of the valuation.

1336. And that land, or manufactories, or any other tenements shall be assumed to be let in the manner most calculated to produce annual profit upon a fair letting of the premises?—I should say, in the manner to allow the tenant to take the whole profits accruing during the time of his tenancy. When I say the profit accruing during the time of his tenancy, I do not mean the profit reaped during the time of his tenancy, but strictly the profit accruing; the expansion of the seed in the ground, the addition of the manure, the development of the uses of that manure upon the crop; all those are accruing profits, although the profits are not reaped during that time, and are values which might be purchased from the tenant at any time during the year. I take the words "accruing profits" in the sense of the value acquired in the progress of the time, whether it be a longer or a shorter time, which would be purchaseable; and that the tenant is to have the full benefit of that value. Whether the crop in the interval assumed, has arrived at maturity, and may be reaped, is an indifferent matter; if he find the corn standing, and he would reap it at the expiration of that year's tenancy, the valuer would be able to estimate the value which had accrued at that time. This would evidently come to

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the same thing as considering the tenant entitled to reap the crops. In the latter case, he would continue longer in his tenancy, he would be employing more labour upon it for a longer time, he would be paying rent for a longer time, but he would be entitled to reap his crop at the time when it was mature. It is evidently the same thing, whether we consider him entitled to the value then realized in his crops standing, as at any intermediate time during his tenancy, his tenancy expiring at this moment, or whether we carry the calculation further, and assume his tenancy to expire when his crop is ripened, and when he is to take the value.

1337. *Chairman.*] The questions which have been put to you with reference to whether the value of land let from year to year is the same as the landlord would require by giving a certain term for the use of the land; do you conceive that the valuator in valuing ground, under the terms of the Act, is bound to look to anything more than what the tenant might make by the year, the land being in his actual occupation, and that the valuator has no right to look to what might be made of it if the tenant thought it worth his while to expend money upon the ground in improvements?—I think the valuer has no right at all to consider what might be the rent produced, or the profit obtained by improvements; he has nothing to do with prospective advantages beyond those which appear to result from the present condition of the land.

1338. May not the present value of the land be in some degree affected by the question of the time for which a tenant would have a right to the occupation of that land?—You can affect the present rent by giving the tenant a term, no doubt; but this is not done by affecting the present value of the land, but the greater present rent is obtained because you give the tenant an opportunity of making investments of labour and capital, which shall accumulate, and become more profitable to him than the land would be without that opportunity. Where land is let with such objects and prospects, the landlord receives a greater rent than the present value of the land, because of this prospective advantage to his tenant, and because the rent, as usually arranged, is made an equal rent from year to year. In such a case, in the earlier part of the tenancy, the landlord would be taking a rent somewhat greater than the actual value of the land; but when the tenant had made his investment of capital and labour, and brought the land into a higher productive state, then the landlord would be receiving a rent somewhat less than the net value of the land. But the higher rent in the first year would not be the result of the fact that the value of the land in the first year of the tenancy was increased; but the tenant would be giving to the landlord a higher rent, because of the prospective advantages which he would expect to reap at a future time of his tenancy; and he would be giving, when the land was of less value, a higher rent than it was strictly worth.

1339. So that practically you conceive, under the terms of the Act of Parliament, the valuator is bound not to value the prospective advantages which might be made by the tenant improving the ground, but simply from the land in its present actual state?—Yes; he is only to regard the land in its present actual state. When the land is so improved by the tenant as has been assumed, then the land will become rateable on a higher net annual value. While it continues improving the land will constantly come into the rate to a greater and greater amount; but the valuator will follow the improvements of the land as those improvements are realised, and is not entitled to anticipate those improvements by making his estimate upon the basis of the rent agreed to at the beginning of the term.

1340. The requirements of the Act being that the value of the subject shall be an estimate of the rent which, one year with another, might be expected, which rent should be taken; the rent which a tenant would assume who had no reference to future improvements, but simply to the positive value of the land, or the rent which a tenant would assume who was certain of a term, whatever that might be, and who would upon such a certainty undertake the improvement of the land?—I think it would be the former rent which the valuator should proceed upon, namely, the rent which might be obtained from a tenant who took the land in the condition in which it was, with no expectation of making improvements, but merely enjoying it during his time in the condition in which it was at the commencement of the tenancy, and leaving it in that condition.

1341. Mr. *Shaw.*] You consider no deduction is to be made, from an apprehension on the part of the tenant, arising from the expression "from year to year," that he may be turned out at the end of the year?—No; the assumption is, that

that he is to have the full benefit of his tenure during the year, taking all the profits accruing during that year; and that his tenement is to be taken, maintained, and left in the condition in which it was at the beginning of that year.

1342. *Chairman.*] He is only to have reference to the profits of the ground in its actual position during that year?—The profits derivable during the year from the ground in the actual condition in which he finds it at the time of the valuation.

1343. Mr. *Shaw.*] But must you not assume that he will have a sufficient tenure to realize the full annual profit of the land?—Yes. It is perhaps desirable that I should explain, what may appear inconsistent in the answers I have given to the questions put to me. I have answered those questions with reference to two somewhat different hypotheses, though the result of both appears to me to be the same. The first hypothesis, which I conceive to be the more practical one, was that the valuer, in estimating "the rent at which one year with another the hereditaments might reasonably be expected to let," should take into his consideration the mode of occupation and cultivation, and if the usual average profiits of such occupation and cultivation could not be realised within one year, that he should take into his calculation the whole series of years necessary to enable a tenant to take the benefit of the actual mode of cultivation, and then to divide the whole benefits by the number of the years in that series, by which he would arrive at an average year's gross value. The second hypothesis was suggested by the questions of the Committee, in which it was assumed that the words of the definition "the rent at which the hereditaments might be reasonably expected to let from year to year," implied that the tenant was actually to quit his land at the end of the year. Adopting this hypothesis, I then endeavoured to explain how the calculation of the valuer must be made. In doing this, I contend that he must not suppose the tenant to go out at the end of the year, yet going out with the full benefit of his profits accrued up to the time of his going out. This assumption is inconsistent with the legal quality of a tenancy for a year; for in the case of a yearly tenancy, which is by the agreement to expire at the end of the year, the tenant who puts seed into the ground does it at his own peril. Therefore the answer I have been giving in reference to the terms "year by year," has assumed a state of things inconsistent with a yearly hiring, inasmuch as it assumes that the tenant is to have the full benefit of all the increase of value in the land, by reason of his sowing, planting, and manuring the land during that year. But if you suppose the tenant to have the benefit, whether in the shape of a payment from the in-coming tenant, or in any other way, of the whole profits of his cultivation and improvement of the land during the time of his tenancy, it appears to me to come to precisely the same thing as if you assume he is to hold the land until his crops can be reaped. I have attempted to show the two results would be identical.

1344. *Chairman.*] Does not that answer assume the tenant will have a vested right in the improvements he has made?—A vested right in the profits which have accrued during his tenancy.

1345. Lord *Eliot.*] Would not the valuator be bound to consider the course of husbandry practised; for instance, in many parts of the country a wheat crop can only be produced once in seven years; if the valuator were valuing that land, would it not be his duty to value it as producing a wheat crop every year?—I think he would be bound to have regard to the whole rotation; fallow, unproductive during the year, would be adding a value which would be taken in the wheat crop; in the same manner that green crops would be adding a value to the land which I have assumed should be recognized as the value which a tenant is entitled to make who undertakes to make the outlay, or to forego the profits involved in leaving the land in fallow, or in taking a less profitable crop.

1346. Does then this follow, that in your opinion that farm is not valued as if it were let to a tenant merely from year to year?—Yes; that is what I find inconsistent in using the words "from year to year."

1347. Mr. *Shaw.*] In practice is there such a thing to be found as a strict yearly tenancy?—I know nothing of the kind as a practice in England; I cannot answer as to the Irish practice.

1348. Mr. *Vesey.*] Is it likely a tenant would take ground and make any improvements upon that ground if he considered that at the end of the year he was likely to lose the ground?—It seems to me universally inconsistent with the objects with which any tenant takes and manures the land.

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1349. Mr. *Shaw.*] Is not the law the same in England as in Ireland, that unless there be a positive agreement that the tenant shall go out at the end of one year, "a tenancy from year to year," means a continuing tenancy, unless there be six months' notice to quit at the same period of the year at which the tenancy began? —Undoubtedly that is the understanding.

1350. The practice generally is, where there is a tenancy from year to year, in that sense, that it continues a long time; quite sufficient to bring out the full value of the ground on a community of years?—A tenancy from year to year in England is so adjusted that the tenant shall not be surprised into a loss of his manure, or labour, or seed, or anything which is in the nature of outlay upon the land.

1351. And that must be assumed in construing the Act of Parliament?—Yes. The other construction assumes a forfeiture by the tenant; that the tenant should forfeit his labour or his expenditure.

1352. *Chairman.*] Then in point of fact your understanding of the words, "the rent at which the same may reasonably be expected to let from year to year," does not mean the rent which may be reasonably expected from year to year, but for a certain term of years, which shall be consistent with the average rotation of the crops which may be expected to be put into the ground?—I do not think that the valuator is to assume that the tenant is to be surprised at the end of the year into a forfeiture of his labour or capital by the tenancy being put an end to before he can take his crops; but I think that the valuator may assume a yearly tenancy as qualified in my preceding answer, viz. a tenancy which would allow the tenant to take away, or to receive from the in-coming tenant, the whole of the values which have accrued during his tenancy. This appears to me to be the same thing as to say that the valuator is to assume that the tenement is to be let for a term that will allow the tenant to take the full benefit of the mode of cultivation or occupation of the land.

1353. Would not that meaning of the law, supposing that to be the correct one, be more clearly expressed by stating that the valuator was to estimate the subject valued by the rent at which, one year with another, the same might in their actual state be reasonably expected to be let for, if let for some certain term of years sufficient to cover the expenses which under an ordinary average state of cultivation he might probably have to incur?—I think if the definition were modified as suggested, the simple object of the valuator would be somewhat confused by an estimate of all the advantages that are derivable from a farm, besides those of simply taking the crops of the land as the land is found. All those advantages which are of a certain pecuniary value would then come into calculation, and the valuation would involve an estimate of prospective advantages as well as of what may be said to be the mere annual advantages.

1354. But all your previous answers anticipate prospective advantages?—Only such prospective advantages as seem to be the immediate result of the occupation of the land as found in its present state, in its present mode of cultivation. The value would, I contend, have nothing to do with those more remote prospective results involved in the consideration of the uses the tenant would make of the land if he held it for a term of years, with the opportunity to invest more permanently his capital and labour in it, and derive greater profits than are apparently derivable from the land in the state in which it is seen at the moment of the valuation.

1355. But if it were determined to establish a new basis of valuation in Ireland, upon which all taxation should rest, and that the landlord were to bear a certain proportion of the tax in proportion to his interest, should you not consider that the sum which would reasonably be expected to be received by the landlord upon an average of years, should be the amount upon which the taxation should fall?—Yes, if by "an average of years" is meant an average of years during which the occupation and mode of cultivation are to preserve their present character; but not if the term "for an average of years" involves any expectation that the land during that average of years would be improved.

1356. Would not the fair basis be the value which a landlord might reasonably expect to receive from the land, if let in the manner which would be most conducive to his own interest?—I think that would be, first of all, an impossible plan of valuation; it would assume a knowledge, on the part of the valuer, not of the productive power or value of the land as he saw it, but a knowledge of what might be done by a course of improvement, of what was the utmost possible rent of the best

best possible course of improvement; it would require him to estimate values which are not in existence.

1357. Taking the valuation of the Union of Longford, the valuator states that he generally founded his estimate upon an assumption that the tenant was to have a 21 years' or a 31 years' lease, or for his life; that person presumed that he was valuing according to the terms of the Act of Parliament; in your view of those terms do you think he was justified under that assumption?—I do not.

1358. Going to the Bandon Union, the valuator states that the land was to be valued according to what it would let at to a solvent tenant from year to year; and he had thought it ought to be valued lower than if the Act had directed the valuation upon the assumption that the land was to be let upon lease; for a prudent solvent tenant ought not to take land from year to year at all, unless he got a strong inducement at a very low rent, which would make a difference in the valuation of 10 per cent. at least?—There he assumes a liability to loss to the tenant who takes the land year by year, and who may be turned out leaving his crops and other values upon the ground.

1359. Is he correct in his view of the law?—No, I think not; I think he assumed a disadvantage to the tenant in the case of a yearly tenancy, which is not contemplated in the definition of the net annual value.

1360. Mr. *Shaw*.] And which does not generally arise in practice?—No.

1361. *Chairman*.] In Clonmel, the valuator says, "the majority of the farms in that county are of between 10 and 50 acres," and in considering the value he considers the tenant as getting a lease, but not for any particular time; do you consider that he followed the terms of the Act of Parliament?—I should consider he proceeded upon the principle I adverted to in my first answers, viz., that he considered the tenant as having it long enough to enjoy all the advantages of cultivating the land in its actual state.

1362. Do you think he was justified in that?—Supposing that he acted upon that principle I think he was justified, for it comes to the same thing as if he had valued it as let from year to year, with a right to the tenant to take all the produce growing, and all the value conferred on the land by his labour and expenditure in the meantime.

1363. Lord *Jocelyn*.] Do you think he has valued upon the same principle?—I understand him to mean, that he supposed the tenant would have it a sufficient time to take the benefit of all his crops. Assuming this to be his meaning, I think he did right, for what he thus supposed comes to exactly the same thing as a tenancy for one year, with a right at the end of the year to take all the profits which have accrued to the tenant.

1364. *Chairman*.] In the case of Belfast, the valuator states he adopted as his principle what he considered the fair rent between landlord and tenant, whether from year to year or by lease; would there not be a considerable difference between the two values?—Supposing that he assumes that a tenancy from year to year allows the tenant to take all his profits, then again it comes to the same thing, whether it is supposed that the land is let for a term which allows the tenant to take the profits, or from year to year, with liberty to take the profits.

1365. Lord *Jocelyn*.] In those cases in which you find the valuation has not been taken upon the right principle, do you think by the Act which was passed last year the Commissioners would be justified in ordering a new valuation?—Certainly, it would be their duty to do so. It would be necessary to show to the Commissioners that that plan of valuation produced a result different from that which they would consider to be a proper valuation. There must be a practical inaccuracy shown in all cases; the mere theoretical irregularity would not justify the Commissioners in causing the expense of a new valuation to be incurred.

1366. But if a practical evil were shown, they would order a new valuation?—If a practical evil were shown they would order a new valuation. If the result were different from what they would expect on a proper valuation. If the result were the same or nearly so, they would not be justified in incurring the expense.

1367. *Chairman*.] Considering the different views which have been taken by different individuals of the meaning of these terms, if it were considered desirable to establish one general valuation in Ireland, and adopt as the general principle the actual letting value of the land as you have defined it, would you think it safe to leave these terms, as they at present appear in the Poor Law Act, without explanation, or any other term explanatory of that?—I have endeavoured in my

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answers to express what was my view of the strict and proper interpretation of those terms. If the result is one which is approved of, then the terms which you find in the Act are by the supposition sufficient to produce that result. On the other hand, if some other result is required, those terms, by the same supposition, are not the terms to be used. I would not undertake to say better terms might not have been found; but it appears to me those terms do justify the construction I have put upon them; justify the making of the estimate in such a way as I have described to be the duty of the valuator.

1368. Lord *Jocelyn*.] You think that is the proper construction?—I think that is the construction the courts would be found to put upon them.

1369. *Chairman*.] Then if the courts would be found to put that construction upon them, how is it the Commissioners would allow a valuation to be conducted as in the Bandon case, where the valuator allows that he has adopted a principle of valuation which reduces the value 10 per cent.?—I am not sure that the valuator acted wrongly in making that valuation as he describes; for it appears to me to be very true that the grant of a lease to a tenant might procure a rent of 10 per cent. more than could be got from a tenant who occupied only from year to year, with a full right to the produce, as I have before described. A lease might enable him not only to keep the land in its present condition, and to derive such profits as are now derived from it, but actually to make improvements, the opportunity to do which might be worth 10 per cent. more. If such were the valuators view of the advantages of a lease, he was bound to exclude these advantages, and 10 per cent. may on this view have been a proper proportion for the consequent reduction.

1370. Mr. *Shaw*.] Then in the case put you assume a lease would give the power of making improvements, but if the lease only gave the tenant the benefit in length of time of holding, the land remaining at the same value, it would make no difference?—It would make no difference except, indeed, the tenant considered the permanency as a settlement for himself and children.

1371. But if it merely secured him in the possession of the land, the land itself continuing of the same value, then it ought not to alter the value?—It ought not.

1372. *Chairman*.] You assumed in the last answer there are two values of the land, the one the rent from year to year, the other the rent which may be 10 per cent. higher if a lease is given; at which rent do you intend the valuators should value the land for the Poor Law valuation?—I did not admit there were two values of the land; but I have explained that a tenant averaging the values of the land for the entire of any term, would in the beginning give a higher rent than the then present value of the land, in consideration of the advantages a lease afforded him; that the rent then would be at all times during his tenancy a different thing from the value of the land; at the beginning of the tenancy more than the value, and when the investments which he would make in improvements were effected, less than the value. Therefore that there is not at any one moment two different values of the land, but there may be at all times, during the currency of the term, a difference between the actual rent of the land and the actual value of the land.

1373. Is machinery liable to be valued in England?—Fixed machinery is liable to be valued, and gearing and moveable machinery before the alteration in the law which exempts stock in trade was liable also to be valued.

1374. It is not now?—No.

1375. Do you consider, under the present state of the law in England and Ireland, that machinery, the wheels and gearing of a mill, for example, are liable to be rated?—I think only such as would be considered parts of the freehold. The rate being fixed upon the hereditament, all that is not part of the hereditament would be exempt from the tax.

1376. Supposing a valuation should be established in Ireland for all local taxation, would you recommend that such a valuation should be carried on in connexion with the Poor Law Commission, or with the county officials, or that it should be independent of all local influences?—I see no reason for connecting it with the Poor Law Commission, nor with the persons having the expenditure of any particular rate. The value of the property is a thing which would best be ascertained by functionaries who had no other administrative duties whatever to perform.

1377. You would recommend a separate Board for valuation simply?—It seems to me a separate Board for valuation would effect the purpose better, and with less inconvenience

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inconvenience perhaps than any other; but that is a practical question, on which I do not wish to offer an opinion. I see no reason why it should be connected with the Poor Law more than the county cess, or any other tax which is now or may be levied in Ireland.

1378. Supposing that such a valuation were established for all purposes, would you prefer the adoption of Mr. Griffith's townland valuation, or the basis of the Poor Law valuation, of the actual letting value?—Unquestionably such a valuation as forms part of the Poor Law valuation. The townland valuation appears to me to be one which is, in fact, impracticable; one which is incapable of that easy correction which is necessary to secure the just imposition of a tax; perfectly unintelligible in the mode of its imposition to all rate-payers, or persons who may be aggrieved by it, as well as false in its theory of obtaining the estimate of the value of the fund which is intended to be the subject of taxation.

Mercurii, 3° *die Julii*, 1844.

MEMBERS PRESENT.

Sir W. H. Barron.	Viscount Jocelyn.
Mr. Colquhoun.	Sir Denham Norreys.
Viscount Courtenay.	Mr. Shaw.
Lord Eliot.	Mr. Vesey.
Sir Edmund Hayes.	Mr. Young.

SIR DENHAM NORREYS, IN THE CHAIR.

Edward Gulson, Esq. called in; and Examined.

E. Gulson, Esq.

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1379. *Chairman.*] YOU have been employed under the Poor Law Commission?—I am the senior Assistant Commissioner under the Poor Law Commission. I have been an Assistant Commissioner ever since its first constitution. I was employed in various districts in England, and went over to Ireland with Mr. Nicholls.

1380. When you commenced your operations in Ireland, what steps did you take to procure the necessary valuation of the unions?—When we first commenced proceedings, Mr. Nicholls, the Poor Law Commissioner, expressed an anxious desire that the expense should be as small as possible, and consequently that if possible the existing valuations should be made available for the purposes of the Poor Law. Mr. Griffith's valuation was more perfect, or at any rate had been longer in operation in the north of Ireland than elsewhere, and it was to the north that my attention was first directed. We therefore got Mr. Griffith's valuation, and endeavoured to make it available for Poor Law purposes; but when we came practically to work it out, we found it impossible.

1381. Will you state the nature of the difficulties which you had to encounter in making that valuation available?—In the first place, as I conceive, his valuation is based upon a vicious principle, because he is obliged by his Act to take a certain list of prices of produce, which are annexed to his Act, and having ascertained the productive quality of the soil, these two form the basis or the principle of his valuation. Suppose, therefore, two farms adjoining each other, one in a very good condition, having been carefully attended to and its productive qualities brought out to the greatest advantage, and another farm, (the soil of which is precisely similar to the first named farm), which has been neglected and worn out, he would value them both alike, or nearly so, the productive quality of the soil of both being alike, but inasmuch as upon the Poor Law valuation depends a relative payment between the landlord and the tenant, and the rent of those farms would be exceedingly different, perhaps one double the other, it would be very unjust that the landlord of the one should pay as much as the landlord of the other to the poor rate.

1382. Is the opinion which you have now given formed merely on your own view of Mr. Griffith's instructions, or the Act of Parliament under which he acts,

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or practically have the guardians who have attempted to use his valuation found the difficulty which you have now stated?—On going into the north, I found Mr. Griffith's valuation was so popular that the guardians generally expressed a great anxiety to avail themselves of it. Though in many instances I had myself become aware of its being impracticable to adopt that valuation, I found the feeling so strong in its favour as to induce me to allow Boards of Guardians (by allowing them, I mean, not putting any impediment in their way) to adopt their own course, being convinced that when they came practically to attempt to carry it out, they must feel its impracticability, and that it was better they should discover that for themselves than do it at my dictation; but in every instance in which Boards of Guardians have attempted to carry it out, they have failed, and have consented to adopt another course.

1383. Do you consider that the failure has arisen from the difficulty which there was of ascertaining the values of individual properties, or from any difference in the relative valuation of properties?—Decidedly; there is a difference in the relative valuation of townlands, as well as that there is no valuation of individual properties.

1384. Was it ascertained that cases such as you have referred to were frequent where lands which practically would be of a very different value as estimated by a Poor Law basis, were estimated at the same value according to Mr. Griffith's basis?—Frequently; then again, if land is used as town parks (and some properties are very valuable in that respect, I could instance property in Dundalk which is of great value from its immediate vicinity to so thriving a town as that), Mr. Griffith, though he values that land higher than other land, does not value it at anything like its real extent of value.

1385. Do you find that the division of the rate between landlord and tenant, in certain varying proportions, has been a source of much difficulty in arriving at satisfactory results as to valuation?—I think that almost all the difficulties which the Poor Law Commissioners have had to encounter as to valuation, may be traced to that source.

1386. What districts of Ireland have been peculiarly under your charge as Assistant Poor Law Commissioner?—The counties of Down, Antrim, Armagh, Monaghan, Louth, a portion of Meath, and more or less, such as taking a view of the general appearance for other Assistant Commissioners, over a considerable portion of the western part of Ireland.

1387. Have you not lately had to do the duties of the Chief Commissioner in Ireland?—I have, and I am still doing so with my colleague, Mr. Power.

1388. For what period?—For the last 15 months.

1389. This situation must have made you more or less acquainted with the valuations over the rest of Ireland?—Certainly.

1390. In so far as you have been able to judge, has this separation of interest between landlord and tenant been the source of the valuations not being entirely satisfactory over the parts of Ireland with which you are not so immediately connected?—Certainly, for this reason; we are pressed on two sides, one by the tenants to get the valuations as low as they possibly can, because the lower they are the less they eventually pay; and we are pressed on the other hand by the landlords, to take care that the valuations are not put down below a fair value in consequence of the pressure of the other parties.

1391. Can you state whether this feeling has had a greater practical result in the south than in the north?—Decidedly it has in the south and west, generally.

1392. To what do you attribute the difference?—To the greater attention paid to the working of the Poor Law by the gentry of the country in the north of Ireland.

1393. Mr. *Shaw*.] Would you attribute it to the rents in the north of Ireland being nearer the fair letting value of the land?—I am not sufficiently informed of the rents in the south and west of Ireland to be able to state that. I have an impression that such is the case; but it has not come under my own immediate knowledge.

1394. They are better calculated in respect of the fair letting value in the north than in the south and west?—Certainly; I have seldom in the north heard complaints made by tenants of being over rented by any considerable landlord, while in the south and west such complaints have been made to me.

1395. Mr. *Vesey*.] Have those complaints of being over rented had relation to the head landlord, or to the immediate landlord?—To the immediate landlord.

lord. I conceive that in the south and west lands are much more underlet than they are in the north; the lands are more held from the first landlord without being underlet to middlemen in the north than elsewhere.

1396. *Chairman.*] Practically you have given up all attempts in your valuations now, to use Mr. Griffith's valuation?—We have.

1397. So far as the south of Ireland has been under your observation, do you conceive that the poor law valuations can be taken as indications of the fair value of the tenements contained in the unions?—I think not, as the full fair value.

1398. Have complaints been made to you generally, that the valuations of tenements have been unequal as compared with each other, and not just as relates to the actual value?—Yes, certainly.

1399. Would you go so far as to say that complaints of this kind are general in respect of valuations in the south of Ireland?—No, I think I cannot go that length.

1400. Have you had occasion to act under an Act which passed during the last session, making the Poor Law Commissioners responsible for the valuations?—Yes.

1401. Have you appointed revisers under that Act?—We have.

1402. Have you found any difficulty in procuring persons to act as revisers?—Great difficulty in getting persons in whom we could place sufficient confidence.

1403. Did you desire to obtain the services of professional men?—Practical men more perhaps than professional men. Surveyors we find are not so much accustomed to value as some other men; they are more surveyors than valuers.

1404. Sir *W. H. Barron.*] An Irish surveyor does not occupy the same position as an English surveyor?—No.

1405. *Chairman.*] Have you not had occasion to send persons whose profession is to value land from Dublin?—We have.

1406. Has the result of their revisions been satisfactory?—I think scarcely any of them are finished; I can hardly tell one instance in which they have completed their revision; they are at work now. I can give the Committee a list of unions in which we have appointed the revisers.

1407. Mr. *Shaw.*] Have they made any report to you of the progress of their work?—Some of them have.

1408. Lord *Eliot.*] On whose representation have the revisions been ordered by you?—On the Boards of Guardians complaining that the valuations are unsatisfactory, and that they cannot make another rate upon them, we then appointed revisers.

1409. Have they been made with the general concurrence of the Boards, or of particular members only?—I think the general concurrence of the Board.

1410. Mr. *Colquhoun.*] Who are the practical men, or what class of men are you alluding to as employed generally in the valuation; are they farmers?—The men we have employed are those who have had most experience in valuations; for instance, a man of the name of Morris has been employed in valuing estates largely, and was practically employed in the poor law valuation in the first instance, and is now appointed by us because he did his work in the first instance more satisfactorily than many others.

1411. Had they been employed by parties wishing to purchase property, or landlords wishing to let land?—Yes.

1412. Mr. *Vesey.*] What description of persons have you generally found appointed by the Boards of Guardians as valuators?—In Belfast, they appointed men who have been employed by the Police Commissioners, and by several of the large land proprietors round Belfast to value property. In the next union, that of Lisburn, though anxious to make Mr. Griffith's valuation available if possible, and intending so to do in the first instance, they gave it up and appointed a land valuer of Lord O'Neil to value it. In Lurgan they appointed a man who gains his living by valuing property for landlords, for rental. In Banbridge Union they employed a man who had been employed largely in the tithe valuation; he also valued the Downpatrick Union, the Kilkeel Union, and the Newry Union. In the other unions in the province of Ulster, the valuations have been made by a class of persons similar to those I have mentioned, and the results likewise are very similar.

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1413. Viscount *Jocelyn.*] Who valued the Dundalk Union?—A farmer of the name of M'Cann.

1414. Accustomed to value land?—I think not, nor did he do it satisfactorily.

1415. Will you state why you think it was not satisfactory in Dundalk?—I think the man was inclined to value property very low, lower than its actual value.

1416. Do you think that he acted from the direction of the Board of Guardians, or upon his own personal views?—I think he acted from his own personal belief and information very much, but at the same time under a considerable pressure, I think, from the Board.

1417. Can you state on the average what you suppose was the amount lower than the actual value at which they valued the union of Dundalk?—I think it varies very much indeed in different parts of the union. In the immediate neighbourhood of Dundalk, where the land as town parks is of as great value as in any part of Ireland in which I have been, I think he did not value it much more than half the actual letting value; while in Carlingford and the poorer portions of the union, I think he valued nearly up to the letting value.

1418. Mr. *Vesey.*] In the case of the Dundalk Union, do you consider that the majority of the guardians were influenced in the appointment of the valuator by the wish to have a rate far below the value of the property?—I think they were.

1419. And that they chose him rather than have such a description of men as you have mentioned as having been appointed in those unions in the North?—I think the man that was appointed was the best man that answered to the advertisement; we had a very bad choice.

1420. Viscount *Jocelyn.*] Were there any objections made against the valuation?—There were.

1421. What was done?—The valuator was directed by me to revise them all carefully, and he did so, and altered them in some instances, and in others he adhered to his original valuation.

1422. Has there been a reviser at Dundalk under the Act?—The same man has revised the union partially since. There has been no other revision.

1423. The Committee may understand that they were satisfied with the last revision?—I think so.

1424. Have you had many complaints similar to those which have been made in the Dundalk Union from the south of Ireland, since you have been in the head office in Dublin?—Yes, many.

1425. Can you state the grounds of those complaints?—No, I cannot; for I was not a party to the first valuations when they were made, and I am not sufficiently acquainted with them.

1426. Have there been in the south of Ireland great contests in the Board of Guardians as to the appointment of valuators?—Certainly.

1427. And have you heard complaints, that valuators in the south have been very often appointed for the purpose of making a partial valuation, instead of valuing according to the real letting value of the land?—Making low valuations.

1428. Have you in the south of Ireland been obliged to appoint revising valuators under the Act of last session?—We have appointed some revisers under that Act.

1429. Have you heard that they have given general satisfaction?—I am not aware of any reviser having been appointed in the south, under the Act of last session, except for a temporary purpose; and I have heard no complaint, as far as their proceedings have gone, for that temporary purpose. But I do not think that their valuations stand after that revision in such a manner as would be satisfactory for future purposes.

1430. Do you conceive that an alteration of the law, giving the appointment to the Commissioners, would give general satisfaction?—I think it would be satisfactory to the landlords, and less so to the tenants who wish to have the valuations low, for the sake of saving their own pockets.

1431. Do you not think that generally to the better class of farmers and people who are living under good landlords it would give more satisfaction?—To that class it would, certainly.

1432. Mr. *Shaw.*] It would lead to a truer valuation?—Yes.

1433. Mr. *Vesey.*] And thereby avoid litigation or appeal?—And avoid litigation and appeal.

1434. *Chairman.*] Are you aware of an Act which passed last session, which required

required the Poor Law Commissioners to have certain valuations, which are called supplemental valuations, made for the purposes of towns under the provisions of the 9th George the 4th?—I am.

1435. Can you recollect at what period you first became aware that such duty was required from you?—I have in my hand the proofs sent to the printer by us for the new forms, with the date at which they were returned by him, which is the 8th December 1843. Prior, therefore, to that time we were aware of the necessity for adopting the form to which the question refers.

1436. Have you received complaints from towns under the 9th George the 4th, that they are unable to raise rates for local purposes in consequence of the Poor Law Commissioners not having completed those supplemental valuations?—We have been asked and called upon by parties interested in towns to complete those valuations, to get them done for them, but I do not think that we have had complaints from them, except from the town of Mallow; we had a communication or two from the chairman of the town commissioners, stating that they wanted money and could not get that money till we furnished that supplemental valuation.

1437. Are you aware that in towns subject to that Act, the rates must be levied once in the year on an estimate made in the month of August?—I was aware that it was in some one particular month.

1438. The clause of the Act is as follows: "Be it further enacted, that so soon as conveniently may be after the first day of August in every year, the Commissioners for the time being for the execution of this Act in any city, town corporate, borough, market town, or other town, shall estimate the charges, cost, and expenses of carrying the purposes of the Act into effect during the ensuing year." By the Act of last session the Commissioners so situated are unable to levy a rate except where a supplemental valuation shall have been made by the Poor Law Commissioners in pursuance of the acquirements of the 6th and 7th Victoria, cap. 93; is not that the case?—Yes, it is.

1439. In that town you have referred to, have the Poor Law Commissioners at the present time completed the supplemental valuation?—No, it is not completed; it is promised us this week, but it was not completed when I came from Dublin.

1440. Consequently from August to the 3d of July the commissioners of that town have been prevented from raising funds for local purposes?—They have; I may state that it was not until the 13th of October 1843, that we were applied to by the chairman of the town commissioners of Mallow; this is the first letter we received from him, dated October the 13th.

1441. So that, in October, the necessity for your making the supplemental valuation was pressed upon you, and up to the present time it has not been completed?—It is not completed.

1442. Had not the necessity of a revision of the valuation of the union been previously pressed on your predecessor, Mr. Nicholls, and subsequently on yourself, as commissioner?—Yes, but the subject of the valuations being before Parliament at that time, and knowing that some provisions were contained in the Bill before Parliament relative to the valuations, the Commissioners thought it much best to do as little as possible till the Bill passed, that we might make the valuations in accordance with the new provision rather than with the old.

1443. Can you refer to the date of a letter addressed by you to the town commissioners of Mallow, in which you desire to know the purpose for which the supplemental valuation was required?—It is the 16th of December: "The Commissioners will be glad to be informed in what way the absence of a revision of the valuation affects the proceedings of the town and borough commissioners in reference to the making of a new rate."

1444. At the time you wrote that letter, could you have been aware of the provisions of the 93d chapter of the 6th & 7th Victoria?—We were; and I have in my hand the proofs of the form of the new rate, in which we provided for it, which were printed on the 8th of December, this letter being dated the 16th of December; therefore we were decidedly aware of it; for here are the printer's proofs of the form, providing what we considered to be necessary. We wanted to know whether the town commissioners could furnish any additional information upon the subject; we wanted to know whether their view of the matter coincided with ours; we were just at that time sending out these forms, and we wanted to see if they were perfect for all purposes for which they were required, and therefore we asked them that general question, for the sole purpose of

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of seeing whether we had provided for everything that was necessary. The Commissioners were not consulted in any way in regard to the provisions of that Act. The first that we knew of that provision was, I believe, rather accidental; either Mr. Power, my colleague in Dublin, or myself, saw the Act some time in the month of December, our attention never, up to that time, having been practically called to it; we then saw that the Poor Law Commissioners were required to do as pointed out by the Act, and we at once got out new forms applicable to the purpose. Mallow was the first official application we had on the subject, and before we sent out the forms, we wrote, as I said before, a letter, to ascertain whether their views coincided with ours, and whether we had provided everything which they considered necessary, instead of sending down the form in the first instance.

1445. It appears, then, that no notice was given to you that there was to be any connexion between the Poor Law Act and the Municipal Act?—None.

1446. Are the Committee to understand that the Commissioners in Ireland were not referred to as to the expediency of placing on them the duty of making a valuation which was not to be used for any purpose connected with the Poor Law?—We knew nothing of it whatever till some time after the Act passed in December or November.

1447. What has been the cause which has delayed the completion of that revision which you stated to have taken place?—The valuator or reviser appointed for the duty has, I think, been less energetic than he should have been; he has had other work in hand; and has shown a disposition to attend to that other work rather than to the Mallow valuation. I think that is one of the chief reasons; and we have expostulated with him strongly on the subject. He was absent from Mallow, attending on other business, for six weeks, without our knowledge, and it was only upon receiving a letter from Mallow, complaining of his delay, that we became aware that he was not going on with his work. Another cause of the delay was that we found it necessary to apply to the Solicitor-general for his opinion as to the course which should be adopted by the revisers, in regard to the separate valuations, what he deemed to be a separate valuation; whether a house should include a house and garden, or whether the house and garden should be valued separately. That occupied some time; I have his opinion here.

1448. By the Act of last session the Commissioners were required to draw out new forms of rates?—Yes.

1449. Have you a copy of the form which was drawn out in consequence of that requisition?—I have. (*The Witness produced the forms* 1 V. *and* 2 V.)

1450. Have you had great difficulties in respect of any other town in which the 9th of George the 4th is in operation?—No.

1451. How can you account for this, inasmuch as other towns must be similarly circumstanced with Mallow, as they must make their rates at the same periods, and could only make them on a valuation which had been revised since the passing of the Act of last session?—At Trim we were asked for a separate valuation, and it has been supplied by the revisers; but as far as my recollection will serve me, I doubt if we have been asked for it elsewhere, and from the circumstance of its being within my knowledge that the clerks of some of the unions have been asked for the valuations as they stand without any revision; I am inclined to think that in many instances they are still making rates upon the old valuation.

1452. Inasmuch as they can only legally strike a rate upon a valuation which has a separate valuation of houses, and inasmuch as that separate valuation of houses did not exist prior to the passing of the Act of last session, how can rates have been levied in those forms without a valuation made by the consent or under the superintendence of the Commissioners?—We do not know when the rates are required in those towns, or in what towns they are required, unless we are applied to for the separate valuation pointed out by that Act. Wherever we have been applied to for the purpose, we have taken the necessary measures for procuring a separate valuation; and where we have not been applied to we have done nothing.

1453. Do you not, under the 18th clause of the Act of the 6th and 7th Victoria, cap. 93, consider that the Commissioners are directed to cause such separate valuations to be made in every town, under the 9th of George the 4th, whether they have been applied to or not for the purpose?—We have no means of knowing whether

whether rates are wanted at all, except by application from the parties; we have no means of knowing what towns are under the 9th of George the 4th. We have no means of knowing where the Act is in operation and where it is not, or whether rates are wanted; we therefore have done nothing except in those places from which we have been applied to; we presume that inasmuch as no rates can be levied except where a separate valuation is made, no rate is wanted.

1454. Mr. *Colquhoun.*] Do the Committee rightly apprehend your meaning to be, that neither in the Act of the 9th of George 4th, nor the 6th & 7th of Victoria, is there a specification of the towns which are to be rated, and that consequently you must wait to ascertain what towns require a rate for any local purposes by the application from such towns to yourselves?—Precisely so, we have no other means of knowing it.

1455. *Chairman.*] In the forms that you have given in, there are columns for landlords' repairs and insurance; have those been inserted in consequence of the latter part of clause 10 of the 92d chapter of the Act of Victoria, that "in any town to which a charter of incorporation may under the Municipal Corporation Act be granted, the rate book shall, in addition to any other necessary particulars, contain an account of the estimated net annual value of such rateable hereditaments, and an estimate of the probable annual average cost of the landlord's repairs, and landlord's insurance?"—They have been inserted in consequence of that provision.

1456. Can you give in a list of the unions which have been required to make out their rates with those columns?—I can. (*The same was delivered in.*)

1457. Have you had an opportunity of knowing whether any difficulty has been encountered in ascertaining what is meant by the term "landlord's repairs" and "landlord's insurance"?—Decidedly so; great difficulty has been experienced.

1458. Has it been represented to you that it is not the custom in Ireland for landlords to insure, and that it very rarely happens that landlords undertake the repairs of premises?—Certainly it is not the custom; all my experience proves that it is not; it may be done in such a place as Dublin occasionally, but it is not the general practice.

1459. What was the reason of your inserting in the form V 2, a column for a charge which you admit not to exist?—By the 6th & 7th of Victoria, c. 92, sec. 10, the column is required for the boroughs named in the Municipal Act, and also the words of the Act are for "any other town in which a charter of incorporation may under the said Act be granted, the rate book shall in addition to all other necessary particulars, contain an account of the estimated net annual value of such rateable hereditaments, and an estimate of the probable annual average cost of the landlord's repairs and landlord's insurance."

1460. By reference to the Municipal Act, 3d & 4th Victoria, c. 108, it appears that you consider this column necessary in certain towns mentioned in the schedules to the Act annexed, and also to such towns as by the last census appear to contain a population exceeding the number of 3,000?—Yes.

1461. So that the necessity for those columns has been extended to all unions which contain a town which shall appear by the last census to contain a population over 3,000, whether a charter of incorporation shall have been applied for on account of those towns or otherwise?—Exactly so; we provided the form to them all, in case it should be wanted.

1462. Will you produce a list of those unions which you required to make their rates according to the form V 2, namely, to have the landlord's repair and insurance?—I will. (*The Witness produced the same.*)

1463. Taking any union in the list produced, when you have required them to fill up the landlord's repairs and insurance, to what extent do you require that those columns shall be filled up, to the whole union or to any particular division or district of it?—We have not required them to make it up over any particular extent, excepting where it has actually been wanted, for it would be difficult to define any boundary in which it might be required at a future period.

1464. Is a rate a legal rate unless it be filled up according to the orders of the Commissioners?—No.

1465. Have not the Commissioners issued orders in respect of every separate union?—They have.

1466. In these districts in which there is no corporation, but in which, having

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a town of 3,000 inhabitants, they have considered it requisite to order that the rate columns shall be filled up according to form V 2, with landlord's repairs and insurance, and separate valuations, to what extent do you consider it imperative on the guardians to fill up those columns; whether on the entire union, or to any extent around the town which may have been the cause of the necessity of this column being inserted?—We have only required the guardians to make up that landlord's repairs and insurance column in the cases in which it is practically wanted, not where it may be wanted. Where the town has no charter of incorporation, though we have issued a form, so that it may be made use of in case of its being wanted at any future period, we have so framed our order as that if the rate is made without it, it will be legal, except in instances where the charter of incorporation exists.

1467. Take the case of the union of Mallow; have not you required that the landlord's and tenant's column shall be filled up there?—I have in my hand the order to the revising valuator, and this points out what his duty shall be, and it has the two forms in it. It contains this direction: "We hereby order and direct that the valuation of the hereditaments aforesaid shall be set forth, revised, and corrected as aforesaid, in the forms V 1 and V 2, to this order respectively annexed; and to this end, the said Edward Vaughan shall separately value all property in the said union liable to the payment of any rate or assessment under the provisions of the statute 9 Geo. 4, c. 82, and which is or shall be by law exempted from the rate, or not rateable to, or which shall not be included in the rate for the relief of the poor in the union; and in the case of dwelling houses valued together with other property, the said Edward Vaughan shall separately value all or any such property and dwelling houses." He is to use these forms, including that column for the landlord's repairs and insurance, just where it is practically required.

1468. Is the Committee to understand that the reviser has the discretion of defining to what district this landlord's and tenant's column shall refer?—The reviser and the Board of Guardians together, certainly.

1469. In the case under consideration there is no corporation?—No.

1470. The necessity for the landlord's and tenant's column has arisen from the fact of the town having 3,000 inhabitants, and therefore under the Municipal Act capable of requiring a charter of incorporation?—Yes, if it is done at all it has arisen from that; but we hold that it is not necessary to do it till that shall occur.

1471. Till the charter shall be granted?—No, I will not say till the charter shall be granted; it is impossible that at any fixed period you should say what town it might be necessary to apply this provision to.

1472. Perhaps you would desire to stop this branch of the examination till you have other documents before you?—If the Committee pleases.

1473. Can you state whether appeals against the rate have been very general?—Very few.

1474. No appeal can take place against the valuation simply; must it not be against the rate?—Yes.

1475. Do you not consider that it would be a more convenient course if the valuation were first rendered perfect by allowing all appeals which could be made against it to be made, and that the valuation should be put into perfect order before the rate was struck?—I think that might interpose so much delay as to cause the unions to get into debt while it was going on; we generally find the moment the valuation is made, the guardians want a rate upon it, while if you had to wait for that inspection, and the appeals upon it, the unions would be bankrupt in the meantime.

1476. Mr. *Vesey*.] How long would they have to wait previous to the appeal being made?—They might have to wait four months.

1477. Would much inconvenience arise during those four months?—Very much.

1478. When one rate was struck, why could they not make their new valuations immediately, so as to have it all prepared previous to the new rates?—Because changes of occupation are so constant in Ireland that the valuation, if made long before the time at which the rate was struck, would become in fact less perfect than it would be if the rate was made upon it immediately.

1479. At what time would you recommend the rate to be struck?—It should be struck twice a year; when I say that, I mean under the Commissioners' orders

as

as they stand; my experience leads me to think that it would be much better to have but one rate in the year.

1480. In case of there being only one rate in the year, do not you conceive if a valuation could be made so many months previous to the rate being struck, that the valuation appealed against might be made complete previous to the rate being struck?—I think it might be subject to change of occupation; there would be considerable change of occupation even during those four months.

1481. Has not the difficulty been diminished by the Act of last session, which provided for the rating of the immediate lessors of the property under 4 *l.* and 8 *l.* instead of the occupiers as before?—It has.

1482. At what period of the year would you recommend that to be struck?—I should recommend it to be struck so that it might be collected during the months of November, December, and January. In some unions under my charge I have advised the Boards of Guardians to try the experiment, and they have tried it with the greatest success.

1483. Suppose the valuation were a good and perfect one, would not the revision take a very short time in making?—If it was a good valuation previously to its revision, it would take but a short time.

1484. Where were one of the appeals tried?—At the quarter sessions, before the assistant barrister.

1485. Are you aware that they should be held in the month of October?—Yes.

1486. If a revision was ordered in the month of August, could not the appeals be tried against that revision in the ensuing session of October?—Yes, I think it might, if the revision had been completed by that time.

1487. And therefore could not those appeals be settled previous to the striking of the rate in the month of November, as you proposed?—Yes, they might; but at the same time, I do not see any great advantage in so doing, because if a man appeals against a rate, the quarter sessions has the power of altering and adjusting just the same as if he appealed against the valuation. If he has paid too much, the quarter sessions have the power of ordering it to be paid back again.

1488. *Chairman.*] In case of any alteration when the rate has been struck, do not you alter the relative amount of payment which each district has to make?—If the rate amounted to the precise sum required, that would be correct; but there is always a running account with the union.

1489. Is not the rate so much in the pound separately on each electoral district?—As nearly as it can be ascertained.

1490. So that in the case of a successful appeal of an electoral division, the result will be to alter the amount of rate which should be levied upon that electoral division?—I do not think the result in any appeal would alter the poundage rate upon the electoral division.

1491. Supposing a 500 *l.* rate were required from an electoral division which was valued at 10,000 *l.*, and that on appeal the valuation should be diminished one-tenth, the rate struck being a poundage on the valuation, the amount which could be levied from that valuation would be one-tenth less than the sum its expenses were calculated to amount to till the next rate?—Yes.

1492. Consequently the other electoral divisions would have to defray those expenses till the next rate to that extent?—That does not follow, unless the whole sum was certain to be wanted; 500 *l.* is but an estimate, it may be a little more or a little less.

1493. It is an actual estimate or a fair estimate of what the expenses will be?—As near as they can be ascertained. Suppose the rate to be a tenpenny rate for a year, you strike off a halfpenny in the pound, and you have ninepence halfpenny instead of tenpence in the pound, and this will be a close approximation to the estimate.

1494. Would not the simpler plan be to have the valuation made perfect before the rate was struck, and not to render the rate liable to be subsequently disturbed?—I do not think so. In forming any estimate of the expense of any electoral division, you do not, and cannot, come within so precise a limit as that an appeal should alter materially the proportion of the whole union expenses on balancing the half-year's accounts.

1495. Mr. *Vesey.*] Has not the present system of charging the whole on electoral divisions, instead of the union at large, made a great inequality and confusion in the rates?—Certainly an inequality.

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1496. There being that present inequality in the rates, does not a greater inconvenience arise in the appeal against the rates instead of against the valuation?—I do not see any inconvenience arising from the inequality of the rate. I do not think more inconvenience arises in that respect, where rates are unequal, than where they are equal.

1497. Does it not lead one electoral division to appeal against the rate of another, where that would not be the case if the rates were more equal?—I think not. I have never seen an instance of that; the only appeals of which I am aware have arisen from causes which would have operated to create an appeal had the rate been general.

1498. *Chairman.*] Are there not causes of appeal against a rate connected with the valuation, which may be the cause of the rate itself being quashed?—Certainly an appeal may cause a rate to be quashed.

1499. May not an appeal take place against the valuation generally, as being unequal and unfair?—Certainly.

1500. Would it not be the more intelligible course to have the valuation made perfect before you struck your rate?—I do not think that follows.

1501. Is not your rate struck because you want money for the general purposes of the union?—Yes.

1502. Wanting that money, the sums placed on a valuation which is liable to be quashed on account of the fault of the valuation itself?—Yes, but we can go on collecting the rate whatever appeals are lodged against it, both from the parties appealing as well as from others, and they are just as much bound to pay as if they had not appealed.

1503. Would not such a course be likely to create great confusion in the union?—No.

1504. Lord *Eliot.*] If the appeal is successful, is an abatement made in the rate?—The same result ensues to the appellant whether he has paid the rate previously to the appeal or not, inasmuch as if he has paid too much, a remission is made of the overcharge.

1505. The knowledge that this would be the case, tends to reconcile the ratepayer in the interval to the demand for the payment of the sum assessed upon him?—Certainly, and the law in Ireland is precisely similar to the law in England in this respect.

1506. *Chairman.*] What advantage do you attribute to the connexion between the rate and the valuation, and why do you prefer that the rate should be struck upon the rate, which may turn out to be made upon an incorrect valuation, rather than that the valuation should first be made complete, and then the rate struck upon that?—By the Poor Law Relief Act as first passed, the valuations were laid open to inspection a certain period previous to the time at which a rate could be made upon them. That inspection gave rise to numerous objections against the valuation, and the rate was thereby so much impeded as to create the greatest inconvenience.

1507. Mr. *Vesey.*] Have you ever considered the question of having one general valuation for all purposes of local taxation throughout Ireland?—I have, very carefully.

1508. Will you state to the Committee in what mode you would have that valuation carried on?—I think it would be for the general interest that there should be one general valuation for all purposes of local taxation in Ireland; that such valuation should be based upon the same principle as that upon which the poor law valuation is based at present, the actual fair letting value; and I think that the valuation should be made by some independent authority, whereby uniformity would be much more certain than if made in any other way.

1509. Would you have that central Board quite independent of all local influence, whether of the Poor Law Guardians or the county authorities?—Most decidedly so.

1510. You consider that that would create greater uniformity of operation throughout Ireland?—Certainly; and create much more general satisfaction with regard to the valuation than in any other way: and inasmuch as such valuation would be applied to poor law purposes, to county purposes, and to political purposes, any independent authority I conceive must give more general satisfaction to all parties concerned, than if the valuation were entrusted to persons interested or biassed in either the one or the other of the matters to which the valuation was to be applied.

1511. You

1511. You stated that you would base that valuation upon the principle adopted in the Poor Law Act?—Yes.

1512. Will you not take into account any of the principles laid down by Mr. Griffith?—I would not.

1513. Will you state why?—I think the principle a vicious one; I think that the principle of a fixed list of prices of produce, together with the productive quality of the soil, never can be made applicable to a relative payment, like that of the poor rate, between landlord and tenant.

1514. Would there be as general an uniformity throughout the country by basing a valuation upon the principle laid down by the Poor Law, as on that laid down by Mr. Griffith?—I think there would if it were done by persons competent to the duty, and whose sole time and attention were occupied in it.

1515. Do you conceive such a principle of valuation would give more general satisfaction throughout the country, than the mode adopted under the late Poor Law Act, whereby each Board of Guardians had the power of adopting its own valuator?—Infinitely so; I think that any valuation made under the control or superintendence of the parties interested in that valuation must necessarily create dissatisfaction rather than satisfaction.

1516. In taking away the appointment of valuators from the Boards of Guardians, should you not remove a great source of dissension?—Decidedly, because the Boards of Guardians being composed of two classes, landlords and tenants, whose interests are opposed to each other as regards the valuation, dissension must necessarily ensue.

1517. Have you practically found that such dissension has ensued?—Certainly, in numberless instances.

1518. Do not you conceive that having removed that source of dissension, the Boards of Guardians are more likely to carry the object of the poor law into effect, by cordially drawing together, and giving due effect to the law, with regard to the relief of the poor?—I think nothing would tend so much to the cordial and the well working of the poor law, as taking the valuations out of the hands of the Boards of Guardians and the Poor Law Commissioners.

1519. Would you make that valuation simultaneously through the whole of Ireland, or would you only do so on requisition from various Boards of Guardians?—I would do it certainly not at once, but I would have it done as quickly as it could be done, beginning where the Boards of Guardians most wished it, and going on gradually till the whole was done. Suppose a Board of Guardians did not wish it at all, that would be no reason for its not being done. Of course the valuation should be made in all cases, and throughout Ireland.

1520. Would you have the expense of that revision laid upon the different unions?—Yes. I am led to believe by Mr. Griffith, in consultations I have had with him, that the expense would be very moderate.

1521. Why do you consider that it would be moderate?—Because Mr. Griffith tells me that in effecting his county valuation, he has collected such information and such materials (which he is now in possession of) as would enable him to apply the poor law principle of valuation at a very small expense, and therefore it would be moderate where the county valuation was effected.

1522. In cases where the townland valuation has not been completed, do you consider then that it would be more moderate?—Of course it would cost much more than where that is completed.

1523. Would it be more moderate than the valuation as carried on by valuators appointed by Boards of Guardians?—I think where the townland valuation is not completed, you might get a general valuation for all purposes at a less rate than you can get a valuation for county purposes, and a valuation for poor law purposes less than the combined expense of the two separate valuations.

1524. In those cases would you charge the expense of the valuation to the unions or to the counties?—I do not think it would make any difference which way it was done. I do not see where the difference would arise, as the same parties would pay in either case.

1525. Is the principle of a local payment or a general payment the better?—The more general the payment was made the better.

1526. *Chairman.*] You have recommended that there should be a Board of valuation, separate from the Poor Law Commissioners, and also from any local connexion?—Certainly.

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1527. You would place in this Board the responsibility of keeping the valuation up to its proper state, as well as making it?—I would.

1528. It would be a Board constantly in operation?—Certainly.

1529. You have stated that you would revise the valuations once every three years?—I think so.

1530. You would place the revision in this Board?—Decidedly.

1531. Would there not be a certain intermediate revision of occupants required, and could that be left to Boards of Guardians?—I think, instead of permitting the Boards to have anything to do with it, the better way would be to recover the rate from whoever was upon the premises; you would thereby avoid allowing the Boards of Guardians to touch the valuations at all. I should prefer a provision enabling you to levy the rate, notwithstanding the change of occupation, from any person who occupied any portion of the property, and let him settle it with the others who might have an interest in part of the same property.

1532. In connexion with other measures founded upon the poor law valuation, such as the franchise, if you left the rate unchangeable for three years, would not the inconvenience follow that no person who came in at the commencement of a term could have his name entered in the rate-book so as to substantiate his claim to registration till the new revision had taken place?—That would be a very important reason for keeping it out of the hands of the Board of Guardians.

1533. With what view should the revision be confined for three years?—I should think that provision might be made in any Act of Parliament regulating the Parliamentary franchise, which would better provide for such a contingency than that of revising the valuation oftener than three years. Instead of an intermediate revision it would be better to have a provision that any man should be allowed to prove that he had been in occupation of any property upon the rate-book for any given time you please during the three years.

1534. Mr. *Vesey*.] How does the revision take place in England?—By the overseer of the parish in regard to the Parliamentary franchise.

1535. Lord *Eliot*.] In England occupiers have not the same interest in making the valuation low which they have in Ireland?—Decidedly not.

1536. So far as the rate-payers of a particular union are concerned, it is a matter of indifference whether the valuation be high or low?—So far as the particular rate-payers of any parish in England are concerned, for the general expenses of the union are regulated by a certain scale which the Commissioners lay down. They are regulated by a certain average of the three last years' expenditure, and so long as the valuation is a relative valuation between occupier and occupier in a parish, no injury is done. There is in fact no inducement; they have no interest in reducing the amount of the valuation.

1537. *Chairman*.] In the same way, suppose property should fall out of lease shortly after the general revision, and that from having one occupant it should become divided into ten, you would recommend that the rates which should be struck between the last valuation and the next valuation should still remain to be struck as for that one occupant, and levied as for that one occupant, however many may have had possession of it?—I would, as the least inconvenience of the two. I do not think it is a perfect way, but we cannot expect to arrive at perfection.

1538. You would propose that all county taxation, as well as poor law taxation, should be levied according to this valuation?—Certainly.

1539. Are you aware that there is much property subject to poor rate which is not subject to county cess?—Certainly.

1540. Have you heard complaints made in Ireland of this difference of liability of property?—I have heard dissatisfaction expressed.

1541. Is it your impression that it would give satisfaction in Ireland that all property should be made equally liable to the payment of all taxation?—I think so. I think it a great anomaly that it should be otherwise.

1542. With respect to that principle which was introduced into Ireland, by the poor law throwing a certain portion of the taxation upon the landlord and a certain portion on the occupier, according to their supposed respective interests in the land, have you had reason to suppose that the extension of that principle to county taxation would give satisfaction?—I think that to the majority it would give satisfaction. I think that those who would have to pay more than they

they have to pay at present would not be so well satisfied; but at the same time, I think it would be for the general interest that the same principle of payment should be applied to county cess as to poor rate. It has been pressed upon me to a great extent ever since I have been in Ireland, that the payment of county cess ought to be apportioned between landlord and tenant upon the same principle as the payment of the poor rate.

1543. Have you read so much of the last Report of the Poor Law Commissioners as relates to Ireland?—I was a party to its preparation.

1544. Will you refer to the recommendations which are made in the following paragraphs. "The course which we consider might be pursued for this purpose is the following: After the selection of a proper valuator of a union requiring revaluation, we would furnish him with the valuation of the several townlands in the union, as made by Mr. Griffith. He would then be required to survey the several townlands for the purpose of considering what addition, if any, it might be right to make to the total valuation of the property valued therein by Mr. Griffith, in order to bring that total to the net annual value under the Irish Poor Relief Act. To this ascertained amount he must add the value of the rateable property not included in Mr. Griffith's valuation; and he must also add or deduct, as the case may be, what in his judgment is proper, in respect of every other consideration which may occur to him, and which might give just ground for a departure from the total value assigned to each townland by Mr. Griffith. At this stage of the proceedings the valuator employed would be required to report to us the total value he had assigned to each townland, and to account in his report for every departure from Mr. Griffith's valuation; and before proceeding in the applotment of the townland valuation upon the several occupiers and lessors, he would await our final approval and confirmation of the total value assigned to each townland. This is the only course which appears to be available to us deriving advantage from the labours of Mr. Griffith, so as to introduce thereby a certain element of uniformity in the valuations of unions, and for keeping a control, through the agency of our Dublin office, over the operations of valuators employed in different parts of Ireland"?—We considered the course here recommended as the best which could be adopted in the existing state of the law.

1545. Is the Committee to understand that you recommend that Mr. Griffith's valuation should be continued throughout the rest of Ireland where it has not been commenced, for the purpose of affording this test?—I would much rather, in making the remaining portion of Mr. Griffith's valuation, that he did it in such a manner as to render it more applicable to poor law purposes than he is in the present state of the law able to do.

1546. The Committee is not to infer that it is your opinion that it is necessary that the present townland valuation of Ireland, as carried on on its present basis, should be carried on for the purpose of enabling you to effect that valuation which you have recommended?—Certainly not; on the contrary, I think there would be a loss of labour and of expenditure in so doing.

1547. Had it been decided that a general valuation of Ireland should take place, based upon the general principles of the Poor Law, that such valuation should be carried on by an independent Board, this recommendation of the adoption of Mr. Griffith's valuation would not have been made by the Commissioners?—Certainly not; it is merely applicable to the present imperfect state of the law.

1548. The Committee are to understand that this recommendation was simply made in order to take what advantage you could of the existing valuation made independently of you?—Exactly so.

1549. Mr. *Vesey*.] If you were to adopt an uniform valuation for Ireland, as you recommend, by a central Board, would you take the basis as adopted by Mr. Griffith?—I have stated that I would not.

1550. Do you conceive that the basis which Mr. Griffith adopted was one applicable to the purposes for which his valuation was originally intended?—I consider that it was applicable in fact to the purposes for which it is intended; but it is totally inapplicable for general purposes. I think Mr. Griffith deserves great credit for the manner in which he has conducted his valuation for that purpose.

1551. Will you state why it is inapplicable for the purposes you propose, and applicable to the purposes for which Mr. Griffith was called upon to undertake it?

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it?—For county cess purposes, so long as the valuation is relatively a fair valuation between townland and townland, it will operate justly and fairly, because the county cess is paid solely by the occupiers; but inasmuch as the payment of the poor rate is made both by the landlord and the tenant, by the tenant in proportion to the valuation, and by the landlord in proportion to the rent which he receives, the valuation made for county cess purposes is totally inapplicable to the poor rate payment.

1552. *Chairman.*] In point of fact Mr. Griffith's valuation may be a very perfect one so far as its original purposes were concerned, but is only made now insufficient from the introduction of the poor law, which makes each individual separately rated?—Precisely so.

Jovis, 4° *die Julii*, 1844.

MEMBERS PRESENT.

Mr. Colquhoun.	Sir Denham Norreys.
Lord Courtenay.	Mr. Shaw.
Lord Eliot.	Mr. Vesey.

SIR DENHAM NORREYS, IN THE CHAIR.

Edward Gulson, Esq. called in; and further Examined.

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1553. *Chairman.*] WOULD you suggest that the valuation which you proposed should be made the basis for all local taxation?—I certainly would so recommend.

1554. If all local taxes were to be levied according to that valuation, would there be any advantage in placing the collection in the hands of one individual, and in regulating the periods at which the collection should be made?—I think there would be great advantages: in the first place, I think that the collection might be much more economically made if collected at once, than if collected by various persons at different times. I also think that it would be much more satisfactory to the ratepayers to know the time at which they would be called upon to pay all their rates; they would then have an opportunity of being prepared for the payment, and I think it would be much more satisfactory to pay them to one man they are in the habit of paying, instead of being called upon by several, as they must be if each rate is collected separately.

1555. How often do you think that rate should be collected in the year?—Looking to my experience in Ireland, I am decidedly of opinion, that all rates which are collected from the occupier would be much more easily and satisfactorily collected during the winter than at any other time; that is, in the months of November, December, and January, when the little farmers have their crops to take to market.

1556. Would that render it requisite for the farmers to sell their crops earlier than the state of the markets would otherwise induce them to do?—I think not; my experience leads me to believe that the class of persons from whom the collection of rates is most difficult, always sell their produce by the end of January. They who can afford to keep their produce can pay the rate without taking their produce to market.

1557. Do you think that any difficulty would arise from the magnitude of the amount which would have to be collected at one period, if all local taxes were collected at one time?—No, I cannot say I think any difficulty would be experienced in that respect; in the country the only taxation I am aware of is the county-cess and the poor-rate.

1558. In towns there would be not only the poor-rate and the county cess, but there would be local rates for watching and cleansing?—Certainly.

1559. And again in certain districts in Ireland, for instance, near the Shannon, there would be rates for the improvement of the river?—Yes.

1560. Do you include all local taxes, of whatever kind, in the proposition you have made?—I do not think there would be any objection to collecting even all those

those taxes together; but my observations apply more particularly to the taxation which extends over Ireland generally, like the county-cess and the poor-rate.

1561. Would it not be requisite to alter the law in respect of county presentments to meet your view, so that all presentments should be made at one period of the year?—It would.

1562. Do you consider that the collector should be the poor-rate collector, or that there should be one collector, independent either of the county or the poor-rates, simply as a collector; or would you require that the poor-rate collector should be the collector of the county-cess, and that it should be paid out of the poor-rate?—I think it would be a very good plan to assimilate the practice in Ireland to the practice in England, in that respect, so far as paying the county-cess out of the poor-rate; but I do not think the Boards of Guardians should have the appointment of the collectors; I think the Legislature might perhaps fix upon some other authority which would be better than the Poor Law Commissioners or the Boards of Guardians.

1563. That it should be an independent duty to collect the poor-rates and every other rate?—Precisely so.

1564. Mr. *Colquhoun.*] Do you consider that one person should collect the poor-rate and the county-rate for the whole county?—Not for the whole county.

1565. For what district?—Say a barony, as at present.

1566. Wherein would the greater economy to which you have alluded in the collection of the two rates consist?—It would consist in the collector being occupied a much less time in making the collection, consequently in his being paid a much less sum for making the collection. In collecting a large sum, he could afford to collect it at a much less poundage than in collecting a small sum. If a man has 200 *l.* to collect from a given district, instead of 100 *l.*, he can collect that 200 *l.* with the same trouble that he could the 100 *l.*, and therefore if his per-centage in the one case was 5 per cent. he could afford to collect it for 2½ per cent. in the other.

1567. Is it not the fact at present, in some parts of Ireland, that the same person does collect both county and poor-rates?—It is.

1568. Then the difference would consist, not in the sum being larger, but in his being able to collect the two sums at one time, instead of a separate time for each?—Yes, in those cases in which the two rates are at present collected by one person.

1569. *Chairman.*] But your observations do not go to there being one individual to collect both rates, but to there being one rate for both purposes?—Precisely so. I think the most satisfactory course would be to pay the county-rate out of the poor-rate, and thereby assimilate the practice in Ireland to the practice in England; but even if there are two rates, and they are put into the hands of a man at the same time, he would be enabled in that way to collect both rates at the same time as economically as if they were in one book.

1570. If the two rates were kept independent, might there not be some clashing between the county authorities and the poor law authorities as to the selection of the individual who was to collect; whereas, if they were both consolidated into one rate, only one party would be responsible for the selection of the individual?—I have already stated I would have the appointment of the collector provided for by legislative enactment, by some one authority.

1571. Mr. *Colquhoun.*] You have not stated in whom you would prefer that authority to be vested, but you are clear it should be vested, whether it is for the collection of the county-rate or the poor-rate, in one and the same party?—Certainly.

1572. *Chairman.*] Do you produce now a copy of the General Order of the Poor Law Commissioners, issued in consequence of the Act of last Session, in relation to the form of the rate?—I do.

1573. This order contains the following words: "To the Guardians of the Poor of the several Unions named in the Schedule (B.) hereunto annexed," and so on; "We the said Poor Law Commissioners, acting in pursuance of the powers given to us by the said Acts, do hereby order, direct, and declare, that from and after the date of these presents, every rate to be made by the guardians, or other officers competent to the making of a rate in every union named in Schedule (B.) hereunto annexed, shall be made in one of the forms prescribed in the Schedule (A.) hereunto annexed, as the case may be;" does not that order require that the rates made in all the unions contained in the Schedule (B.) of this order, should be made

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made according to the form No. 2, which is called "The Borough Form"?—No; it directs that the rate shall be made in one of the forms prescribed in these schedules, either (A.) or (B.), as the case may be; "that is to say, in all unions or parts of unions not comprised within any of the boroughs named in Schedule (A.) or Schedule (B.), annexed to the before-recited Act for the regulation of municipal corporations in Ireland, or in any other town to which a charter of incorporation may, under the said Act, be granted, the rate shall be made in the form No. 1, hereto annexed; and in all unions or parts of unions comprised within any of such boroughs, the rate shall be made in the form No. 2, hereto annexed."

1574. The Schedule (B.) annexed to the order, appears to comprise a very large proportion of the unions in Ireland?—Yes.

1575. By the terms of that order, are the guardians not required to introduce the "landlord's repairs and insurance" column, so far as the case may require?—They are.

1576. What was the guide by which you formed this Schedule (B.)?—We took the whole of the unions in Ireland, and directed, that wherever the form No. 2 was required in those unions, it should be used; and that wherever it was not required, the form No. 1 should be used.

1577. Does not the schedule to the order indicate to the guardians where form No. 2 shall be used?—No, not the schedule. If you look to the previous words, you will see that it states that in any boroughs now existing, or to which charters of incorporation shall at any future time be granted under the Act of last session, the form No. 2 is to be used, so far as it is wanted, and in all unions or parts of unions not comprised within any of such boroughs the form No. 1 is to be used.

1578. But the schedule which is given with the order seems to indicate the unions where the two forms shall be used?—Yes; one or other must be used throughout.

1579. Are there not many of these unions contained in your Schedule (B.) where there are no municipalities?—There are.

1580. In districts which contain towns containing 3,000 inhabitants, to what portion of the union would this order, requiring them to insert the "landlord's repairs and insurances," extend?—The Act of Parliament does not prescribe the limits within which it is required, because the Act provides that charters of incorporation may be granted, under certain circumstances, by the Lord Lieutenant, and that the Lord Lieutenant shall prescribe those limits; consequently, until the limits are prescribed by the Lord Lieutenant, it is impossible to prescribe the limits within which that form, No. 2, is to be used. The Act of Parliament, therefore, is deficient in providing that the form No. 2 shall be used within certain limits, whilst in fact those limits are not defined. There is great difficulty, and we can only do the best under the circumstances that the case admits of.

1581. Then, practically, having an Act of Parliament to guide you, which you found deficient, what course would you adopt in respect of carrying out this order in that respect?—We thought it best to follow the exact words of the Act of Parliament in the order, and then leave it to the other parties who had to carry that Act of Parliament out, (it is not with us to carry it out,) to apply it as they best could.

1582. Are not the Commissioners responsible for making the rate?—They are.

1583. How is it, then, you say you leave to parties other than the Commissioners the duty of carrying out and making the rate?—As I said before, inasmuch as the Act of Parliament prescribes that the form shall be used, and the rate shall be made in a given form, within limits which are not yet defined, but which hereafter, upon the granting of a charter of incorporation, are to be defined by the Lord Lieutenant, it is impossible for us now to define the limits within which the Act will at some future time be applicable; we therefore have followed the words of the Act of Parliament, and said that it shall be used where necessary, according to the words.

1584. But inasmuch as you are responsible for making the rate collected according to the terms of the Act of Parliament, what course do you adopt as to the extent in which this "landlord's repairs and insurances" column is filled up in the districts which are contained in your Schedule (B.)?—We direct the clerk of the union, whose duty it is to make out the rate-book, to make it out in form No. 2, where a corporation exists, and where a corporation does not exist, in form No. 1.

1585. Mr.

1585. Mr. *Shaw.*] I suppose you comply with the Act of Parliament as nearly as you find it possible?—We do.

1586. *Chairman.*] The words of the Act require that you should put in the "landlord's repairs and insurance" column in the rate of any town to which a charter of incorporation under the Municipal Act may be granted?—Yes.

1587. And by reference to the Municipal Act it appears that a charter of incorporation may be granted to any town containing above 3,000 inhabitants, by the last census?—Yes, provided a majority of qualified ratepayers apply to the Lord Lieutenant for a charter.

1588. Does it not also contain this provision: "And if the persons who shall have signed such petition (including a majority also of such of the inhabitants of such borough) would be qualified (as far as such qualification can be ascertained from the assessment of the poor-rate made under the Act for the more effectual relief of the Destitute Poor in Ireland) to have been enrolled upon the burgess-roll of such town, if the same had been named in the said Schedule (A.), and such burgess-roll had been made according to the provisions hereinafter contained"?—Yes; such is the provision of the Act of Parliament.

1589. The Act, in section 30, requires that "landlord's repairs and insurances" shall be taken into consideration in the amount which shall constitute the value of the property?—Yes.

1590. You state that you have directed that the "landlord's repairs and insurance" column shall be omitted in all places where a charter of incorporation has not been granted?—Yes; that the form without that column shall be used in all such cases.

1591. As the words of the Act require that that column shall be inserted wherever a charter of incorporation shall be granted, how are you justified in omitting that column?—The Act of Parliament is not complete upon the subject, inasmuch as it states that the form shall be used in those places in which corporations do exist, and in which they may exist; but, inasmuch as the limits are not defined of the places in which they may exist, until they do exist, we cannot prescribe the limits to which this form is applicable.

1592. Mr. *Shaw.*] I suppose in that case you construe the word "may" as "shall"?—Certainly.

1593. *Chairman.*] Is not the consequence of the course you pursue, that you virtually deprive certain towns, which now contain 3,000 inhabitants, of the power of obtaining charters of incorporation under the provisions of the Municipal Act, inasmuch as there would be no possibility of obtaining the consent of a majority of those who would have been burgesses, inasmuch as the "landlord's repairs and insurance" column has been omitted from their valuations?—No such instance has occurred, though the Act of Parliament is incomplete in this respect.

1594. Mr. *Shaw.*] Suppose in such cases as you put, in case the town is incorporated afterwards, then you would adopt the Schedule (A.) to the Act of Parliament?—Certainly, or even prior to that, if an application were made for a charter, and the question arose whether it had been applied for by a sufficient number of qualified persons, we might at once adopt that column to ascertain that fact, even before the charter was granted; as I said before, the Act of Parliament is in itself obscure, and we are obliged to do the best we can under the circumstances.

1595. *Chairman.*] You do not consider you are able strictly to follow the enactments of the statute?—We cannot to a greater degree than we have done.

1596. Mr. *Shaw.*] Inasmuch as there is some obscurity in them?—Precisely; the provisions in the Act are obscure, and we are obliged to do the best we can under the circumstances.

1597. In construing the two Acts together, you find some obscurity in the provisions, and you are obliged to meet that as well as you are able, inasmuch as you do not clearly see your way to an exact compliance with the words of the statute?—Precisely so.

1598. *Chairman.*] Have not the Commissioners had much trouble imposed upon them in consequence of this connexion of the Municipal Act with the Poor Law?—They have.

1599. Has it not led, in many cases, to a derangement of the proper working of the poor law system in different localities?—It has in some localities.

1600. Attempts have been made by Boards of Guardians to convert the poor law into an engine for promoting their own political views?—In no instance in the

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the district of which I have been in charge, has that been the case, but I have heard it has been the case in other districts.

1601. Your opinion, upon the whole, is, that there should be one valuation for all purposes, based upon the poor law principle?—Yes.

1602. And that all local taxation should be levied according to that?—Certainly.

1603. And also that such valuation should be conducted by a central Board, independent of the Poor Law Commissioners, and all local influence?—Yes.

1604. What mode of correction would you suggest for such a valuation?—I propose it should be revised every three years by the same authority that first made the valuation, and therefore by some permanent authority.

1605. Supposing that parties felt aggrieved by the determination of the central authority, what appeal would you allow them?—The same as that which now exists, an appeal to the quarter sessions, presided over by an assistant barrister.

1606. Would you allow an appeal to be made positive as against the valuation of a particular property, and also relative as to its being relatively too high or too low, as respects any other property valued?—I would.

1607. Do you think a power should be given to an electoral division to appeal against another?—Certainly.

1608. And that such appeal of course should be final?—Certainly.

1609. That the Commissioners should be bound by it?—Yes.

1610. Is there anything you wish to add upon the subject of valuation?—No, I am not aware there is anything else.

The Hon. *Charles S. Clements*, called in; and Examined.

Hon. *C. S. Clements*.

1611. Mr. *Vesey*.] YOU have been employed as an Assistant Commissioner in Ireland?—I have.

1612. At what period were you employed?—From the commencement of the operations under the Poor Law, in 1838, until the summer of 1842.

1613. Were you acting at the time the Poor Law was put into operation?—Yes.

1614. Did you turn your attention to the best mode of obtaining valuations under the Poor Relief Act?—I did considerably.

1615. In doing so, did you examine into the system which Mr. Griffith adopted in making his townland valuation?—My attention was called to Mr. Griffith's valuation almost immediately after commencing operations in the north of Ireland, where my district is situate.

1616. Did you do so for the purpose of seeing how far you could adapt it to the poor law valuation?—Mr. Griffith's valuation was completed in the counties of Londonderry and Tyrone, which were the first counties upon which I commenced, and great satisfaction was expressed by the public with respect to his valuation, and an apprehension was entertained lest the Poor Law Commissioners should insist upon a new valuation, the expense of which was much apprehended. I had occasion to attend at various public meetings, in order to explain the course which the Commissioners proposed to adopt in the formation of unions, and bringing the law into operation; and at all those meetings my attention was forcibly called to Mr. Griffith's valuation, and general satisfaction with it was expressed, with one exception, which related to the discrepancy in value between districts of acknowledged fertility in the county of Derry, and high lands of a very poor description. In every other part of the county satisfaction was expressed; accordingly I turned my attention and endeavoured to make arrangements by which it might be made available for the valuation required by the Poor Relief Act.

1617. And what was the result of that?—From inquiries I made, I was led to believe that Mr. Griffith's valuation was generally one-fourth below the letting value, and the persons who are most competent to form an opinion upon the subject, expressed themselves satisfied that, generally speaking, if a fourth was added to the value of the land, and it was what is called applotted upon the different tenements, it would prove satisfactory and give the fair letting value; accordingly, in the first valuation which was undertaken in my district, which was the valuation of the Derry Union, the valuators were appointed with the view of carrying that arrangement out. They commenced operations by closely valuing seven different townlands, of different qualities of land; the thing was then gone more closely into, and it was found that Mr. Griffith's valuation differed materially from

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from what was considered the fair letting value. It differed, as well as I can recollect, in the seven different townlands, from 7½ per cent. to 26 per cent. These townlands were the property of different individuals, and some of them were let upon recent valuations by acknowledged competent persons; this destroyed very much the confidence of the public in the line proposed to be adopted; the valuation committee of guardians were called in to decide, and the result was that the plan of adopting one fixed scale, by which Mr. Griffith's valuation could be altered, was abandoned. That led me to make further and more close inquiry in other unions, the valuation of which was about to commence; and I found that a similar course, if adopted, would have to be abandoned there also, and accordingly the idea of adopting such a system was abandoned generally.

1618. Mr. *Shaw.*] The object in the case you put was, to fix the poor-law valuation at a fair letting value in all cases?—Of course that was the object to be attained.

1619. Mr. *Vesey.*] Did you find that one of the difficulties in adopting Mr. Griffith's valuation, arose with reference to the relative value placed by him upon good and bad land, as well as the allowance that was made for situation, and other local circumstances?—I attribute a good deal of the discrepancy between the letting value of different descriptions of land, to the principle upon which Mr. Griffith's valuation was undertaken. Mr. Griffith's valuation was undertaken at a time when the attention of people generally was not turned to it so much as it has been since; the object, as far as I understood it, was to obtain a uniform valuation for the whole of Ireland, and certainly the plan by which that was to be attained, was more comprehensive than any valuation that had hitherto been attempted in any part of the kingdom, and it is no doubt well calculated for the purposes for which it was proposed to serve; but when it came to be applied to the exact fair letting value of each particular tenement, it was found to fail.

1620. Mr. *Shaw.*] It regarded rather the capability of land than its existing letting value?—Yes, it regarded rather the capability than its present actual state, and it was from that circumstance that, I think, the discrepancies existed. Mr. Griffith, in his instructions, evidently considers the actual quality of the land more than its present actual state, more than its situation, more than its advantages from local circumstances, and more than the difference of value produced by its situation; for instance, such as the accommodation value, close to towns, and so forth; and I consider the discrepancies that have been found to exist in Mr. Griffith's valuation, since it has been examined into for the purpose of adapting it to poor law purposes, arise, not from the work having been badly done, but wholly from the principle upon which it is done. Land which has not been improved in any way, perhaps situated on a hill, may, in quality, be equal to land which is very much improved, but inasmuch as Mr. Griffith, in his valuation, takes comparatively little account of the state of cultivation, that land would, from its quality, be much higher in proportion to highly cultivated land; and hence, I consider, arises a great deal of the discrepancy.

1621. Mr. *Vesey.*] With regard to houses, how does he value them; does he value them separately or with the land?—He invariably values them separately from the land, and hence a great deal of the difficulty in respect of the land, and with respect to fixing the value according to each tenement. A tenement may be valuable or worthless, according as it is well housed or otherwise. If the houses and offices belonging to a farm are insufficient for the farm, it is comparatively worthless; if they are better than is required for the farm, they are, more or less, an incumbrance to the tenement. Then, I should say about houses, that he valued them very much according to admeasurement; and I do not think that any attempt was made to assimilate his valuation of houses to poor law purposes.

1622. You stated the attention of the public has been called lately to the inequality of value of Mr. Griffith's valuation more than it was at first; will you state your reason?—When Mr. Griffith's valuation first came out the public were very well satisfied to receive it as a great boon, in comparison with the sort of valuations they had to abide by previously, and it was under the letting value avowedly by one-fourth at the least. I think it will be found that all valuations for public purposes are, generally speaking, under the letting value, and as each man finds the particular land with which he is connected is under the rent which he pays, he is satisfied with it comparatively; it is very difficult for him to ascertain by comparison whether it is an equable valuation as regards other places;

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finding that the value is low as regards himself, he does not trouble his head further about it, and hence the general satisfaction expressed; but when it came to be inquired into and examined further, it was found that the poorer lands were, in point of fact, valued higher than the richer, and people found that those who were less able to pay had more to pay in proportion than those who were best able; and hence a great deal of the dissatisfaction which has since arisen.

1623. Then, upon the whole, do you think Mr. Griffith's valuation can be taken as the basis for the poor law valuation?—I think Mr. Griffith's valuation was of very great service in making the valuations under the poor law. Mr. Griffith's field-books describe minutely the different qualities of soil; the valuation also assisted in ascertaining the contents of each farm, and that was one thing which created a great deal of difficulty in the valuations, because, there being no field survey in any case, they have no means of ascertaining the contents, except where the landlord chooses to furnish the means, and in many cases the landlords have no correct survey or knowledge of the contents of their farms; therefore the field-books, denoting the different qualities of soil, were of very great assistance to the valuators, and enabled them, no doubt, to correct their valuations; it formed a guide, in point of fact, for them. I have no doubt, therefore, it was of great service; but I do not think that any general rule can be established by which Mr. Griffith's valuation can be adapted to the purposes required by the Poor Relief Act.

1624. Supposing that the valuations in the northern counties were superior to those in the south, do you consider that the taking Mr. Griffith's valuation, in a certain degree, as the basis upon which those valuations have been formed, has been a circumstance to call for satisfaction?—If the valuations in the north have given more satisfaction than they have in the south, I should think it very probable that the reason is, that in the north they have Mr. Griffith's valuation as a guide, and in the south they have it not; but I am not aware of the state of the valuations in the south; I only know of them from common report.

1625. What course, then, did you pursue with regard to recommending the valuations in unions generally under your care?—When I found that Mr. Griffith's valuation would not serve so completely as the basis of the poor law valuation, as I originally anticipated, further examination led me to feel that it would be of great service as a guide to valuators; in every case, therefore, they were furnished with a copy of his field-books, and with a map with lines denoting the quality of the soil; but they were directed to act entirely upon their own judgment, and use them as much or as little as they found advantageous; the valuations were required to be made wholly upon their own responsibility.

1626. Did the valuations conducted upon their own responsibility give general satisfaction in the unions in which they were adopted?—I think a new valuation, when it first comes out, has to undergo a great ordeal; the great mass of the public are anxious to have the valuation low; and if the valuation, therefore, is at all near the letting value, a cry against it is very apt to be created. Generally speaking, I should say, the valuations of the district which I had the charge of are good. There were some exceptions where they were not good; but I think, upon the whole, they may be considered to be good.

1627. Have you ever compared the valuations with the rentals in the different districts, as far as they could be ascertained?—I have never actually compared them; but in all unions I was in the habit of making very strict inquiries as to the scale upon which the valuators were proceeding. I was anxious that the valuation should be made, as near as possible, to what I considered a fair letting value, to what was the general letting value in the country; because I felt, that upon that depended very much the operation of the law as regarded the division of the rate between landlord and tenant, and I therefore kept very close watch upon the valuators, in their first outset, to see that they were valuing as the law required. I can recollect one instance, in which the valuation at first was very nearly equal to the rent, though lower than the rent generally paid; but upon a subsequent revision, the valuators gave way to the clamour of the people generally, and they reduced it considerably after I had thought that I had secured a fair valuation. It may have been corrected since for what I know.

1628. How far do you consider the valuation conducted under the Poor Law Act as satisfactory, as compared with other valuations?—I should say, taking it as a whole, as far as my experience goes, the valuations under the poor law are superior to other public valuations. They certainly are very superior to the tithe valuations;

valuations; the tithe valuations are very various as regards the general estimation formed of them; some of them are good, others are good for nothing; and as far as I have seen the valuations in England, I should not be inclined to think higher of them than of the valuations in Ireland.

1629. You stated it was impossible to obtain a complete valuation at once; how would you eventually hope to obtain a complete valuation?—I think when a valuation is first made the valuator has so much to do, that he is liable to make very great mistakes, especially if he is a stranger to the locality. I think a man must be perfectly conversant with the locality to make a good and fair valuation; I think, therefore, the best way to secure a good valuation is to facilitate, as much as possible, the means of its revision. I should say that the valuation should be considered to be undergoing a constant revision; that the best means of giving general satisfaction as to valuations would be to make an arrangement for the valuation to be undergoing constant revision; alterations to be made according as circumstances would require. Periodical revisions, in my opinion, lead to attempts being made by various individuals to obtain alterations in their valuations, to which they are not entitled; and I am led to believe that they very often succeed by clamour in obtaining those alterations, where there are a number of people coming forward at the same time, and that they would not succeed if the whole valuation was not under consideration, and there was therefore a number of people calling out and complaining to the same extent as themselves.

1630. And for that purpose would you have valuators constantly employed?—I think it would be desirable.

1631. By whom would you have the valuators appointed?—I think that depends very much upon the use to which the valuation is to be turned.

1632. Have you found much discrepancy to exist in the scale of value between one poor law union and another?—I think discrepancies do exist, but not to any great extent, or not to an extent which might not be very easily remedied.

1633. How would you remedy them?—By appointing a valuator who would be responsible for the constant revision of the valuation, and by facilitating the mode of appeal. The valuation required by the poor law is peculiar, inasmuch as upon it depends the share of the rate which the landlord and tenant have mutually to bear. All other public valuations of which I have had any experience, are considerably under the letting value, and as long as they are equable, one tenement with another, the public generally are satisfied; but the valuation required by the poor law cannot satisfy the public generally, unless it is up to the fair letting value. There is no doubt, that in some unions the valuators had acted according to law more closely than they had in others, hence the discrepancies; but I think those discrepancies would be very soon remedied, if valuators were appointed, who were responsible not just for the time being, but constantly responsible for keeping the valuation according to law; and if the means of appeal were facilitated so as that either one party or the other might obtain redress without going to so much expense.

1634. In what way would you facilitate the means of appeal; what court would you have the appeal made to?—I would divide the means of appeal under two different branches: all legal questions bearing upon the liability to be rated, or questions referable to any informalities, or anything of that kind, I would refer to the existing court; that is, the assistant barrister's court at quarter sessions; but all questions of value I would leave to be determined in a much less expensive way, by umpirage. I think a Board might be established, with great advantage, similar to any Board of Umpirage which is ordered by the courts, where there would be two umpires and a referee; and the matter might be determined by actual inspection of the premises, which cannot be done by the court at present.

1635. Who would you propose to appoint that Board of Umpirage?—That would depend again upon the use to which the valuation is to be applied; that Board of Umpirage would be different, according to whether the valuation was made available for poor law purposes only, or for other purposes likewise.

1636. Supposing it is made available only for poor law purposes, who would you propose to appoint the Board of Umpirage?—I think the mere question of value might be determined with advantage by the valuator on the one side, and by any person named by the appellant, who might be a professional valuator, on the other; and that the referee might be the auditor of the union. The auditor would, in the first instance, perhaps, have very little experience in the matter, but he would soon acquire the experience which would be necessary to determine such questions.

 1637. Supposing

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1637. Supposing there were a great number of appeals, do you think the auditor would have sufficient time to go through those cases?—I do not think the number of appeals would be very great, where the alterations were constantly going on; they would not be so great as if there was a periodical revision of the valuation. I do not think there would be such a number of appeals as would prevent him satisfactorily performing the duty.

1638. Have you ever considered whether it would be expedient to have one uniform valuation for both county and poor law purposes?—There is a good deal of property which is now rated to the relief of the poor, which is not rateable for county purposes, but I think it would be of great advantage if one valuation was made; I think it would create great satisfaction in the country. As far as I have seen of Mr. Griffith's valuation, the applotting of it upon the different occupiers in the townlands gives rise to a great deal of unpleasantness; and I think it would be a source of great satisfaction that every man should know exactly the valuation upon which he had to pay his rates; and that he should, if he considered himself wronged, be able to get redress from competent and acknowledged authority, instead of, as at present, having to go and fight it out, as best he can, at the meeting of the townland to applot.

1639. Then upon what basis would you place this valuation; would you place it upon the basis, as proposed, of the present poor law, or the basis of Mr. Griffith's valuation?—I would place it upon the basis of the present poor law.

1640. You stated that having only one valuation for county as well as poor law purposes would give general satisfaction to the country; will you state your reasons?—I think it would give satisfaction, because every person would find that they could obtain redress, in the event of their being dissatisfied with the valuation, more readily than they can at present. Mr. Griffith's valuation is now made upon the townland, and the allotment of the amount to be levied is left entirely to applotters appointed in a particular way. If any particular occupier of the townland is dissatisfied with that applotment, he has practically no redress; and there are many instances in which great dissatisfaction is felt with the applotment made; and for that reason I think a valuation arranged as I have described, by a permanent valuator, with facilities for redress by appeal, would be more acceptable to the people generally than the present arrangement.

1641. Lord *Courtenay*.] By whom are the applotments made at present?—The parishioners meet and elect two applotters.

1642. Are not the applotments, under the present law, sometimes made by ignorant, ill-qualified, or interested persons?—Yes.

1643. Mr. *Vesey*.] Would you have the payment of all the rates made at the same time?—I think that the winter is the most convenient time for the people to pay the rates in the agricultural parts of the country; in towns, perhaps, it would be more convenient to pay at two different periods of the year, but that could be very easily arranged if one rate was made for the year. I believe, generally speaking, in the north of Ireland, one rate only, so far as poor-rates are concerned, is made in the year.

1644. Do you think there would be any difficulty in collecting both rates at the same period, in consequence of the different mode of making the poor-rate, and the rate for the county-cess?—I think if they were to be collected together, they ought to be brought into one rate; they might be kept separate in the book, but I think the rate ought to be made for the two purposes simultaneously.

1645. For that purpose would it be requisite to make some alteration in the mode of rating by the grand jury presentments?—It would certainly be necessary to make some alteration; for instance, the grand jury presentments are at present made upon the actual payments required, but practically, I consider it is almost an estimate, because the amount of cess to be levied is determined at one assizes, and has to be levied previous to the ensuing assizes; and it is made in point of fact upon the contracts entered into with different persons for the repair of roads and so forth; and if those contracts are not executed, if the county surveyor does not certify that they are, the money is not paid, but is re-presented, so that practically it is an estimate.

1646. Would you have the presentments made twice in the year, as they are at present?—That is a question which would require a good deal of consideration. I think if it was thought advisable to bring the county-cess and poor-rate under one collection, and the making of those rates under one department, although the rate might be made once a year, it might be collected in two different instalments, or three or four different instalments, as might be found most convenient.

1647. Would

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1647. Would there be greater economy and increased facility in the collection if all the rates were to be paid at one time?—I think there would be greater economy, and much greater facility in the collection, if the making of the rate and the collection of the rate was brought into one department. As I said before, the question of paying the whole at one time, is one which would require a great deal of consideration as regards the county-cess; as regards the poor-rate, I am satisfied it is more convenient to pay it once a year than twice, except in towns.

1648. When you talk of bringing the making the rate and also the collection of the rate into one department, what do you propose that department to be?—My experience in the whole machinery of making rates and collecting them, points out the advantages of having officers responsible for the making of the rate and for the collection of it, irrespective of the persons who require the money. I have constantly seen in Ireland a pressure upon the persons who had to make a rate. When they are to give directions for its being prepared at a certain poundage, and levied, they are inclined to take advantage of any little circumstance to postpone the unpleasant act of actually making the rate. The result is, that payments fall into arrear. My attention, therefore, has been forcibly called to the advantages of having one body responsible for the preparation of the rate in time, when the money is required; that is what I mean by making a rate. The question put to me has reference to the county-cess and poor-rates being levied upon one valuation. I think the officer intrusted with the act of preparing the rate and making the rate should be independent, as it were, of the Board of Guardians on the one hand, and of the grand jury on the other; that he should be responsible for the preparation of the rate, and that it should be prepared by him upon a requisition for a certain amount to be levied, by the body who have authority by law to require it from him. In England the overseers have the duty of preparing the rate and of levying it. The Board of Guardians call for a certain sum; the magistrates in quarter sessions call for another sum; the overseers are responsible for having the rate ready to meet those calls, and if they do not pay the money by a certain day, they are rendered liable to have their own private property distrained upon.

1649. Lord *Courtenay*.] I understand from this answer, your view is that the direction of the valuation and the preparing and making the rate would be more desirably withdrawn from the Poor Law Commissioners and Boards of Guardians and placed in a separate authority?—I am supposing the valuation to be made available for the two rates; it will then be desirable, of course, to insure that everything should be uniform. The Legislature never would consent to the county-cess being levied with the poor-rate unless there was some security that all preparation should be made for levying that money, and that the whole county would not be thrown into confusion for want of the money at the appointed time; and the only way I can see that security would be given, is the appointment of officers who would be responsible. We will suppose the grand jury made a requisition for a supply, and the Board of Guardians were not to make a requisition at all; that man would be equally responsible for preparing the rate required by the grand jury, which would be collected, whether he made the other rate or not.

1650. *Chairman*.] You would not only have these valuations made by an independent body, but have the collectors independent either of the Board of Guardians or the county?—Certainly, if the two rates are to be levied off the same valuation. I have seen great advantage in Ireland from the appointment of a collector over a district larger than he can actually collect from himself, a respectable man, a man of business-like habits, a man of intelligence, and a man of a certain amount of property, who can give security for the actual payment of the rate made by a certain day. I think that great facility is given in the collection of the rates where such security is given. I have seen a good deal of difficulty in collecting rates in England as well as in Ireland, and I am convinced that the people pay more readily when they feel the collectors will be at the loss, as compared with what they would do when they know that only the public will be at the loss.

1651. Mr. *Vesey*.] After the rate is struck, if there should be any change in the property, what method would you take to rectify it; would you collect from the person who is in the actual occupation of the property when the collection is made, or would you divide it between the present occupier and the person who had previously left the property?—I think it would be very desirable that means

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should be taken to enable the collector or the rating officer to applot a share of the rate upon the incoming occupier; for instance, supposing a tenement had been vacant, and that he came in at a certain period, or at any period after the rate was made, I think it is desirable some power should be given to enable the same officer to limit his charge to the proportion to which he would have to pay for the time he had occupied the tenement.

1652. How would you ascertain the time each person had occupied the tenement?—By inquiry of the collector.

1653. *Chairman.*] Is it your suggestion that the county and other rates should be collected by the poor-rate collector, and collected as the poor-rates, and paid out of the amount collected by some one independent party, who should be neither a poor-rate collector nor a county-cess collector simply?—I think that if it was determined to have both county-cess and poor-rates collected by one officer, and that both rates were to be made upon one valuation, it will be desirable that the officer connected with the arrangement should be responsible to some party irrespective of the two for which he would have to act, in order to preserve his doing his duty to both the parties properly.

1654. So that there might be a valuator independent of local influence, and also a collector equally independent of local influence?—Precisely.

1655. If it were determined to establish one valuation upon which all taxation should fall, and to assume that the letting value should be the basis of that valuation, could the present poor law valuation be taken as a fair indication of the actual letting value of the tenement which would be liable to taxation?—I think the poor law valuations are, generally speaking, under the letting value, but I think they might very easily be raised to the letting value if the means of appeal were facilitated; at present it is necessary to bring appeals into the courts of law, which is expensive, and the uncertainties attending all legal proceedings render people unwilling to incur the risk.

1655.* Are the Committee to understand that you simply consider the present poor law valuations have given great facilities for full valuations, and not that they themselves can be taken as the basis of any valuation for general purposes?—I should say the present poor law valuations are sound and good, taking them as a whole, as far as my experience goes, and that they are as good, generally speaking, as can be expected from totally new valuations.

1656. Mr. *Vesey.*] Your experience has been chiefly in the north of Ireland?—As regards Irish poor law valuations wholly in the north of Ireland.

1657. Have you heard that the poor law valuations in the north of Ireland have generally been superior to those in the south?—I think I have heard greater complaints in common rumour as regards the valuations in the south than in the north, but I should say common rumour is not always to be relied upon, with respect to valuations especially; I have often found a great outcry made with respect to valuations, which upon examination have been found not to warrant it.

1658. Mr. Griffith's townland valuation has been very little carried into effect in the south of Ireland as yet?—I believe so.

1659. I think you stated that you, to a certain degree, took Mr. Griffith's valuation as the guide for your valuators in the north?—Where I found it could not be taken absolutely as the basis upon which to form the valuation for poor law purposes, it was given to the valuators to assist them in forming their judgment, as they had to go over a very large tract of country, with a good deal of which they could not have been familiar, and Mr. Griffith's valuation detailed the qualities of the soil, and, as far as I could ascertain, faithfully. The only discrepancies in Mr. Griffith's valuation arose entirely from the circumstances I have mentioned, that is, laying greater stress upon the actual quality of the land, without reference to its present actual state, than anything else, but I think what was done, was correctly done, and efficiently done, according to the principles he laid down.

1660. Then do you not consider that the valuator getting the assistance of Mr. Griffith's valuation, has caused in those unions where they have adopted it, to a certain degree, a greater uniformity of valuation with reference to the different unions?—I think it most probable.

1661. And therefore in those parts of Ireland where Mr. Griffith's valuation has not been completed, and where the valuators have not been able in any way to take it as their guide, that uniformity in the different unions cannot exist?—That I can easily understand.

1662. Lord

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1662. Lord *Courtenay.*] You do not mean, I apprehend, that the inference to be drawn from what you have now stated is, that in order to preserve it, it would be absolutely necessary to employ Mr. Griffith's valuation as the basis?—By no means; I only mean to state that in the north they had more materials which they could use than they apparently had in the south.

1663. *Chairman.*] Have you any observations which you yourself wish to make upon the subject of valuation?—I am not aware of any.

George Coode, Esq. called in; and further Examined.

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1664. *Chairman.*] YOU have been present at the examination of Mr. Gulson?—I have.

1665. Have you had occasion to examine the Acts to which his examination referred; the Municipal Corporation Act and the Poor Law Amendment Act?—Until yesterday I never made any comparison of the terms of the sections which I heard Mr. Gulson examined upon; I allude especially to that which enables Her Majesty to create municipal corporations in certain places having a population of above 3,000, under certain conditions. I have now made a comparison of the passages in the two Acts, and my impression is, that the construction of the Act does not involve all the difficulties which have been supposed in the course of Mr. Gulson's examination. It appears to me that the 10th section of the 6 & 7 Vict. c. 92, which requires that "in the boroughs named in the Schedule to the Act for the regulation of Municipal Corporations, or in any other town to which a charter of incorporation may, under the said Act, be granted, the rate-book shall contain an estimate of the probable annual average cost of landlords' repairs and landlords' insurances," does not involve the necessity of filling up those columns in places in which a charter of incorporation has not, in fact, been granted at the time of the rate being made. It seems to me that the effect of that provision is that those columns shall be only filled up in places which are, at the time of making the rate, actually incorporated.

1666. But may not charters of incorporation under the said Act be granted to other places?—Charters of incorporation may, by possibility, be granted to any places coming within the definition of the Act for the regulation of Municipal Corporations. But it appears to me, if the intention had been that this column should be filled up in all places in which there is a bare possibility merely of a charter of incorporation being granted, then the definition of the places in which the rate-book is to be filled up in this manner would have been different from what it is; that it would have run, "in all the boroughs named in the Schedules (A.) and (B.) &c. and in any other town having a population of 3,000," and so on, following the words of the Municipal Corporation Act.

1667. And is not this consideration involved in the term "any other town to which a charter of incorporation may be granted," inasmuch as the Municipal Corporation Act gives a power of claiming a charter of incorporation to any town which does contain a certain population?—I think that is not the correct reading. No town having merely a population of 3,000 is in fact in the situation of a town to which a charter of incorporation is to be granted; it requires other conditions to be previously complied with; an application by the inhabitants, and other matters, to be performed before the Queen would be in a condition to grant a charter of incorporation. Therefore such places as were referred to in Mr. Gulson's examination, places merely supposed to have a population of 3,000, are not places to which a charter of incorporation *may be granted*, except in a sense in which the word "may" is never used in an Act of Parliament, viz. as expressing a contingency, or bare possibility. These are not places, until an application has been made to the Queen, to which a charter of incorporation "may be granted." I understand the words of the 6 & 7 Vict. c. 92, "any town to which a charter of incorporation may, under the said Act, be granted," as signifying a place to which, at any time after the passing of that Act, and after the performance of all the necessary preliminary conditions, a charter of incorporation has at the time of making the rate, in fact, been granted.

1668. You consider it is a legitimate reading of the Act of Parliament, to read the clause as if it had been "any other town to which a charter of incorporation under the said Act may have been granted," instead of "may be granted"?—I think it is a legitimate reading of the Act of Parliament to consider it as expressing, in words of the present tense, whatever is to be found at any time

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to be existing while that Act of Parliament is in force; and that it is a legitimate construction of the Act to understand it to speak thus: "That in any other town in which, at the time of the making of the rate, a charter of incorporation has been granted."

1669. Were you drawing an Act to consolidate all these Acts, would the terms which are at present used in the 6 & 7 Vict. c. 92, be the words which you would think would the most clearly give that interpretation which you have put upon them?—Certainly not; now that my attention has been called to the several clauses of the two Acts, I should consider it necessary to interpolate other words, to show the meaning more plainly than the words of the 6 & 7 Vict. c. 92, appear to do.

1670. I think, in your previous evidence, you stated what you considered would be a fair basis of valuation, did you not?—I would say, I am decidedly of opinion that the net annual value or net rental of the property in respect of which the tax is to be imposed, is the proper basis of valuation, in all cases where the tax is applicable to purposes similar to those of the poor-rates and the county-cess.

1671. Have you read a Bill, which has been introduced during the present Session, intituled, "A Bill to amend the aws relating to the assessing, levying, and collecting the county-rates," in which this basis of valuation is proposed, that the valuations of parishes for county-rates shall be based upon "the gross annual rack-rent value of the messuages, lands, tenements, and hereditaments rateable therein to the relief of the poor; such gross annual rack-rent value being taken to mean the rent, by the year, at which the said messuages, lands, tenements, hereditaments, and rateable property are or could be respectively let at rack-rent, without any deduction for taxes, repairs, insurance, or other charges;" is there any precedent, in valuations in England, for a definition of value such as this?—I know of no precedent. I believe it is contrary to all precedent to assess the tax upon the gross rack-rent of property.

1672. What objections suggest themselves to your mind with respect to such a basis of valuation?—The first objection is the gross injustice of such a principle of taxation, which would cause a rate to be imposed upon property producing a small revenue to its possessor, equal to what would be imposed upon a property producing a much greater revenue to the possessor. Thus, for instance, two properties, both let at 100 *l.* a year, the one pasture land, liable to no outgoings for repairs, insurance, or the like, and free from tithe, would be rated at no greater sum than a property of a very perishable description, exposed from the mode of its occupation to great danger and to great charges, which would be let at the same gross rent of 100 *l.* a year, and might probably produce to its possessor not above half the net revenue of the pasture land. This course is the more objectionable in the case of the county-rate, because between parish and parish the charges of the nature of rates and tithe rent charge vary greatly; and when the county-rate is imposed as it is upon a multitude of parishes, without deduction for these charges, the inequality between parish and parish would be greatly exaggerated by throwing the rate upon the gross rental. So far as repairs, insurance, and that class of outgoings are concerned, the tax would be laid upon what really constitutes the inability, not the ability of the person who is to be taxed; and so far as the outgoings consist of taxes and other public charges, the plan proposed would amount to the imposition of a tax upon a tax.

1673. Have you remarked the terms, "are or could be respectively let at rack rent;" and would the introduction of the terms, "are or could be," into any basis of valuation, obviate the difficulty which has been suggested in respect of the tenure of ground, inasmuch as the "are" would refer to all actual cases of letting at their full fair value, and "could be" would assume the premises were let for such a term as it would be desirable for a landlord to let them on?—I think it undesirable that the terms "are" and "could be" should both be used. All that is desirable is, that words conveying a meaning similar to that conveyed by "could be" should be used; but the introduction of the word "are" puts two alternatives before the valuator, and he will find a difficuty, wherever the property is really let, in disregarding the rent which is in fact obtained, and which may be very far from what would be the fair estimable rent. This alternative will be embarrassing to the valuer, and give him no facility; inasmuch as if he can resort under the words "could be" to the consideration of what would be the reasonable letting value, then he would be entitled to throw aside the consideration of the effect involved in the use of the word "are."

1674. Does

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1674. Does it strike you the words "could be let," used without "are," would be more comprehensive for the purpose, than the use of the words "at which they might in their actual state be reasonably expected to let for"?—I think what is intended to be denoted by the words "could be" is rather the reasonable expectation than anything else. But there is a difficulty in the use of the words "could be," which appears to me to involve a consideration which ought not to be entertained, viz. the consideration whether by possibility some tenant might not be found who would take the property even upon terms more than ordinarily disadvantageous. It might be quite possible to get a rent which it might not be reasonable to expect.

1675. In the Report of the Poor Law Commissioners on Local Taxation, there is this passage in relation to the basis of valuation which has been established by the English Act: "Giving to the equivocal terms of this Act the construction most consistent with the practice and doctrine established at the time of its passing, it very nearly prescribes the theoretical net rent as the standard of rateable value. The defects, however, of this definition of "net rent" are very considerable; the most substantial objection is, that the rent is required to be that 'at which the hereditaments might reasonably be expected to let for from year to year.' Where properties require for the development of their full productive value any considerable investment by the occupier, a letting from year to year only, would procure a rent very much below their actual value." You have stated that the English and the Irish basis of valuation are generally the same; does this difficulty with regard to the yearly value hold good as respects the Irish Act?—The English and the Irish Acts differ in this, that the Irish Act includes the words, "the rent at which, one year with another, the hereditaments might in their actual state be reasonably expected to let from year to year," and therefore introduces the consideration of what would be the letting value one year with another. These words are wanting in the English Act, and in that respect there is some ambiguity about the intention of the Act; and the difficulty adverted to in the Report on Local Taxation, in construing the Act, certainly exists, to a much greater extent than with regard to the Irish, if in the latter case it exists at all.

1676. Do you conceive that the introduction of the terms "one year with another," introduced into the Irish Act, has completely got rid of that difficulty; that the yearly value of the place is not equal to what might be obtained for the subject valued, if that term were given to it?—I do not think that has quite got rid of the difficulty; I think a difficulty might still be argued for very plausibly, but I do not think conclusively.

1677. In the County Rate Bill, to which reference has been made, there is a provision "that in every case where the houses and buildings within any parish or place shall, in the opinion of a certain committee, exceed in value one-tenth of the whole of the estates and rateable property within such parish or place, it shall be lawful for the said committee, in estimating the value of the estates and rateable property of such parish for the purposes of this Act, to make an allowance on account of such houses and buildings, of any sum not exceeding 30 per centum on the entire value of such estates and rateable property." Can you recollect any precedent for a clause similar to that in any English system of valuation?—I know of none.

1678. Do you see any ground for the introduction of such a clause into any system of valuation which might be introduced into Ireland?—I suppose the grounds which presented themselves to the framers of that Bill were these. Having laid their rates upon the basis of the gross rack-rent, they see, with regard to property of a perishable kind, requiring much reparation, that this would operate unjustly, and they therefore introduce a clause to diminish the injustice which otherwise must operate most severely, viz. in the case of houses. But the clause itself appears to me most inadequate to effectuate their purpose. It authorizes an arbitrary deduction of 30 per cent. upon the entire value of the whole of the estates and rateable property of any place which contains but one-tenth in value of houses and buildings. Now it is obvious, that while the place only contains one-tenth in value of houses and buildings, a deduction of 30 per cent. would be in fact a deduction of a greater amount than the full value of the whole of such houses and buildings; and where, as may be frequently the case, the whole of the estates in the parish consist of houses and buildings, there the allowance supposed to be made in the first case is still all that could be obtained. Thus the correction pro-

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posed by this clause would operate unequally in every case in which the proportions of the houses and buildings to the other property of the place may differ.

1679. You would not recommend a clause of that kind in the valuation you have suggested?—Certainly not.

1680. You have recommended that there should be one valuation for the purpose of all local taxation in Ireland; have the Commissioners, in their Report upon local taxation in England, recommended a similar course for English taxation?—They have so, with the exception of some rates, which are laid for specific purposes, apparently affecting only specific kinds of property; such, for instance, as drainage rates, and various improvement rates affecting only particular kinds of property, in which case it would be obviously improper to bring in those other kinds of property which are supposed to be fairly liable to general taxation.

1681. In England, as well as in Ireland, you found some properties liable to particular taxes which others were not liable to?—Yes.

1682. Then you recommend in England that the same property should be made liable to the same taxes generally, so far as county-rates and poor-rates?—Yes.

1683. Then what recommendation should you make with respect to the collection of the rates levied according to such a valuation; would you recommend that each rate should be separately collected, or that they should be collected by one individual, and as one rate?—We have recommended that at the first stage one valuation should be made for all the rates; next, that all the rates on the same basis should be consolidated into one rate, to be made by the same authority and inserted in the same book; next, that the collection of the whole of the rate contained in that book should be effected at the same time by the same collectors.

1684. Who is the person who is to make this collection; is he an officer of the guardians?—In the local taxation report, it is assumed that the poor-rate being the largest rate, the rate best known, and that probably which is most correct, and upon the whole the most approved of, would be the better rate to form the basis of all the other rates; and it is in some measure assumed, that, if that were so, the persons who would be concerned in making the valuation, and making the rate, and in the collection of the rate, would be the same persons as perform those duties with regard to the poor's rates, not that this is recommended as essential. Speaking of the personal opinion of the Commissioners, I believe it was not their view that it was necessary at all that the valuation, the making of the rate, and the collection of the rate, should be vested in the persons who have to administer the relief to the poor.

1685. Then what is your opinion upon the suggestion which has been made by a previous witness, that the office of collector of taxation should be an independent office, totally unconnected either with the guardians, or with county rates, or with Commissioners under the Lighting and Cleansing Acts?—So that you secure the responsibility of the collector to some persons for the performance of his duties; it is immaterial, so that you secure that object in the most effective manner, who those persons may be. It appears to be no part of the business either of the administration of the affairs of the county, or the administration of the relief of the poor, to see to the collection of the rates; but it would be necessary, undoubtedly, that the collector should be subordinate to some authority, or made responsible, by security or otherwise, to some authority that would be interested in seeing to the due performance of his duty. Perhaps that would be better effected by making him give security, say to the justices of the county, with respect to the county-rates, and to the poor law guardians with regard to the poor law; and to all the persons, in fact, who might require rates to be collected, for the due performance of his duty.

1686. At present those who require a certain amount of county-rates to be collected, and those who require a certain amount of other rates to be collected, send a statement of the rate to the overseers of the parish?—That is the course in England with regard to the county-rate, and the borough-rate, and the borough watching-rate.

1687. The guardians of the unions, do they send to the same individual?—They do, to the same individual.

1688. Is the overseer independent of the guardians?—He is quite so, in making the rate, and in the collection of the rate.

1689. He merely then acts in his capacity as collector, and collects whatever the guardians send to him to collect, as well as whatever the county authorities, or the municipal authorities, send to him to collect?—Yes.

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1690. Does he collect the whole of these rates by the name of poor-rate, or does he collect each poor-rate separately?—He makes a rate according to his anticipation of what will be required for all these purposes, under the denomination of a rate for the relief of the poor, and out of that he pays the county-rate, or the borough-rate, or the borough watching-rate, or the contributions to the guardians as the demands come in.

1691. Still the money is collected under the name of a poor-rate?—It is so; he does not distinguish the different demands in his rate-book.

1692. Mr. *Vesey.*] Does he make that rate himself?—The two overseers and two churchwardens for the most part make the rate, under authority given to them by the statute of Elizabeth, originally for the purpose of relieving the poor. Subsequently to that, by the 12 Geo. 2, the county-rate is directed to be paid by the overseers out of the rates raised by them for the relief of the poor. Again, the Municipal Corporation Act of the 6 & 7 Will. 4, directed that the borough-rate should be raised in the same way as the county-rate; in other words, should be paid by the overseers out of the rate raised for the relief of the poor. There are some minor differences, not perhaps worth the attention of the Committee, such as the practice in the north of England, where the county-rate is raised by constables, who have very little occasion to raise any other funds by that rate; they raise it under the denomination of constables'-rate, and sometimes they call it a county-rate. There the overseers have nothing to do with county-rate. Eight counties in the north of England are excepted by the statute of the 12 Geo. 2 from the ordinary operation by which county-rates are raised in all the rest of the kingdom.

1693. I think you stated, the Board of Overseers, in striking the rate, took into account what probably would be required for poor law purposes and for county purposes?—Yes.

1694. In collecting that rate, do persons pay that rate upon any authority higher than the authority of the Board of Overseers?—None whatever; they see no authority whatever but that of the overseers, as overseers, collecting the poor-rate under the statute of Elizabeth.

1695. *Chairman.*] Supposing that your suggestion, that all property should be equally liable to all local taxation, and that there should still remain a difference of liability in different properties, how would you meet the difficulty which would be encountered by one individual collecting one rate from properties not liable to the entire of the rates which he has to collect?—It would be necessary that the form of the rate or the form of his collection book should show to him what was to be raised, in respect of each rate, off each property; and that in any case of property liable to one rate, and exempt from another, the column of the book appropriated to that rate, from which it is so exempted, should show that nothing is to be collected from that property in respect of that rate. This might be done in this form:—

No.	Name of Occupier.	Description of Property.	Net Annual Value.	County Cess, at 2*s.* in the Pound.	Poor's Rate, at 1*s.* in the Pound.	Total Rates.
			£.	£. s. d.	£. s. d.	£. s. d.
1	J. S. -	Land - -	10	1 – –	– 10 –	1 10 –
2	—— -	House -	4	exempt	– 4 –	– 4 –
3						

1696. Would not this involve a necessity for having a separate abstract of the general valuation for each purpose, inasmuch as the poundage for the poor-rate would not produce the same amount as the poundage for the county-rate where the property liable to valuation is not the same?—I think it would involve new modifications in the valuation, which, upon the supposition that it is to serve all purposes, should be so detailed as to show all the properties liable to all the rates, and all those parts of such properties as may be exempt from certain rates. For instance, if the distinction were to be continued of houses and lands which now prevails

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prevails with regard to the county-cess, it would be necessary, however impolitic it might be to do so, to distinguish the land from the houses in that same valuation; the poor rate would apply to both the land and the house; the county-rate would apply to the land alone, if the house was under the estimated value of 5 *l.*

1697. By the 9 Geo. 4, c. 82, called "The Lighting and Cleansing Act," the rates are to be levied by a valuation of the general improved yearly value of all houses, offices, warehouses, cellars, vaults, gardens, yards, and tenements situate within such city or town, but the Commissioners can only be elected from persons who shall have occupied a house of the clear yearly value of 10 *l.* and upwards situate within such town: so that the consequence has been that the Poor Law Commissioners have been required, in such boroughs, by the 6 & 7 Vict. c. 93, to make what they call supplemental valuations; that is to say, valuations in which the value of the house appears without any connexion with gardens or out-offices; is there any precedent for such a separation of the valuation of the house from its appurtenances?—We do not know the principle in the English law; there is no precedent for such a process as dividing the house from the appurtenances which are usually in use together with the house; nor do we know of any such a law or practice in England as the division of the house from the land, when the house is occupied with the land for the purposes of cultivation.

1698. Or garden or out-office?—Where the garden or out-office is used together with the house, and is in one occupation with the house, they are valued together with it. The principle seems very objectionable, of separating properties which mutually add to or diminish the value of each other, and which therefore can only be fairly estimated in combination with each other.

1699. Then in the valuation which you have suggested, you would include as one tenement everything which was connected with the value of that tenement, as constituting part of the value of the tenement?—Everything which would operate to add to or diminish the value of any tenement should be included with it, where it is in the same occupation.

1700. Did you draw up the Appendices to the Report on Local Taxation, by the Poor Law Commissioners?—I did.

1701. Was the state of the English valuations, and the progress which has been made in carrying out the valuations for counties, brought repeatedly under your notice?—So far as the law and principle of making these valuations, it was brought under my notice; but so far as regards the actual progress made in the county valuations, it was not.

1702. Had you not to consider the different points of complaint made against the valuation; and so far the state of the valuation was brought under your notice?—Yes, very frequently; not only in the preparation of those Appendices, but in the course of my official business.

1703. In what state do you consider the valuations are in general in England, taking the County Rate Act as the test of the state they stand in?—In some few counties in England they have revalued the parishes under the 56 Geo. 3, by calling the overseers before justices of petty sessions, and occasionally examining them there upon oath; and now and then, but very rarely, by appointing a surveyor, at the expense of the county rate, to value parishes and townships. This has been done in very few counties, and the reports as to the effect differ very much. It is said that it has succeeded in Cumberland; but it is not reported by clerks of the peace, and other persons who have had occasion to report officially upon the subject, to have been generally successful where attempted. In other cases the valuations are formed in the most anomalous manner. The result of the valuation for the counties is stated at page 53 of the Report on Local Taxation, in these terms: "The county-rate is to be assessed upon parishes, rateably and equally, according to the full and fair annual value of the messuages, lands, tenements, and hereditaments liable, or which might be liable to be rated to the relief of the poor. We have described the way in which parishes have attempted to evade their fair share of contribution to the county and other aggregate rates, by undervaluing the whole of their respective properties according to some arbitrary proportion. In order to counteract this attempt, as well as to enable the justices to correct inequalities between parishes on appeal, the justices at quarter sessions are enabled, by the 55 Geo. 3, c. 51, to call for returns from high constables, petty constables, churchwardens, and overseers, and from assessors and collectors of public rates and taxes. The quarter sessions can then direct the justices within their respective divisions to receive these returns on oath, and to examine the persons making them

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them upon oath, and to report proceedings to quarter sessions. In case of default in making the returns, the justices may employ persons specially, to ascertain the annual value of property in any parish. These powers have been frequently resorted to, but as far as we have learned with no great success, inasmuch as the annual officers, chiefly the overseers, whom the justices have to rely upon, are persons not only interested in maintaining the existing valuation of their parish, but are also generally incompetent to correct that valuation, a task which requires professional skill, and a freedom from personal interest. The result, practically, amounts to this, that where the justices have gone through the process pointed out by the 55 Geo. 3, c. 51, the total valuation of the county has indeed usually been much increased, and therefore some approximation has been made to a fairer valuation; but in no case that we have heard of, has the result been considered satisfactory by the justices themselves. In other cases the justices have made the attempt, but have found their powers insufficient to surmount the difficulties which they encountered, and have consequently abandoned the task before its completion. In a considerable number of counties no attempt of the kind has been made. There are, accordingly, still found a great variety in the practices by which the relative proportions of the parishes contributing to the county-rate are ascertained; many of the proportions being determined by scales or valuations which have been in use for periods much exceeding 100 years, during which great changes have occurred in different parts of the same county; and a vast extent of new property has been created in many such parts, liable to the tax by law, but which is often wholly disregarded in the actual assessment. In some counties, a valuation has been made in the manner just before described, at some period since the year 1815, under the powers of the 55 Geo. 3, c. 51. In some other counties, the contribution to the land-tax serves as the scale of the proportionate contribution. In these cases the proportion has been charged since the year 1792, notwithstanding the subsequent alterations in the value of property. In other counties, the valuation made in the years 1814–15 determines the scale of contribution. In other counties, some ancient scale, of which the origin is unknown to the respective clerks of the peace, determines the proportion. In other counties, the nominal valuation of the poor's rate, uncorrected by the application of the powers of 55 Geo. 3, c. 51, and made in some counties in, or very early after, the year 1739; and in other counties, at various periods between that date and the present time, serves as the basis of the contribution to the county-rate. All these various practices are alike complained of as unequal in the counties in which they are adopted." The note to the same passage shows in detail the various bases of valuation adopted in counties, and in use when the report was drawn up.

COUNTIES.	DATE OF VALUATION.	PRINCIPLE ON WHICH VALUATION IS REPORTED TO HAVE BEEN MADE.
Bedford - - -	1739	No valuation made under the 55 Geo. 3, c. 51. The principle of the existing scale not known to the clerks of the peace, and cannot be ascertained by them.
Brecon - - -	Not known -	Ditto - - - ditto.
Cardigan - - -	1748	Ditto - - - ditto.
Carmarthen - - -	About 30 years since.	Ditto - - - ditto.
Cornwall - - -	Not known -	Ditto - - - ditto.
Dorset - - -	1740	Ditto - - - ditto.
Essex - - -	None - -	Ditto - - - ditto.
Flint - - -	1769	Ditto - - - ditto.*
Huntingdon - -	Not known -	Ditto - - - ditto.
Merioneth - -	Ditto - -	Ditto - - - ditto.
Norfolk - - -	Ditto - -	Ditto - - - ditto.
Northampton - -	1732	Ditto - - - ditto.
Pembroke - -	Not known -	Ditto - - - ditto.
Radnor - - -	Ditto - -	Ditto - - - ditto.
Rutland - - -	When land-tax first imposed.	Ditto - - - ditto.
Suffolk - - -	Not stated -	Ditto - - - ditto.
Chester - - -	1821	Principle not stated; but probably valued under the 55 Geo. 3, c. 51.

(*continuea*)

* Many thousand acres of land since inclosed, but none of it charged for.

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COUNTIES.	DATE OF VALUATION.	PRINCIPLE ON WHICH VALUATION IS REPORTED TO HAVE BEEN MADE.
Berks - - -	1822	By property-tax assessment (1815).
Bucks - - -	1814	Ditto - - - ditto (1814).
Gloucester - -	1816	Ditto - - - ditto.
Hertford - - -	1823	Ditto - - ditto.
Leicester - - -	1805	Ditto - - - ditto (1804).
Lincoln, Parts of Kesteven.	1821	Ditto - - - ditto.
Monmouth - -	1827	Ditto - - - ditto (1815).
Nottingham - -	1818	Ditto - - - ditto (1815).
Oxford - - -	1813	Ditto - - - ditto (1813).
Somerset - - -	1818	By property-tax assessment.
Sussex, Western Division.	1816	Ditto - - - ditto.
Warwick - - -	1816	Ditto - - - ditto.
York, North Riding -	1825	Ditto - - - ditto.
Wilts - - -	No valuation has been made.	Ditto - - - ditto.
Derby - - -	1816	By property-tax returns, Schedule (A).*
Hants - - -	1819	On two-thirds of amount assessed to property-tax.
Hereford - - -	1819	On three-fourths of amount assessed to property-tax.
York, East Riding -	1816	By property-tax assessment, with a deduction of 1 *s.* 5 *d.* (*qu.* one-fifth) therefrom, and the rate laid calculated at 1 *d.* in the pound on four-fifths.
Anglesey - - -	1832	On rack rent.
Denbigh - - -	Not known -	Ditto.
Kent - - -	1807	Ditto.
Lancaster - -	1829	Ditto.
Westmoreland - -	1832	On rack rent paid by farmers, and test (?) to those lands in possession of owners, deducting one-third from value of houses, and one-half from mill property.
Durham - - -	1826	On annual value (probably ascertained under the 55 Geo. 3, c. 51).
Lincoln, Parts of Holland.	1818	Ditto - - - ditto.
——— Parts of Lindsey.	1822	Ditto - - - ditto.
Middlesex - -	1833	Ditto - - - ditto.
Montgomery - -	1827	Ditto - - - ditto.
Northumberland -	1832	Ditto - - - ditto.
Stafford - - -	1816	Ditto - - - ditto.
Surrey - - -	1827	Ditto - - - ditto.
Carnarvon - -	1829	Ditto - - - ditto.
Cambridge - -	1827	On actual value of property.
Devon - - -	1816	Ditto - - - ditto.
Cumberland - -	1810	Poor's-rates, and examination of overseers as to the actual value of properties rated.
Sussex, Eastern Division.	1831	Annual value of all property assessed to the poor's-rates or liable to be so.
Worcester - -	1833	From returns of overseers, altered by magistrates where insufficient.
York, West Riding -	1816	On the average of poor's-rates and property-tax returns, deducting one-fourth therefrom.
Salop - - -	1740	Under the 12 Geo. 2, c. 29.

* Previous to the year 1816, the rates were not made upon any valuation of property, but were collected by the ancient mode of so much a trained soldier (each hundred being rated with a certain number), which served to show the proportions of the county-rate to be paid by each hundred.—(Appendix to Report of Select Committee of the House of Lords, 1834, p. 279).

1704. Do you consider the state of the law in England enables counties to have correct valuations for general purposes, inasmuch as the law seems rather to contemplate that a general valuation should emanate from the separate collections of portions, instead of the valuation being made for one general object?—The provision for the valuation of the county-rates involves in fact two systems. In the first case

case a parish is assessed by the county justices upon a certain value, in proportion to what it is to contribute to the county-rate; at the next stage the sum assessed upon the parish by the justices is distributed upon the rate-payers of the parish, upon the basis of the valuation upon which the rate is to be made by the overseer. The rate laid by the justices upon each parish bears the same proportion to the whole sum required from the county as the sum at which the justices have valued the parish bears to the aggregate sum at which they have valued the whole county. These valuations of the parish and county have been affected in the various ways described in the preceding passages of the Report on Local Taxation. They take no cognizance of the fact, that the overseers in collecting the poor-rate may proceed upon quite another valuation, formed upon quite another basis; and accordingly in many counties the demands of the justices at quarter sessions are made upon ancient assessments, wholly unconformable with the present aggregate value of the property in those parishes in which the rate may be levied, in fact, by the overseers in collecting their poor-rate upon a different valuation made under Mr. Poulet Scrope's Act, and which may represent the true net annual value of all the property in the parish.

1705. Then the Committee presume it is not the English system of valuation you recommend to be introduced into Ireland?—Most certainly not as regards the aggregate valuation of parishes to the county-rate.

1706. You have, in a previous part of your examination, stated that if a valuation for general purposes of taxation were to be established in Ireland, you would recommend the adoption of the basis of the Poor Relief Act, rather than the basis under which Mr. Griffith is conducting his townland valuations?—Certainly.

1707. Have you any additional observations to make upon that subject?—My observations would be not so much in addition as in confirmation and proof of the observations I made upon the valuation conducted by Mr. Griffith. So far as concerns Mr. Griffith's valuation, it is but just to say there is every appearance of its having been conducted with great skill and knowledge of the subject by Mr. Griffith, and as well perhaps as it was possible to be done under the principle of the Act of Parliament which he had to carry into effect. But the principle of that Act of Parliament seems, by Mr. Griffith's evidence before the Committee which sat upon County Cess, to have been found by his own experience to be quite incapable of being carried into practice. He has given instances in which, instead of conforming to the scale of prices laid down by the Act, he takes the ordinary prices of the district, or the local prices of the neighbourhood. In like manner he has corrected the results obtained in conformity with the Act, by a reference to what is practically found to be the letting value of the land, a test evidently intended to have been excluded from his consideration by the Act, inasmuch as the Act lays down for land a scale of prices for valuation, and for houses it expressly lays down the rents which are to be obtained. It therefore appears to result from Mr. Griffith's evidence, that he has found, in practice, the principle of valuation laid down for him by the Act to be incapable of being carried out, and he has been forced to resort to what appears to be a more reasonable principle of valuation, viz. a reference to the net rental of the land, which has served him for the ultimate test for his own valuation by which he has corrected the result he had obtained upon the principle of valuation suggested by the Act of Parliament. It would therefore appear, by this evidence, that Mr. Griffith was directed to act upon a false principle, which would not enable him to carry his valuation through, and was deprived of the opportunity of referring constantly to that principle which nevertheless he was occasionally compelled to refer to, and that his experience shows that the principle of the Act was incapable of application. Other defects of the county-cess valuation are, that it does not go sufficiently into detail to enable any tax to be levied upon the persons and properties that are, in the last resort, liable to the tax. It thereby deprives all persons of the opportunity of knowing the extent to which the law operates justly or unjustly upon them, and consequently of all means of applying for a remedy, if adequate provision were made for a remedy, by appeal. The result is, that great obscurity exists with regard to the relative extent to which individuals are made liable to the tax, and it appears most probable that great inequalities and great injustice do, in fact, result from this valuation; though, from the plan adopted of reducing the valuation in all cases so much below the real value ascertained by the rent paid, all persons are induced to be

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satisfied, though they are quite in the dark as to the principle upon which their neighbours and fellow contributors are made liable to the tax.

1708. Have you ever considered how far it would be possible to revise Mr. Griffith's valuation, when once it shall have been completed, and the persons who have carried on some relative valuation of land by sight shall not be at hand to perfect the valuation?—It appears to me, that whenever it is necessary to revise the valuation, it would be perfectly impossible to use the valuation already effected as the groundwork; the standard of the valuation is not the net annual rental, which in all places is capable of ready estimate, but is a standard having relation all through Ireland to the value first mentioned in the county of Derry. Now it is obviously impossible that the relations of the value of land throughout Ireland can remain the same for any length of time; and it is therefore obvious, that if the relation of the value of land in Derry, to the value in other counties, was correctly ascertained in the first valuation, it would still be impossible, when any disturbance of the proportion took place, to re-adjust the valuation to any local change in value.

1709. Taking the basis of valuation to be the letting value, that is a subject of easy revision; your standard is always at hand?—It is always at hand; for one of the things is experience of the locality, and every person's experience is, in fact, supplying you always with the means of revising your estimate.

1710. What do you understand by the term, "fair letting value"?—I mean by "fair letting value," such a value as persons, before they contract with one another in the respective relations of landlord and proposed tenant would, under the ordinary circumstances of the locality, place upon the land, judging alone of value by the amount the landlord could get from other persons who would be likely to take it, to be occupied in the mode in which the tenant proposes to occupy it. I mean, such a rent as could be got by persons freely contracting with each other, and without regard to the personal power of the landlord over the tenant to wring a high rent from him.

1711. Lord *Courtenay*.] And with reference or not to the existing competition for land in that locality?—Undoubtedly with reference to the existing competition, operating upon the whole class of tenants, and persons desirous of becoming tenants of property in that district. In fact, I mean nothing but the general market value of the land to a tenant in the open market.

1712. *Chairman*.] Would not such a valuation upon such principles be likely to be of more use to the tenants in guarding them from their landlord, and from too high a rent being demanded of them, than any mere relative value?—I conceive it would be a great protection to tenants, to form a guide to them. I have heard of persons taking houses and other property as tenants, since the valuation has been made in England, who have gone to the valuers to inquire of them what had been the amount at which they had estimated the property, and that they had been guided by the answer as to the sum which they would offer to the landlord; in fact have offered less terms, and got the tenancy on lower terms than they would have done if they had not had the opportunity of going to the valuer. I have not however heard of any persons guiding themselves by the valuation actually made by the parishes, because, in England, the valuation is considered to be still much below the true letting value.

1713. If the valuation be conducted on a low scale, such as Mr. Griffith's valuation now, no one would appear to be inclined to refer to it, but if the valuation professed to be a valuation of the full fair letting value, such a valuation would appear to be a protection to the tenant, inasmuch as the landlord would require some strong grounds to justify him in deviating to any great extent from a valuation which is received as a full and fair valuation?—I think it is an obvious engine, a fair valuation of property, to check the claims of persons who attempt to get exorbitant rents for their property.

Lunæ, 8° die Julii, 1844.

MEMBERS PRESENT.

Sir H. W. Barron.	Sir Denham Norreys.
Mr. Colquhoun.	Mr. Shaw.
Lord Courtenay.	Mr. Vesey.
Lord Eliot.	Mr. Young.
Sir E. Hayes.	

LORD COURTENAY, IN THE CHAIR.

George Cornewall Lewis, Esq. called in; and Examined.

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1714. Sir *D. Norreys.*] HOW long have you been a Poor Law Commissioner?—I have been a Poor Law Commissioner since the beginning of the year 1839.

1715. Have you had an opportunity of considering the state of the valuations for poor law purposes in Ireland?—The subject of poor law valuations in Ireland was much considered by the Commissioners last year, in reference to a Bill for the amendment of the Irish Poor Relief Act, which was passed during last Session. In consequence of the complaints that were made at that time of the inaccuracy of the valuations in Ireland, an additional power was taken to enable the Commissioners to appoint valuators for revising the existing valuations. The principal objection stated was, that the poor law valuations were unduly low; that they were made so by the Boards of Guardians in which the interests of the tenants might preponderate, in order to give advantage to the tenants in the working of the deductions due from the landlords under the Act.

1716. Generally, have you reason to suppose that the poor law valuations, at present existing in Ireland, would form a fair basis for general taxation?—In answer to that question, I would say, that I believe the poor law valuations in Ireland to have been made upon a fair and sound principle: one in accordance with the law of rating in England, and in accordance with those principles of valuation which appear to be recommended by experience; but I am not prepared to say, that the poor law valuations in Ireland have been executed with the skill and the uniformity, which would render it safe to adopt them as the foundation of a general system of local taxation. I believe that the existing poor law valuations are in many cases deficient in uniformity; even in the same union, different parts of the union have been valued upon different principles.

1717. In your 10th Report you have made observations in reference to the valuation which is in progress in Ireland, called the Townland Valuation of Ireland. Have you had an opportunity of reading the evidence which Mr. Gulson has given in reference to the observations in that Report?—I have read Mr. Gulson's evidence in reference to the passage in our 10th Annual Report upon Irish Valuations (the answer to Question 1554, and the following answers), and I concur generally in the answers which he has given to the questions there referred to. I may take the opportunity of stating that the Commissioners were extremely desirous of adopting Mr. Griffith's valuation to the purposes of the Poor Law; but they found upon examination that the principle upon which his valuation was constructed rendered it inapplicable to poor law purposes, without extensive alterations, and they applied to him for assistance in making those alterations; they found, however, that the alterations were so extensive that it was impossible to devise any means of converting his valuation to poor law purposes systematically, and that it could only be done by taking the valuations of single unions, and attemping a modification of the valuation constructed under his superintendence, by the reviser of the valuation appointed by the Commissioners under the powers of the Act of last Session.

1718. Has the question of the consolidation of the several valuations for the general purposes of taxation been brought under your consideration?—That is

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one of the subjects which has had much of the attention of the Commissioners; and it has struck us, as it must have struck every person who considered the subject, that there was a great waste of public money in the present system which is pursued in Ireland with respect to valuations for local taxation. There are at present, by law, two valuations in Ireland for the imposition of local rates; one for the county cess, and the other for the poor-rate, framed by independent authorities and upon discordant principles. It is now proposed to extend Mr. Griffith's valuation for the county cess to the whole of Ireland; and it is intended to apply it to two counties in which there already exists a valuation, which has been constructed under local Acts; so that there are two counties in which there will be one valuation for the grand-jury cess, made under a local Act, the valuation made under the Irish Poor Relief Act, and in a short time there will be a third valuation, framed by Mr. Griffith, under the powers contained in the general Valuation Act. It is manifest that this system leads to a great waste of public money; and that by multiplying the valuations, the inducement to perfect any one valuation is greatly weakened. If there were one valuation applicable to all local rates, the interest to obtain a perfect valuation would be at its maximum, whereas at present the interest is divided. For these reasons it has occurred to us, that it would be extremely desirable to consolidate the valuations for the county cess and for the poor-rate; but as the law now stands, that consolidation is impracticable; the valuations are constructed by different authorities, they are made upon different principles, and the rates founded upon those valuations are levied by different collectors.

1719. Are you aware that a large portion of the property which is rateable to the poor-rates in Ireland is exempted from the payment of the county cess?—I am aware that there is a difference with respect to the classes of property subject to the poor-rate and subject to county cess; the most important exemptions, as far as I am aware, are of tithes and machinery, which are not liable to the county cess, whereas they are liable to the poor-rate. If the two rates should be consolidated, it would be necessary to consider whether those exemptions should be preserved, or whether the classes of property which are now subject to poor-rates should be made subject to the county cess. It strikes me, upon the first view of the question, that there is no reason for exempting machinery from the county cess in Ireland. Generally, I would remark, that all exemptions of property from local taxes are an evil; the presumption is in favour of rating everything; every one must see there is great danger in exempting any class of persons from a common burthen to which property is subject; if there be any question as to the extension of any burthen, it gives an interest to the class exempted to recommend the increase of that burthen which they themselves are exempt from. Any one must see, for example, how very dangerous it would be to exempt any large class of persons in England from the operation of the poor-rates; such persons might gain to themselves great credit for humanity and regard for the interests of the poor, in recommending the increase of the poor-rate, which increased burthen would fall, not on themselves, but on others; they themselves would not share in the increase of the burthen which they would seek to impose upon the community; I therefore think that there are strong reasons upon general grounds why all descriptions of visible property should be liable to local taxes, and therefore I am not aware, unless some special reason should be given, why fixed machinery should not be rateable to the county cess in Ireland as it is in England. With regard to tithes, the question is different, for it is in Ireland a composition for tithes, and the composition has been fixed at a certain amount; the deductions have been determined by law; and I am not prepared to say that it would be desirable or just at the present time to impose upon tithe in Ireland any burthen which was not contemplated at the time of the passing of the Tithe Composition Acts in that country.

1720. Mr. *Shaw*.] You particularly allude to the Rent-charge Act?—Yes; to the Tithe Composition and Rent-charge Acts in Ireland; and therefore I am not prepared to say that it will be either just or desirable at present to impose that new burthen upon tithes in Ireland. The subject is not one upon which I can venture to express a confident opinion to the Committee; it is not one which I have considered in detail; but that is the opinion which I am led to form upon the best means of information upon the subject which I possess. I will only now remark, that the exemption of tithes, or of any other species of property, from the

the county cess, would form no argument against the consolidation of the two rates, inasmuch as there would not be the smallest difficulty in forming a rate-book in such a manner as would enable the poor-rate and the county-rate to be levied simultaneously, although the classes of property upon which they would be imposed would not be precisely similar. I am unwilling to trouble the Committee with details upon the subject, but I should be prepared to suggest the form of a rate-book, which would exemplify the manner in which that exemption would be preserved.

1721. Can you state any particular reason to the Committee why you consider the tithe had been subject to the poor-rate?—I apprehend it was subjected to poor-rate in Ireland, upon the same principle upon which it is subject to poor-rate in England. I believe that the rating clauses of the Irish Poor Relief Act were framed upon the principle of the law of local rating in England, which has been now examined and scrutinised for a considerable number of years by courts of justice, and undergone the test of experience, and may be said, generally, as far as any financial arrangement can give satisfaction, to give satisfaction to the public.

1721*. But with reference to the particular object for which the rate is levied, viz. the relief of the poor and destitute, does it occur to you it is any principle connected with that which renders tithe both in England and Ireland subject to taxation with respect to poor-rates, when it is not generally subject to taxation?—The question, perhaps, refers to the original tripartite division of tithes, according to which one-third was supposed to be allotted to the poor. I apprehend, however, that was not the principle upon which tithes were introduced into the Act of Elizabeth. I rather think tithes were considered the subject of taxation, from their being a portion of the rent of land, and that the tithe-owner in England is regarded much in the same light as any other owner of real property.

1722. I think at the time of the passing of the Irish Poor Law Act there was a willingness expressed by the clergy to be taxed to the poor, and no objection was made on their part, or any of their friends?—I am not aware that any objection was made to the inclusion of tithes in Ireland within the obligation of poor-rate.

1723. Sir *D. Norreys.*] Tithe being now a charge upon land, why should it not be liable to any system of taxation which is supposed to render the land more valuable?—The question appears to me to include its own answer, viz. that it is a fixed charge upon land. In so far as tithe in Ireland is a fixed charge upon land, it appears to me that it would not be equitable to subject it now to any additional burthens for the purpose of the county cess; in so far, however, as it is susceptible of increase with the rent of land and the general prosperity of the country, there certainly would be a ground for subjecting it to charges for objects by which the general prosperity of the country is promoted, such, for example, as the construction of roads and bridges.

1724. Tolls, corporate and private, and ferries are liable to poor-rates, but not liable to county cess; is there any reason why they should be exempt?—I can see no reason why private tolls should be exempted from the county cess in Ireland; I am not prepared to say it is desirable that tolls, the property of any public body, should be rated.

1725. Mr. *Shaw.*] You are aware that other rent-charges are not generally subject to taxation, mortgages, jointures, or other fixed charges upon land?—I am speaking now of those classes of property which are subject to the poor-rate, and not subject to the county cess. I would not propose that any rent-charges, mortgages, or jointures, which are not subject to poor-rates, should be subject to county cess; I see no reason why incumbrances upon land should be rateable to any local rate.

1726. Sir *D. Norreys.*] Supposing that it were determined to have one general valuation, according to which all local taxation should be levied, which principle would you prefer to be adopted; that laid down in the Poor Law Act, or that adopted for the townland valuation?—I should decidedly prefer the principle laid down in the Poor Law Act, because that is, upon the whole, the most equitable, and has stood the test of the longest and the widest experience. I am unable to understand the advantages of adopting the principle which is laid down by the Valuation Act for the county-rate valuation of Ireland. As far as I understand that principle, it is, that the value of land is to be determined by its productiveness, ascertained according to a scale of certain prices prescribed by the

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the Valuation Act. I have great difficulty in conceiving how the productiveness of land can be taken as the test of its value, independent either of the annual rent or of the value of the fee-simple. The Committee will see to what absurd consequences the principle would lead, if applied upon a large scale. For example, land in the midst of a desert might be extremely productive, and nevertheless would be devoid of value. In a new colony, land might be extremely productive, and yet, from the absence of any demand, absolutely worthless. I can conceive no safe or intelligible guide for the valuation of land, except either the annual rent of the land or the value of the fee-simple; and it will be observed that in estimating the value of the fee-simple, it is common to take the rent as the standard, inasmuch as it is the usual mode of stating the value of the fee-simple to say it is worth so many years' purchase; that is to say, the fee-simple of the land is worth the annual rent multiplied by a certain figure. I therefore can only come to the conclusion, that the fairest and most practicable standard for the value of land is the rent, and that no other can be safely adopted in framing a general valuation, either for the purposes of local or other taxation.

1727. Mr. *Shaw*.] Does not that assume that land is reasonably well cultivated and managed?—It appears to me, whatever the cultivation may be, the same principle would apply, that you can only value land by estimating what its probable rent will be, according to the ordinary and average system of cultivation practised in the country.

1728. Do you not think, in valuing the fee-simple of land, its permanent capabilities should be in some degree taken into consideration as well as the present value?—No doubt that would be an element in the calculation; at the same time I believe that, practically, the valuer of land would look to the probable rent; and would multiply that probable rent by the number of years at which land was commonly sold in that part of the country.

1729. Do you think in that respect there would be no difference, as between England and Ireland?—I believe in England, for various reasons which it is now unnecessary to enter upon, the fee-simple of land would be a greater multiple of the annual rent than in Ireland.

1730. Do you not also think the annual rent would be a fairer test in England of the real value of land, from the higher state of cultivation and more improved agricultural habits of England, than in Ireland?—I have a difficulty in seeing any reason why it should be so; it appears to me there is no other standard which can be taken for the value of land than the rent.

1731. Does it not occur to you that in England, generally speaking, the land produces a fair rent, inasmuch as it is reasonably well cultivated; whereas in various parts of Ireland the knowledge of agriculture and the habits of the people are so much behind England in that respect, that the land does not bring in, in its present state, what it would be very capable of if reasonably cultivated?—The facts stated by the Committee show why land of the same quality would produce a smaller rent in Ireland than in England; but they do not appear to me to prove that the actual or probable rent is not as fair a test of the value of land in Ireland as in England.

1732. Now, supposing the land to be very ill cultivated in the hands of a tenant with no capital and very little skill, it would be impossible he could pay the real value of that land in rent?—I am unable to affix any distinct meaning to "the real value of the land" as distinguished from its practical value. By the value of land, by its real value, if it may be said, I understand the annual rent which that land is likely to fetch, if cultivated according to the average mode of cultivation in the country for the time being.

1733. And do you think in Ireland, generally speaking, or in a great many parts of Ireland, the land, as compared with England, is cultivated in that manner as to afford a fair test?—There is an average ordinary mode of cultivation in Ireland as there is in England; those two modes of cultivation differ; they differ in different parts of Ireland; the ordinary mode of cultivation in the north of Ireland is different from the ordinary mode of cultivation in the south; the ordinary mode of cultivation in Leinster is different from the ordinary mode of cultivation in Connaught, and the value would be ascertained by estimating the rent, according to those different modes of cultivation, for a certain number of years.

1734. Do you not think as the people's habits improve, and agricultural knowledge and skill improve, the tenant will be able to pay a higher rent, and be

be better off himself, than in many cases he can do now, he being in a very uncomfortable state?—Unquestionably; and that fact shows there is no such thing as the real value of land; and that the attempt which the Valuation Act appears to make to fix upon land a permanent value, independent of the changes of prices and means of cultivation, is a chimerical attempt; that no such value can be fixed; all you can do is to estimate the probable value of land at the time being, and to alter that value according to the improvement or other variations in the mode of cultivation, increase of capital, increase of skill, the amount of crime, the removal of restrictions upon foreign trade, the growth of large towns in the vicinity, and any other circumstances which may affect the value and profit of the land.

1735. *Chairman.*] And you would provide for changes, arising from such circumstances as those to which you refer, by a periodical revision?—I would unquestionably make such a provision; and I look upon it as an important defect in the existing Valuation Act, that it seems not to contemplate any revision, from time to time, of the valuation. As I understand that Act, the valuation, having once been made, is to remain in force for an indefinite time, and all county rates which may be imposed by the grand jury, after the passing of the Act, are to be imposed according to the valuation which is then in force, however old that valuation.

1736. Sir *D. Norreys.*] In using the term "rent," which you recommend should be the basis of the valuation, do you mean the rent which is actually paid for ground, or the rent which you conceive an impartial person would consider as the sum which could reasonably be expected to be paid for the land?—What I understand is not the rent actually paid, but such rent as the land is reasonably worth; such rent as it would probably fetch if it was cultivated in the ordinary manner, with the average amount of skill and capital used in that part of the country.

1737. Sir *H. W. Barron.*] If I understand your ideas upon this subject, it is not in reality what would be made of the land under good management, which you fix as its value, but what, under indifferent or bad management in bad districts, the land would be likely to fetch?—That is my meaning: I do not take any ideal standard; I am not supposing a farmer from East Lothian, coming, with extraordinary skill and a large amount of capital, and settling in the middle of Connaught; I do not estimate the rent which such a person, with such knowledge and such capital, would be able to pay, but I would take an ordinary Connaught farmer, and I would value the land according to the rent which he would be likely to pay. I can conceive a time when Connaught may be as highly cultivated as the Lothians; if that time shall ever come, and nobody can say how near or how distant it may be, it is quite clear that all the existing valuations will require to be revised.

1738. It follows then, from your view of the case, that (we will say) an estate of 500 acres, well cultivated and well managed, with sufficient capital, would be valued by you yourself, if you were valuing that estate, at a much higher rate than a similarly circumstanced estate in every respect of 500 acres, which was ill-cultivated and badly managed by indifferent tenants?—Yes; if the cultivation of any estate was considerably above the average, and if that cultivation was likely to produce a higher rent for the future; the cultivation might be such as to make a permanent improvement in the capacity of the soil, and might be likely to increase the value of the land thereafter by better cultivation, and therefore might justify the valuator in saying, the probable rent thereafter for the land would be higher than upon the neighbouring properties. If, however, it did not justify any such inference, I would put upon that estate a lower value than the existing rent.

1739. Mr. *Shaw.*] But in the case supposed, the owner of the more improved property would be able to pay a higher rate than the owner of the neighbouring property?—No doubt he would, even though he was valued up to the actual amount of the rent.

1740. Sir *D. Norreys.*] Supposing a general valuation were made upon which all county rates should fall, how frequently do you consider it necessary that a revision should take place of such valuation?—It seems to me impossible to lay down any general rule with respect to the frequency of revision. I think there ought to be a machinery which would enable the valuation to be permanently revised. That is the case in England; the overseers in England have the

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the power to make a new valuation for every rate if they so think fit; such necessity, however, scarcely ever arises except in large towns. In large towns, where new houses are perpetually in course of building, and where changes of value are extensive and frequent, a new valuation to a certain extent is necessary every six months. In rural parishes, where population is stationary, and where changes in cultivation are not considerable, the revisions of valuation need not be frequent; but I consider it as a necessary part of every good system of constructing a valuation for local purposes, that there should be a permanent power of revision, and that that power should be applied wherever the changes in the value of property are frequent and considerable.

1741. Witnesses examined before this Committee have recommended rather that where the valuation is once completed it should remain unaltered for a certain period, in order to avoid the expenses attendant upon alterations in the valuation; do you see any objection, so far as poor law purposes are concerned, to the valuation remaining unaltered, say from three to five years, provided there be a power of altering the names of the occupants?—I see strong objections to fixing by law a limit of as much as three or five years for any valuation for local taxes. It appears to me in towns that such a law would work considerable injustice. I can, at present, see no reason why a valuation should not be altered for every successive rate. There may be possible reasons, the force of which I do not at present see, why it may be desirable that the valuation should not be altered more than once a year; but it appears to me that should be the extreme limit. I look upon it that valuations, in order to be accurate, should be subject to perpetual revision. I can conceive no valuation pretending to accuracy which is not liable to constant revision. Though you adopt the principle of a tenement valuation, if the valuator is to value the tenement, and not larger divisions, I look upon it that there should be, unquestionably, the power of re-considering the valuation of any one tenement in constant operation.

There is an important difference between the Irish Valuation Act and the English valuations, which the Committee ought not to overlook, which is, that according to the Irish Act, the commissioner of valuation values the townland; he fixes the sum at which all the property in the townland is to be valued. This document is transmitted to the townland; the inhabitants of the townland, in vestry, appoint some applotters; these applotters proceed to value each tenement, taking care only that the full value of all the tenements in the townland should coincide with the sum fixed by the commissioner of valuation. Now, it is manifest, upon comparing that process with the valuation in England, that in Ireland the document, which answers to the valuation in England, is not the valuation of the commissioner of valuation, but the valuation made by the applotters. All that the commissioner of valuation does, is to say that the total amount of the property of the townland is to be valued at so much; he does not attempt to determine the value of each separate tenement. Now in England, where the overseers make a valuation of the parish, or where a surveyor employed by the overseers makes a valuation of the parish, he does not value the total amount of the property of the parish, but he imposes a value upon each separate tenement; the consequence is, that when a person examines that valuation, he knows whether or no his property is fairly valued; but when a person looks at Mr. Griffith's valuation, it is impossible for him to say whether or no his property is fairly valued; all he knows is, that the total property in the townland is valued at so much; it is impossible for him to know what proportion of that valuation his individual property forms. It therefore seems to me, that the absence of appeals against Mr. Griffith's valuations, or the absence of objections to them, furnishes very slight evidence in favour of their accuracy, inasmuch as it is impossible for a party to judge what his probable share of the value will be, when the aplotters have performed their task. Everybody must see the impossibility of forming such a judgment, when they come to consider what would be the effect of looking at the total value of the property in a parish in a large town. Suppose, for example, the person who occupies a house in any large town looks at Mr. Griffith's valuation of a parish in that town, what judgment can he form of the fairness of the valuation? It is manifestly impossible; he does not know, when the total value comes to be applotted upon all the houses in the parish, what his share will be. There is another consideration too, which is, that even if the total value imposed upon the townland is something above what it ought

to

to be, each individual may think, when the valuation comes to be aplotted, that his share will be somewhat less than it ought to be; he may have a confidence, derived from reasons of his own, that the applotters may not impose upon his tenement its full value, and therefore, although the valuation of the entire townland may be too high, he may think that when it has come to be applotted, his tenement will be valued below the value; and therefore he may for that reason abstain from objecting or appealing.

1742. Supposing that the Committee were to recommend the adoption of one valuation for all purposes of taxation in Ireland, do you think that such valuation should be made independently of the poor law system, as well as of the grand jury or any other local authority?—It seems to me that if it were decided by Parliament that all the local rates of Ireland should be imposed upon the basis of one valuation, it is desirable that valuation should be constructed by an independent authority, similar to that which is constituted under the present Valuation Act; and that the county-rate and poor-rate should be levied in some manner which should be agreed upon in common, and that neither the Poor Law Commissioners nor the Poor Law guardians should have any control over the valuation upon which the two rates should be imposed.

1743. You propose that there should be an independent authority for the purpose of framing the valuation; do you also consider that that independent authority should continue for keeping the valuations up to their proper standard?—It appears to me there ought to be a separate and permanent authority for the construction and superintendence of the valuation for local taxes; but as I before stated, I think that valuation ought to descend to the separate tenements, and it ought not to rest contented with fixing a gross sum for the value of the property, either in a townland or any other district, inasmuch as I conceive there can be no practical redress against a valuation, unless the valuator fixes the value upon each separate tenement; unless the principal responsible authority fixes the value for each tenement, it is impossible for the occupier to judge whether or no the valuation is correctly made; and if he is unable to form that judgment, there is no effectual responsibility in the valuator.

1744. Supposing there were such a valuation completed, have you any observations to make as to the mode of collecting the rates, or the time at which rates should be collected?—If it were decided that the county cess and the poor-rate should be imposed upon the same valuation in Ireland, it would of course be necessary to decide as to the manner in which the entire rate should be collected; it might either be collected by officers appointed by the grand jury, or it might be collected by officers appointed by the Board of Guardians; it does not appear to me that it would be very important which that should be; the authority to appoint those officers is not a matter of great importance; I should be unwilling myself to express any opinion upon the subject. But what does appear to me to be important is, that there should be in Ireland as in England a single rate, comprehending both the county-rate and the poor-rate; that is to say, that the county-rate and the poor-rate should be collected by one set of officers; that those and all other local taxes should be collected simultaneously, and that the expense of a separate collection by independent officers should be avoided. It appears to me of subordinate importance whether those officers should be appointed by one local body or another: I assume, of course, the appointment would be vested in some local body. With regard to the time of collection, I am afraid no opinion I could express would be of any value to the Committee; I have not sufficient evidence as to the time of the year when it is most convenient to collect; of course I am aware that in Ireland there is a great difference as to the facility of collecting rates at different times of the year, and there are many reasons why the collections should be as infrequent as possible; perhaps means may be devised of making only one collection in a year, and at all events it is probable that two collections would be found sufficient: that appears, however, a matter of detail which would be properly left for future consideration.

1745. Have you any other observations you wish to make to the Committee with reference to the question of valuation?—I should desire to observe to the Committee, with regard to the purposes for which a valuation of this sort is constructed, that the immediate and direct purpose is to secure a fair standard for the imposition of local taxes. In order to secure a fair standard for the imposition of local taxes, it is necessary that the valuation should be constructed upon

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a correct principle, by skilful persons, subject to efficient responsibility; and that the valuation should be liable to constant revision. An incidental and collateral purpose of such a valuation, but at the same time an important one, is to secure a standard by which municipal franchises, and perhaps Parliamentary franchises, may be regulated; but beyond those two purposes, viz. the direct purpose for which the valuation is constructed, the imposition of local taxes, and if necessary, of some general taxes, and the collateral object of securing a standard for certain franchises, beyond those purposes, I say, it does not appear to me that such a valuation should extend; and I should particularly object to any such valuation being constructed with a view to furnishing a scale of reference for the determination of rent, and for affording the means of arbitration between landlord and tenant. That question is one of great delicacy in all countries; it is a question of peculiar delicacy in Ireland; and it seems to me that any Government functionary constructing a valuation, who should attempt to influence the letting of land, and to furnish a standard of reference by which the free contracts for fixing rent should be in any manner regulated, would very far exceed his proper province and functions.

1746. Mr. *Shaw*.] Still I suppose you would wish the standard of value for the purposes of taxation to be the fair letting price?—I should wish that the valuation should follow the rent, and not that the rent should follow the valuation; I should wish that the valuator should be guided solely by an estimate of the probable reasonable rent of the land.

1747. The fair letting value?—That he should take into consideration the actual circumstances of the country; but it appears to me that no view of influencing the letting of land prospectively ought to enter into his calculation.

1748. Mr. *Colquhoun*.] But in those cases in which the rent, from any causes, exceeded the reasonable value of the land, you would leave a power to the valuator to correct that, in his opinion, excess of rent, by a calculation founded upon general circumstances?—No doubt it would be his duty to make a calculation according to the average circumstances of the country; but I should be sorry to find that any valuation framed by a public officer, should be framed with any view to influencing, though indirectly, the letting of land. If any person engaged in the letting of land were to choose voluntarily to adopt the value fixed by a public valuator, it would of course be competent for him to do so; but it seems to me it would be highly inexpedient for Government to use, even indirectly, its influence to control bargains which landlords and tenants may make in respect of land.

1749. But without assuming any wish that the Government valuation should control the rent, suppose he found in any cases, that from the average circumstances of the district, rent was forced up by extreme competition, how would you have the valuator deal with such cases?—It seems to me, that the existence of extreme competition is one of the circumstances which the valuator ought to take into account in estimating the rent of land. It may be a circumstance to lament that great competition exists, which induces persons to offer for land a price which they may be unable to afford, consistently with their skill or capital; at the same time, the existence of that competition is a fact which the valuator ought not to attempt to blind himself to; he is bound to recognise that fact, and to form his valuation accordingly. I object extremely to a valuator having any theories with regard to what the rent ought to be, or what the condition of the cultivating tenantry ought to be; he is a person who should be guided simply by facts, not having any speculations with regard to some possible and desirable condition of the people.

1750. So that, even in the case in which the rent to an ordinary observer is such as to leave a very inferior sustenance to the cultivator, you would have the valuator follow the rent which is got, instead of following his own opinion of what should be the condition of the tenant?—I would have him look to the ordinary average rent of the district, even if that ordinary average rent should be determined by active competition. The condition of the occupying tenantry may be extremely bad; there may be great suffering in consequence of the competition for land; but that is a fact which the valuator ought simply to lament, and not attempt to correct.

1751. Mr. *Shaw*.] But suppose the valuator finds in any one case ground greatly overlet, do you think he ought to value it at its actual rent instead of its fair letting value?—If it is overlet with reference to the ordinary letting value of the

the district, I should say then he ought to value it at less than the actual rent; but if overlet means overlet according to some theoretical standard of value which he may fix in his own mind, with reference to the comfort of the tenant, and the sum which he thinks that tenant ought to pay, then, I should say, he ought not to value it at less than the actual rent.

1752. Mr. *Colquhoun.*] You would not leave him to compare that district with other districts in Ireland, or even with districts in England and Scotland?—Certainly not with remote districts in Ireland; and I apprehend, if he were to compare any part of Ireland, where the rents are highest, with any part of England, and still more with any part of Scotland, he would fix a higher instead of a lower value. I believe the rent of land in Scotland, per acre, is much higher than it is in any part of Ireland, taking equal qualities of land.

1753. Mr. *Shaw.*] Supposing two contiguous farms, similarly circumstanced in all other respects, but one let at what might be considered above the fair letting value, and the other at or below the fair letting value, you do not mean to say the valuator in that case should be influenced by the amount of actual rent paid upon one of those farms?—My answer to that question must depend upon the meaning which is assigned to the words, "fair letting value." If "fair letting value" means such a rent as would be given by an ordinary cultivator in that part of the country, then, I say, he ought to take the fair letting value; if "fair letting value" means the value which a person thinks a tenant ought to pay, not with reference to the existing circumstances and existing competition of the district, but with reference to the amount which a humane man might think the tenant ought to retain for his own comfort, then, I say, he ought not to do so. My objection to that mode of valuing is, that it involves a theory which cannot be brought to any practical test.

1754. You are aware very often a rent is undertaken to be, and which is not in fact, paid?—No doubt; that is to say, it cannot be paid; a person undertakes to pay more than he is able to pay.

1755. Mr. *Colquhoun.*] And another objection would be, that that mode would of course submit to the discretion of the valuator a number of questions which it is desirable to exclude from him?—Which it appears to me to be absolutely necessary to exclude, because I can conceive persons taking opposite views; one person may say, "Rents in Ireland are too high with reference to the comfort of the occupying tenantry, and therefore I will fix a lower value;" another person may say, "Rents in Ireland are too low, as compared with what they might be if the land were cultivated with skill and a larger amount of capital, and therefore I will fix a higher value." The moment you depart from the actual circumstances of the country, it seems to me you have neither chart nor compass.

1756. Then, upon the whole, you think the rent is a fair indication of the actual circumstances and value of land in the district?—It seems to me to be the only fair indication, because it is the only indication the nature of the case admits of.

1757. Sir *D. Norreys.*] Supposing that such a valuation were made, would you recommend it to extend to every tenement, however small the value of it might be?—It appears to me such a valuation should be framed upon the same principle as the poor law valuation is now framed, viz. it should comprehend every tenement. If the valuation for the Poor Law is consolidated with the valuation for the county cess, the question immediately arises whether the county cess upon tenements of less value than 4 *l.* should be paid by the landlord, in the same manner that the poor-rate upon tenements below 4 *l.* is now paid by the landlord. If the valuations for the two rates are to be consolidated, it is impossible to overlook that question; it is one which it is necessary to consider, and decide one way or the other. One of the great advantages of consolidating the valuations for the two rates is, that the same person should pay both rates at the same time. Now, if upon tenements below 4 *l.* the owner is rated for the poor-rate, and the occupier is rated to the county-rate, it is quite clear that the two rates cannot be collected from the same person at the same time, and by the same collector; it would be necessary to have distinct valuations and distinct rates; and therefore the consolidation of the two rates appears to me to involve the principle that the owner is to pay the county-rate upon tenements below 4 *l.* At present, according to the Valuation Act, the Lord Lieutenant has the power to direct that houses of a less value than 5 *l.* shall be erased from the list; and I believe that the practice is, that houses below that amount are not rated to the county

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cess, and that houses of a higher amount are only rated at two-thirds of the value. It would be necessary that those two principles should be altogether altered, and that there should be a distinct understanding as to what should be done with tenements of less than the annual value of 4 *l.*

1758. *Chairman.*] I understand you to address these observations to the Committee with the view of bringing before them points which, in case their recommendation should go to an uniform valuation, you would think material to be borne in mind?—My reason for mentioning that point to the Committee was, that I was asked questions with respect to the consolidation of the county cess and poor-rate; and if those two rates are to be imposed upon the same valuation, and collected by the same officer, it would be necessary that there should be some adjustment of the question of the rating of tenements below the value of 4 *l.* The Committee are aware, that by the Act passed in the last Session of Parliament, the poor-rate upon all tenements of less annual value than 4 *l.* in the country and 8 *l.* in towns is imposed upon the owner and not upon the occupier. By the original Irish Relief Act all occupiers were rated, but it was found that great difficulty arose in collecting the poor-rate from occupiers of tenements of very small value; accordingly, in the last Session, Parliament made an alteration in the law, and since then the poor-rate has been collected directly from the owner of tenements of less annual value than 4 *l.*: that change has hitherto worked very beneficially; it has considerably diminished the difficulty of collecting the poor-rates, and, as far as I know, it has met with general approbation. Now, the occupiers of tenements of less annual value than 4 *l.*, such tenements not being houses, are liable to the county cess according to the existing law; if the two rates are consolidated, therefore, there would be a discrepancy, as the poor-rate would be collectable from the owners of tenements below 4 *l.*, whereas the county cess would be collectable from the occupiers of tenements below 4 *l.*, provided those tenements were not houses. I merely mean to state that this question requires consideration.

1759. Sir *D. Norreys.*] The difficulty which you suggest, would be obviated by making all taxes payable by the same individual?—The discrepancy would obviously be removed by collecting both the county cess and the poor-rate from the same individual. The question which the Committee have to consider is, whether the poor-rate should be again imposed upon the occupier; in which case, the county-rate and the poor-rate would be collected from the same persons; or whether the county-rate should be imposed upon the owner. In either case, whichever plan is adopted, the same person would pay both rates.

George Coode, Esq. called in; and further Examined.

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1760. Sir *D. Norreys.*] IN reference to your previous examination, as to the meaning of the terms of the basis of valuation, as established by the Irish Poor Law, have you considered any form of words which would avoid the difficulties which have been supposed to exist in the present definition of value?—I hold in my hand a form of words which appears to be calculated to exclude the supposed difficulty, perhaps the actual difficulty, involved in the use of the words "from year to year," in the definition of the estimate of the net annual value. It appears to me, that some such form of words as this would perfectly answer the purpose; the definition of the estimate to be, "An estimate of the yearly rent which could reasonably be expected to be paid by a solvent tenant, keeping the tenement in its actual condition, and paying all rates, taxes, and public charges payable by law, either by the landlord or the tenant, in respect of such property, and having such a term certain as would enable him to take the utmost benefit of the occupation of the tenement in such its actual condition."

1761. By the present definition of value, tithe is excluded from the taxes which it is supposed should be payable by the tenant, would your definition, which omits that exception, make any difference in the actual value of the property?—It would so; the definition I hand in to the Committee was framed with a view to ascertain the net annual value of the tenement which is immediately subject to the rate. It supposes, to take an instance, that the land is to be rated at its net annual value to the occupier or owner, or other person paying the rate upon the land, and that the tithe is also to be separately estimated, and the rate paid upon it as a separate transaction. If it were intended that the occupier or owner of the land should pay at once, as now under the Poor Relief Act,

Act, the rate upon the tithe, then it would be necessary to interpolate in the definition which I have handed in some additional words; the definition then should run, "paying all rates, taxes, and public charges, except the tithe commutation rent-charge."

1762. And if those words be introduced into the definition, does it not involve this, that the valuation will not represent the net annual value of the property, inasmuch as it will represent the annual value only to this extent, that something has yet to be deducted?—It will not represent the net annual value of the land, but it will represent two net annual values, or nearly so; namely, the net annual value of the land, and the annual value of the tithe commutation rent-charge. It will represent the net annual value of the land, *plus* the gross tithe commutation rent-charge: and there is a good reason why the definition should not be framed upon that principle; because, although you can get at the net annual value of the land, the sum included by the definition in respect of the tithe rent-charge would be the total rent-charge to be paid, upon the hypothesis, by the tenant. But the proper rateable value of the tithe commutation rent-charge would be the sum actually received and retained by the owner of the rent-charge, not the sum paid by the tenant, inasmuch as the owner of the rent-charge will be liable to certain taxes in respect of that rent-charge, and he is entitled in fairness to have a deduction made for that.

1763. Mr. *Shaw*.] Are you aware that, in point of fact, those deductions are not now made from the rent-charge, but the tithe-owner has to pay the tax upon the whole gross value?—Certainly. I heard a full statement of that objection two Sessions ago. A clause was proposed to be adopted in a Bill then before Parliament to remove the objection which the tithe-owner entertained to being taxed for his gross income, without having the same allowance made to him which is made to all other persons under the Poor Relief Act for the public charges which fall upon them.

1764. Lord *Eliot*.] Is there any difference in the situation of the tithe-owner in England and the tithe-owner in Ireland in that respect?—Yes; there is this important difference, that in England the valuation takes place upon the same principle which is proposed in the definition I hand in. Each separate tenement is separately estimated; so that we estimate land in England at a value which supposes the tenant to pay the gross tithe commutation rent-charge, and thus we get at the net annual value of the land to the tenant or owner of the land. The valuation is made separately of the tithe to the tithe-owner himself, with proper deductions made to him as the owner of a separate rateable tenement; so that justice is effected to the tithe-owner in England by separating the two tenements, tithe and land, the proper deductions being made in each case; a result which seems to be almost impossible under a definition framed in the terms of the Irish Poor Relief Act.

1765. Mr. *Shaw*.] In England the tithe-owner pays his poor-rates separately?—Yes.

1766. Sir *D. Norreys*.] Is not the ability of the individual to bear taxation best ascertained by ascertaining the net annual value of the property, on account of which he is to be charged?—Conceiving the individual derives his revenue from the land or the tenement the subject of the rate, it seems to me to be obvious that there is in fact no other fund but the net annual value upon which you can lay the tax; his ability to bear taxation consists in that revenue which he derives from the land, after all the outgoings to which he is subject have been made.

1767. In valuing in England, in ascertaining what is the net annual value, you consider the tithe or tithe commutation as payable by the occupier?—We consider it as payable by the occupier; so that the amount of it is deducted from the gross value of the land.

1768. But tithe is not to be excluded from taxation, inasmuch as it is separately fixed subsequently?—Just so.

1769. Whereas by excluding tithe from the consideration of value, you ascertain the net annual rent, and subsequently valuing tithe separately by itself, you twice take tithe into consideration in Ireland, whereas you only take it once into consideration in England?—In Ireland the tithe is not, in fact, taken twice into consideration, inasmuch as it is never considered by the valuator after the valuation of the land. The tithe-owner suffers a deduction from his rent-charge of the entire poundage of the rate upon the whole of his rent-charge. This takes

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place as an operation between the landowner and the owner of the rent-charge, without the intervention of any persons concerned in making the rate or collecting it. The value of the tithe rent-charge is entirely excluded from view in the valuation for the poor-rate.

1770. If the whole of the labour, rent, and taxes which were to be paid out of the gross profits of a farm amounted to 105*l.*, the tithe alone amounting to 5*l.*, under the provisions of the Irish Poor Relief Act, would not the valuator have to value that property only as if the gross profit were 100*l.* instead of 105*l.*?—He would have to value it at 105*l.* in that case.

1771. Mr. *Shaw.*] Are you quite confident that your new definition would be more easily construed than the old one by courts of justice?—I must admit the proverbial danger of definitions; and my previous evidence would show, that my own opinion was, that an alteration of the definition was not required except in so far as the views of the Committee might involve changes of principle. They might desire to adopt a new plan of valuation; and that definition which I have handed in, is framed upon the scheme of a definition which was put into my hands by a Member of the Committee, with a view to express what appeared, during the course of my examination, to be the views of the Committee. But if I am to answer, as to my own personal conviction of the necessity of a new definition, I should say, certainly, I do not think a new definition necessary, if the same purposes are to be attained, as I conceive are now in fact attained as the fair result of the definition contained in the Poor Relief Act.

1772. Then you rather give that as your own impression of what the construction of the present words of the Act ought to be, not as suggesting that it would be an improvement to alter them?—It does not quite express the effect of the definition in the Poor Relief Act, inasmuch as it is rather an attempt to express strictly the net annual value of the one tenement under consideration, than that which the definition in the Poor Law Relief Act expresses, namely, the two values; one, the tenement immediately under consideration, the land, *plus* the second value, namely, the value of the tithe commutation rent-charge.

1773. Do you mean to suggest an alteration in the law relative to the rent-charge?—I should not myself propose an alteration in the terms of the Act, but the definition which I handed in to the Committee was a modification of one which was put into my hands, in these terms: "An estimate of the yearly rent which could reasonably be expected to be paid by a solvent tenant, who shall be bound to keep the tenement in its actual state of repair, and pay all rates, taxes, and other charges (not by law payable by the landlord?), and who shall have such a term certain by lease, or otherwise, as may reasonably be required, for the profitable occupation of the tenement valued." That was framed by a Member of the Committee, and the definition which I have put in is a modification adopting the principle; but I have not handed it in as proposing that it should be adopted in preference to the definition now contained in the Irish Poor Relief Act. Perhaps I might add, that if the whole question were an open one, and there was no particular policy applicable to tithe, I should, in fairness to the tithe-owner, recommend the valuation of tithe as separate from land, so that it might be rated upon the same principle which is applicable to other tenements under the Poor Relief Act.

1774. Sir *D. Norreys.*] Do you conceive that the words of your definition, "having such a term certain as would enable him to take the utmost benefit of the occupation of the tenement, in such its actual condition," would get rid of any difficulty as to the construction of the words of the Act of Parliament, whether the certainty of the term were to be taken into consideration or not?—I think to those persons who entertained such difficulty, those words would remove it; but not myself admitting that the difficulty does in fact exist, I cannot admit that any words are necessary to get rid of it.

1775. Mr. *Shaw.*] You think, in short, that would be the proper construction of the words of the Act referred to?—Yes, as far as it goes; and they have been so construed.

APPENDIX.

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APPENDIX.

Appendix, No. 1.

Appendix, No. 1.

Letter from Sir D. J. Norreys to Sir W. W. Becher, Bart. 13 March 1844.

LETTER from Sir *D. J. Norreys* to Sir *W. Wrixon Becher*, Bart., Foreman of the Grand Jury of the County of *Cork*.

Dear Sir William Becher, Athenæum, 13 March 1844.

I TAKE the liberty of addressing the grand jury through you, as their foreman, on a subject of so much importance, not only to the county of Cork, but also to a large portion of the South of Ireland, that I am confident no apology will be required from me.

You are aware that a valuation of Ireland is in progress, under the superintendence of Mr. Griffith; that it was commenced many years ago, under the provisions of the Act 7 Geo. 4, c. 62 (1826), and that it has at length reached a county which adjoins the county of Cork.

On the 27th of November last, the state of the valuation was as follows:

	Acres.
Extent of counties, the valuation of which may be considered complete - - - - - - - - - - - -	10,585,816
Ditto of seven counties, the valuation of which is in progress -	4,688,137
The extent of five counties (Cork, Tipperary, Limerick, Kerry, and Dublin), the valuation of which has not been commenced	4,846,833

The estimate of the cost of completing the valuation of the counties in which it is in progress, is 43,188 *l.*; but as up to the month of November last, only 7,502 *l.* had been expended, and very little could have been done during the winter months, we may assume that the valuation of at least three-fourths of these counties yet remains to be entered on.

Considering, therefore, that the area of the counties in which the valuation has not been commenced, is equal to nearly one-fourth of Ireland,—that the area of the counties of which the valuation is so little advanced, is nearly of the same extent,—we may fairly assume, as an equivalent for the present state of the valuation, that two-thirds of it are not yet completed, and that more than one-third has not yet been commenced.

Where so much remains to be done, it is not too late to raise the question whether the valuation ought to be continued in its present form, or whether, owing to the recent introduction of the Poor Law system of taxation into Ireland, it be not expedient at once to discontinue the Townland valuation, and to substitute for it such a "Tenement" valuation as could be used both for county and Poor Law purposes.

The valuation of the county of Cork alone, by Mr. Griffith's estimate, will cost 17,865 *l.* You, who are the guardians of the county purse, will surely not submit to this large expenditure without consideration, nor without remonstrance, if you shall be of opinion that the advantage to be derived by the county will not be commensurate to such an outlay.

A few years ago the county of Cork was valued at an expense of, I believe, not less than 15,000 *l.*; the latter valuations for poor rates, and their revisions, have cost between 4,000 *l.* and 5,000 *l.*; you will shortly have to pay 17,865 *l.* for a third valuation. It is therefore a question worthy of your consideration, whether this valuation, so dearly purchased, will be worth its cost (nay, even the cost of the books into which it will be transcribed), for practical purposes.

It will be a mere Townland "valuation," not a statement of the actual value of the townland, but of its relative value as compared with other townlands; it will enable the occupiers of the townland *A.*, to tell whether the amount of county rate which is levied from their division of the parish be in just proportion to the amount levied from the townlands *B.* and *C.*; but how much each occupier ought to contribute towards the common levy, will still be left to his skill in defending his own interests, and his influence in the district. The relative values of the townlands *A. B.* and *C.*, may change, mountains may be reclaimed, marshes may be drained, houses may be built in any one of them; but the amount of county rate to be levied from each must remain in its original proportion. The system contains within itself no power of self-adjustment.

The record of the valuation will be a statement that the parish contains so many townlands, that each townland contains so many acres, and that the total value of each is so much. A map, showing the position and extent of the different qualities of soil in the townland, is lodged with a county officer, and is preserved among the county archives; but even if it were accessible to the occupiers, it would be of little advantage to them, as their names are omitted, and the boundaries of different qualities of soil are marked in on the maps,

Appendix, No. 1.

Letter from Sir D. J. Norreys to Sir W. W. Becher, Bart.
13 March 1844.

map, irrespective of the boundaries of fields or of farms; so that no individual, not practically acquainted with mensuration, could ascertain by the map alone, the relative value of his land, unless the entire be of one quality of soil; he must employ a surveyor to do so; and in many cases a surveyor would be obliged to visit the land before he could decide on the valuation with certainty.

I attribute no censure to Mr. Griffith; his duty is merely to value the townlands of Ireland, according to a certain fixed standard of value. Eighteen years ago, when he commenced the Townland valuation, the possibility of effecting, within reasonable time, a good Tenement valuation of a country so minutely subdivided as this is (even to the extent to which a Tenement valuation would then have been required), may have been doubted. The subsequent introduction of the Poor Law into Ireland, has altered the position of the question; it is necessary now to value the smallest divisions of property; and a system of Townland valuation, however well contrived or conducted, however adequate to its purpose when commenced, has become insufficient for the wants of the country. We must have the Poor Law valuation, and its periodical revisions. Is it necessary then that we should have a Townland valuation also?

The Townland valuation, as at present arranged, cannot be made available for the collection of poor rates: 1st. There is much property liable to poor rates, which is not liable to county rates; it is therefore omitted, viz. mines, quarries, tolls, tithes, &c.; also houses under 5*l.* value. 2dly. The names of occupants, and the size and separate value of farms, are not noticed. 3dly. The standard of valuation is different from that prescribed by the Poor Law.

The Townland valuation assumes that certain conventional prices of agricultural produce, arranged in 1826, remain unaltered; and, in valuing houses, certain fixed rules are applied in every part of Ireland, without reference to local demand; and then one-third of their value, so ascertained, is struck off.

The Poor Law valuation, on the contrary, requires the value and extent of each man's holding to be stated, omits no property on account of the smallness of its value, and prescribes that all valuation shall be based on an estimate of the rent which may "reasonably" be expected for the property valued.

The Townland valuation professes merely to give the relative value of townlands. The Poor Law valuation professes to give the actual and real value of every portion of property contained within the townlands.

The Townland valuation being based on certain fixed prices of agricultural produce, does not accommodate itself to any variation in the prices of produce which may have affected the value of land; while the Poor Law valuation adjusts itself to such variations of price as are of sufficient continuance to affect the rent which may "reasonably" be expected for the land valued.

The Townland and Poor Law valuations are so different in principle and in detail, that any attempt to patch up a Poor Law valuation out of the Townland valuation materials, without re-examination of the district, is a mere delusion. Nay, where a Poor Law valuation is found to coincide in amount with a Townland valuation, the fair inference is, that one or both must be incorrect.

The Townland valuation, therefore, which you are about to purchase for 18,000*l.* will not do for poor-rate purposes; you must buy a valuation for poor rates also.

The Townland valuation fails to be practically useful in one most important particular: it is no guide to the actual value of the several divisions of property of which the townland is composed. It is of no service either to the landlord or the tenant; they cannot refer to it as to the deliberate opinion of an impartial and competent tribunal. It does not exhibit the reasonable value of the land which the one is about to let, and the other to take. From the same cause it fails to be as practically useful for county purposes as it might have been. The townland has to pay a given sum for county rates; the occupiers, *A.* and *B.*, combine and applot a larger sum on *C.* than he ought to pay: hence ill-will and strife between neighbours. Under the Poor Law valuation *C.* may be equally aggrieved by faulty valuation; but no ill-will towards his neighbours can arise. They are not responsible for the valuation.

The Townland valuation is incomplete for the collection of county rates, and totally useless for Poor Law purposes. On the other hand, a good Poor Law valuation would be the best possible valuation for the applotment of county rates; they would be assessed as a poundage on the valuation; every man would know what he ought to pay, and the high constable would collect the amount payable by each rate-payer separately, and not, as at present, collectively, from the townland. The present Poor Law valuations cannot be used for this purpose; they are very imperfect, even as respects property within the union, and are, relatively, most unequal. Some unions have been valued 20 per cent., others 30 per cent. below the standard prescribed by the Poor Relief Act.

I must ask you to bear in mind, that however advantageous I individually might consider a good Tenement valuation of the county, made by competent persons, unconnected with and uncontrolled by unional interests, I should not have had the presumption to suggest the undertaking of a work of such magnitude. The question is, whether you will make a valuation which is at your doors—one which you cannot avoid—practically useful for all purposes; and whether you will not remonstrate against being called on to pay for a valuation of the townland, while you are obliged to pay for a separate valuation of the parts of which that townland is composed? Is it not absurd to have two distinct valuations: the one to give the value of the whole; the other, by a different process, to give the value of its parts?

The

Appendix, No. 1.

Letter from Sir D. J. Norreys to Sir W. W. Becher, Bart.
13 March 1844.

The object of my addressing you is, to propound for your consideration, whether it would not be for the advantage of the county that the Townland valuation of Ireland should be discontinued; that for the future the general valuation should be made a "Tenement valuation;" and that an estimate of the rent which may be "reasonably expected," should be the basis of such valuation? This will, doubtless, be expensive, but it will be of use. The valuation I ask you to avoid will be scarcely less expensive, but it will be comparatively useless.

You may think that the Townland valuation is inevitable, and that you would only lose your time in considering the question. I should have lost much time in addressing you, had I not sufficient reason to believe that the opinions of the gentlemen of the country on the subject will have much weight in the decision of a question which is at present under the consideration of the Government.

The only argument I have heard against the proposal is, that it disturbs the uniformity of the valuation of Ireland, which has been going on for so many years. If a single parish or a single barony, alone remained undone, the argument would be tenable, but not where one-third of Ireland is still virtually unvalued.

I do not appreciate the importance of uniformity, when the result is valueless. Suppose the Townland valuation of Ireland completed according to its present arrangement, what will be the result obtained? A perfectly fair view of the productiveness, or intrinsic value of the lands, &c. &c. in the North of Ireland, as they were in 1828, as compared with the value of the lands, &c. in the South of Ireland, as they will be in 1848.

It may be objected to my proposal, that having one valuation for the collection of county and poor rates, the people may be led to think, first, that all property should be equally liable to both rates; and secondly, that the rates, whether county or poor rates, should equally be borne by the same individuals, and in the same proportions. As to the first consideration, it might be a hardship on persons whose misfortune it is to have a portion of their property depending on tolls, tithes, &c., to compel them to bear their share of county rates; but it is difficult to say why they should not do so. In England, such property is liable to county rates. As to the second, I do not think that the form of valuation will have any effect on an opinion which I find becoming daily more prevalent, that it is unjust that the occupier alone should bear the burden of county rates. There are many, even landlords, who think that the transfer of a portion of the burden of county rates to the landlords, would not only be just, as respects the tenant, but also that it would introduce much additional economy and attention into the management of county affairs.

During the last Session an Act was passed, which virtually declares the valuation useless in five cities, viz., Cork, Limerick, Waterford, Kilkenny, and Drogheda; it enacts that henceforward the county rate shall be collected according to the Poor Law valuation, and not by the general valuation. Why should not county rates be collected by the same valuation in the county, if all the unions were valued as one district, under the same system?

It may be objected, that, even if a good Tenement valuation be made now, it would become useless in a few years. Such is the case, but when once a good valuation has been made, it is comparatively easy to keep it up to a fair standard; one revisor, appointed for the county at large, would suffice, with very little assistance, to keep all the valuations of the county in a perfect state; and whether it would be worth the expense to establish one Central Board, for the supervision of all the valuations of Ireland, is at least a question worthy of consideration.

The collection of county and poor rates on the same valuation, from the same denominations of property, from the same individuals, and the division of the county into unions, forming communities, each having separate interests of the deepest importance, the rate-payers of which are known to each other, and are accustomed to act together, lead to the consideration of another question, whether the time be not arrived when the antiquated baronial divisions of the county may be disused for county purposes, and the making and repairing roads, &c., be placed on the unions instead of the baronies, as at present. A system of management analogous to that of the Poor Law, could now be easily introduced, a Board of "Road Guardians," similar in constitution to the Board of Poor Relief Guardians, may be elected for each union; and committees, selected by each Board of "Road Guardians," and by the magistrates residing within each union, would form a Central Board, to which the general management of county expenditure could safely and beneficially be entrusted.

There are other arguments in favour of converting the Townland valuation into a Tenement valuation based on actual value, with which I need not trouble the grand jury in detail. Great facilities would be given to the Draining and Inland Navigation Acts; and also for the formation of district industrial schools, and asylums for the destitute incurable.

If there were a valuation of property which could be depended on, the Parliamentary franchise could be connected with it, and a repetition of the scenes which have disgraced our sessions courts would be avoided. There could not be a more equitable mode of ascertaining value, than by a valuation carried on by persons who have acquired great skill in valuing, superintended by a responsible and most respectable public officer, and open to correction by local appeal. The desire to extend the franchise by fictitious valuation, attributed to the Liberal party, would be checked by the increase of burden consequent on it; and the tendency to limit the franchise, attributed to the Conservative party, would be checked by the increased deduction from rents, which any attempt to keep the valuation low, and thereby exclude from the franchise, would involve.

Appendix, No. 1.

Letter from Sir D. J. Norreys to Sir W. W. Becher, Bart. 13 March 1844.

The questions I submit to the grand jury, are:

Do they think that the Townland valuation of Ireland should be continued according to its present arrangement?

Or are they of opinion that it ought to be made a Tenement valuation, applicable to poor rates as well as county purposes?

It may be thought that I have referred to topics which are irrelevant to the professed purpose of this letter: desiring to establish the importance of a perfect Tenement valuation of the county; ought I to have omitted reference to the results to which such a valuation may hereafter lead?

I shall of course feel much gratified if the grand jury shall agree with me in the view I have taken of the Townland valuation; but even should they differ from me, I shall still feel that I have done my duty towards them and the county, in affording an opportunity of expressing their dissent from views which I have advocated in my place in Parliament; views which I have advocated successfully to this extent, that I believe attention to have been drawn to them, and that they are under consideration of the authorities who will have eventually to decide on the course which shall be pursued in respect of the valuation.

Believe me, &c.

(signed) *D. Jephson Norreys.*

Appendix, No. 2.

Memorial of Grand Jury of County of Kerry.

Appendix, No. 2.

MEMORIAL of the Grand Jury of the County of *Kerry*.

TO His Excellency the Lord Lieutenant of *Ireland*.

The Memorial of the Grand Jury of the County of *Kerry*, assembled at Spring Assizes, 1844;

Most humbly showeth,

That the grand jury cess in the county of Kerry is most unequally levied by reason of old applotments being upheld by interested parties, the unequal improvement of the country, and the amount of cess chargeable on the county at large being levied on the several baronies according to an ancient scale, which lays on a most unfair proportion on some of them.

That the disproportion is so great, that in several townlands the cess exceeds the rent, while in others it is below three per cent., and while others are altogether discharged.

That an uniform valuation of the county, for the purpose of levying the cess, would be of the greatest possible advantage, not only with a view of equalising the amount chargeable on each cess-payer according to the value of his holding, but removing the great dissatisfaction that exists at the present inequitable state of taxation.

That your memorialists understand that the Ordnance map of the county of Kerry is completed; and that it is therefore competent for the Executive to proceed with an uniform valuation of the county under the provisions of the 6 & 7 Will. 4, c. 84.

Your memorialists therefore beg that your Excellency will be pleased to take the necessary steps for the instituting proceedings under that Act, and completing without delay an uniform valuation of the county of Kerry for the purposes of taxation.

And memorialists, as in duty bound, will ever pray.

(signed) *H. A. Herbert,*
Foreman.

Appendix, No. 3.

PAPER showing the respective Amounts of the ORDNANCE and NET POOR RATE VALUATION in the *Lisnaskea* Union, County of *Fermanagh*.—(Delivered in by Sir *A. Brooke*, Bart. M.P.)

TOWNLANDS.	Ordnance Valuation.	Difference p' Cent.	Net Poor Rate Valuation.
	£. s. d.		£. s. d.
Derrycrum Electoral Division:			
Mullafad	233 16 5	10	220 10 –
Stripe	41 4 7	2½	42 10 –
Derrycrum	54 1 1	,,	53 15 –
Cooneen	207 19 11	2½	211 10 –
Allagohan	107 7 3	,,	109 10 –
Cornacrislan	186 12 4	2½	191 15 –
Allawark	128 17 9	25	104 – –
Allamullabee	82 – 8	– –	85 – –
Attyclanbryan	37 – 8	– –	44 10 –
Esnassillogue beg	44 12 11	– –	48 – –
Corrafad	57 9 4	– –	52 – –
Legatilleda	86 15 11	– –	73 – –
Crockadreen	44 7 1	– –	42 10 –
Altamartin	41 10 4	5	43 – –
£.	1,353 16 3	– –	1,321 10 –
Mulnavale (attached to Clogher Union)	197 19 8	– –	188 15 –
Derrycullen Electoral Division:			
Altaponar	61 3 11	55	96 15 –
Ardmoney	50 5 –	30	65 19 –
Cavanagarvan, 1st	19 7 6	– –	22 – –
Cavanagarvan, 2d	—		
Carrickapolan	151 10 11	– –	168 15 –
Corlough	126 14 5	– –	169 15 –
Claraghy	46 3 6	– –	60 10 –
Cornakessa	66 8 10	– –	99 – –
Crockmacmanus	114 9 9	– –	110 14 –
Derryloman	104 11 5	50	152 15 –
Derintoney	54 4 10	– –	60 10 –
Derrycullan	97 16 4	– –	125 – –
Esnassillogue more	37 6 6	– –	50 16 –
Grogy	382 10 7	– –	440 19 –
Irvy	43 5 1	– –	52 10 –
Raw	74 16 10	– –	81 – –
Bunnisagaple	66 5 11	– –	65 2 –
Carrickaheenan	83 – 4	– –	105 15 –
Trustin	20 13 –	50	30 – –
Eshnadarragh	25 18 10	– –	33 4 –
Eshnummera	19 2 9	– –	33 11 –
£.	1,645 16 3	– –	2,024 9 –
Aghavoory Electoral Division:			
Crocknagrally	77 15 11	– –	81 16 –
Tattenbuddagh	183 7 8	– –	178 15 –
Irdinagh	65 – 4	– –	63 – –
Corlackey	88 8 2	– –	95 – –
Doogary	34 14 1	– –	43 – –
Tullykenny	84 18 2	– –	88 10 –
Owenskerry	94 12 4	– –	103 10 –
Killarbrin	79 13 11	– –	89 10 –
Tattenheglish	81 17 4	– –	96 – –
Corrylongford	98 3 11	– –	108 10 –
Tattynuckle	139 10 3	– –	153 15 –
Cavanaleek	196 14 6	– –	193 – –
Cleen	97 12 9	– –	103 6 –
Aghaiter	91 12 5	– –	111 10 –
Cornaghy	56 – 6	– –	58 – –
Killybane	43 6 9	– –	45 10 –
Tyraghan	88 13 –	– –	103 15 –
Aghavoory Electoral Division—*continued*.			
Brobrohan	35 6 –	– –	33 10 –
Agharacrumphill	48 3 4	– –	52 – –
Aghavoory	108 8 7	– –	119 10 –
Foglish	116 16 11	– –	113 10 –
Dernavogy	66 3 4	– –	72 – –
Tattyreagh	93 4 5	– –	108 – –
Longfield	77 9 1	– –	75 10 –
£.	2,147 13 9	– –	2,290 7 –
Brookborough Electoral Division:			
Drumhoy	45 19 2	– –	52 10 –
Monmurry	65 10 4	– –	70 2 –
Ardunchin	182 6 10	– –	157 10 –
Ardmore	111 4 9	– –	117 10 –
Brendrum	69 – 1	– –	75 10 –
Drummee	47 4 4	– –	46 10 –
Lurgan	44 15 5	– –	52 – –
Killartry	38 5 6	– –	39 – –
Killykeeran	106 13 4	– –	117 10 –
Dressogue	53 12 11	– –	58 – –
Boyhill	133 9 11	– –	142 – –
Derryvree	96 15 9	– –	101 – –
Aughnacloy, South	81 6 9	– –	94 16 –
Drumbad	57 10 5	– –	68 – –
Toolin	52 17 6	– –	54 10 –
Tonnavally	54 2 3	– –	59 – –
Drumarraght	51 1 8	– –	70 10 –
Killycramph	46 8 10	– –	47 10 –
Carntrone	112 4 7	– –	140 10 –
Derryheely	148 5 9	– –	173 5 –
Tattenbar	53 13 6	– –	65 5 –
Bunloghar	71 17 9	– –	84 – –
Eshacorren	57 13 9	– –	61 – –
Mulnadoran	55 2 1	– –	53 10 –
Broughderg	30 18 9	– –	32 – –
Lismalore	147 4 9	– –	192 5 –
Skeog	107 9 10	– –	127 – –
Cavanagarvan	28 3 7	– –	28 16 –
Cornamuckla	66 8 10	– –	55 10 –
Cooleoghill	71 2 11	– –	71 – –
Tattendellar	55 5 –	50	81 – –
Aghalun	245 19 2	60	396 11 –
Gola	51 9 2	– –	50 10 –
Lissolvin	50 19 2	– –	64 5 –
Aughnacloy, North	145 19 10	– –	155 15 –
Bullyreagh	76 5 6	– –	83 10 –
Liscusker	19 4 4	– –	18 – –
Aghavea, glebe	57 16 11	– –	60 – –
Aghavea	91 13 6	– –	111 10 –
Drumgorran	39 – 7	– –	42 5 –
Drummorris	34 19 2	– –	39 – –
Nutfield	106 6 1	– –	108 10 –
Arlish	21 7 6	– –	23 – –
Greagh	39 10 7	– –	46 10 –
Shanafeley	170 7 9	– –	189 1 –
Owenbreaden	33 12 2	– –	35 – –
Largy	5 10 3	– –	7 – –
Deer Park	122 9 2	– –	131 – –
Killybregy	18 5 9	– –	21 15 –
£.	3,674 3 5	– –	4,171 11 –

(*continued*)

TOWNLANDS.	Ordnance Valuation.	Difference p' Cent.	Net Poor Rate Valuation.
	£. s. d.		£. s. d.
Colebrooke Electoral Division:			
Creagh	63 11 8	- -	74 - -
Edingelhorn	112 - 3	- -	133 14 -
Lisboy	79 1 4	- -	76 - -
Coolrakelly	119 1 2	- -	126 - -
Cleffany	107 10 8	- -	123 16 -
Cavans	104 5 8	- -	110 10 -
Tattykeeran	129 14 8	- -	146 - -
Gorteen	181 19 11	- -	200 - -
Anagrane	136 12 9	- -	94 - -
Tresna	120 7 1	- -	99 5 -
Foydragh	114 16 1	- -	136 10 -
Dungoghy	23 4 8	- -	26 10 -
Tullyreagh	87 2 -	- -	113 16 -
Lisnabane	111 3 8	- -	126 - -
Tattenfree	112 17 11	- -	115 10 -
Ballyhill	47 2 4	- -	47 10 -
Tulnagoan	186 12 9	- -	195 15 -
Greenhill	103 3 11	- -	105 10 -
Tattnamona	52 8 8	- -	59 - -
Currin	79 14 8	- -	102 10 -
Coolnagrane	47 16 9	- -	52 - -
Rafinton	94 15 7	- -	116 10 -

TOWNLANDS.	Ordnance Valuation.	Difference p' Cent.	Net Poor Rate Valuation.
	£. s. d.		£. s. d.
Colebrooke Electoral Division—*continued.*			
Tatenlee	79 8 9	- -	97 15 -
Colebrooke	473 12 2	- -	487 - -
Lurganbane	150 13 3	- -	151 - -
Mullyneddy	14 14 11	- -	15 - -
Cooltrane	54 12 10	- -	60 - -
Tyrenny	140 1 5	15	121 - -
Montgibbohan	125 13 5	- -	128 - -
Escuragh	51 10 9	- -	77 - -
Ramult	119 13 1	- -	127 - -
Dooederney	73 16 7	- -	88 - -
Ballymacafrey	19 4 9	- -	19 - -
Cran	98 1 5	- -	97 - -
Bohallon	44 1 2	- -	45 - -
Drumnamale	116 11 7	- -	123 5 -
Knocknastacken	78 11 4	- -	94 16 -
Tullyweel	74 18 8	- -	84 10 -
Creevehill	367 7 8	- -	371 7 -
Kellyless	23 18 11	- -	24 6 -
Edenbane	39 13 7	- -	43 - -
£.	4,361 10 5	- -	4,634 5 -

ELECTORAL DIVISIONS.	Ordnance Valuation.	Difference per Cent.	Net Poor Rate Valuation.
	£. s. d.		£. s. d.
Derrycrum	1,353 16 3	- - -	1,321 10 -
Derrycullan	1,645 16 3	- - -	2,024 9 -
Aghavoory	2,147 13 9	- - -	2,290 7 -
Brookborough	3,674 3 5	- - -	4,171 11 -
Colebrooke	4,361 10 5	- - -	4,634 5 -
£.	13,183 - 1	About 10 on an average.	14,442 2 -

Appendix, No. 4.

Appendix, No. 4.

General Regulations for executing the Cadastral Operations in France.

GENERAL REGULATIONS for executing the CADASTRAL OPERATIONS in *France.*

(Referred to by Sir *R. Keane* in his Evidence.)

COMMENCING from the 1st January 183 , the operations of the valuation and registry of lands destined to correct the assessment shall take place in each department.

In consequence, the general council shall annually vote for this purpose an impost, the amount of which shall not exceed in the , on the principle of the manorial contribution.

The account of the receipts and disbursements relative to the operations of the valuation and registry of lands shall each year be laid before the General Council by the Préfet. In order that the new legislative dispositions relating to the valuation of lands may contain fixed principles, reducible to a common measure, the following method is proposed for its execution.

Article 1. The plans shall be executed by parcels.

Art. 2. The operations shall be executed by cantons. Nevertheless the parishes which shall be desirous of possessing the state of their districts or sub-denominations and the matrix of their rolls by anticipation, may receive authority to that effect from the director, on making an advance of the expense, which shall be reimbursed when the department to which they belong shall be completed.

Art. 3.

Appendix, No. 4.

General Regulations for executing the Cadastral Operations in France.

Art. 3. The survey of the parcels shall be preceded by fixing the boundaries of the parishes with those of their sub-denominations. Disputes respecting the boundaries of parishes of the same department shall be decided by the director of contributions. If disputes arise between the parishes of two departments, they shall be decided by the Government. The intervention of Government is in like manner necessary for the changes of boundary consented to by the respective parishes, as also for the exchange or reunion of territories.

Art. 4. Valuation of Property.—The valuation of estates shall be confided to the proprietors of communes, assisted by an agent appointed by the director. The nomination of the proprietors as valuators, and the tariff of the valuations of the different natures of property, shall take place under the authority of the General Assembly. There shall be joined to the valuators for these two objects two of the proprietors subject to pay the largest share of impost; the proprietor thus nominated, if absent, shall be empowered to name a representative.

Art 5. The valuators thus elected shall have power to propose a surveyor to assist them in the progress of their operations; the selection of the surveyor shall be made by the director, who is to regulate the rate of his remuneration, which is to be defrayed by the commune.

Art. 6. Completing the Parish States and the Matrix Rolls.—The director of contributions shall be charged with the forming of the matrix rolls and parish states, and the labours of copying and calculations.

Art. 7. Communication of Contents.—Each proprietor shall receive a return, describing the situation, the nature, and the contents of each parcel of property which shall have been assigned to him on the plan; he shall make or cause to be made in this return all the remarks which he is of opinion should be made on the description and contents of his property.

Art. 8. Communications of Valuations.—The state of parishes and the matrix rolls, as formed by order of the director, shall be forwarded to the parishes at the same time as the plan of survey. Each proprietor shall be informed of their delivery by a particular advertisement, and he shall have a right to inspect them at the principal place of the parish, in order to protest against any errors that may have been committed in the valuation of his estates, compared with that of property of the same nature in the parish.

Art. 9. Instruction and Judgment of Claims.—Every proprietor is admitted to protest against the valuation of his property during the six months which shall follow the issue of the order for collecting according to the roll of valuation and registry; after the expiration of this period no claim can be admitted, as such would probably be founded on causes subsequent and foreign to the valuation.

Art. 10. The errors of contents shall be rectified in the parish itself, in presence of the claimant, by the geometrician who shall execute the plans. The claims against the valuations shall be adjusted before the inspector and a jury, according to a prescribed form.

Art. 11. Keeping and expense of Books for the Transfer of Property.—Necessary measures shall be taken to ensure the preservation of the matrix rolls, and to retain in force the dispositions of the regulation concerning the changes which annually occur amongst the proprietors.

Art. 12. The forming the registers destined to receive the transfers, being an object of local interest, the expense attending them shall be defrayed by the parishes.

The expense concerning the formation of declarations of proprietors which have transfers to be registered, shall be defrayed by the declarants.

Art. 13. Compensation for the completing the Plans and Rolls.—The expense of the plans according to parcels, shall be regulated by the inspector, having regard to the difficulties, more or less great, which the survey of lands present.

Art. 14. In like manner the inspector shall fix the compensation to the agents of the contribution for the completion of the states of the parishes and the matrix rolls, and the different operations relative to the register of lands, with which they are specially charged.

Art. 15. Rendering account of the Operations connected with the Register of Lands.—The comptroller shall annually remit, through the inspectors, the state of the parishes in which the operations connected with the valuation and registry of lands can be undertaken; and the amount of the expenses which they require for their execution, to be laid before the director.

Art. 16. The distribution of the sums levied for general purposes shall be made by the director, after the necessities and the rights of each department shall have been ascertained.

Art. 17. The account of the receipts and disbursements that the director is bound to submit each year to the general council should include,

1st. For the receipts, the sums proceeding from the money voted by the Government as a general fund.

2d. For disbursements, the detail of sums paid, and the nature of the different labours to which they apply.

Appendix, No. 4.

General Regulations for executing the Cadastral Operations in France.

Explanation of the Proceeding.—The operations for the valuation and registry of lands which the law has ordained to take place in each department, have for their object to rectify the individual boundaries in the interior of each parish; they consist,

1st. Of the survey of parishes into parcels.
2d. Of the classing and valuation of property.
3d. Of the compiling the states and rolls of parishes.
4th. In keeping a registry of the transfer of property.

The new direction given to these undertakings at the present day has permitted the execution of them to assume forms the most simple, to reduce them to those strictly necessary; and to distribute them in a manner better adapted to obtain, by the reunion of these different means, a considerable diminution of the expenses attending their completion.

Such is the object of this regulation, of which a legislative enactment should fix the principal basis.

It is not necessary to explain here the reasons for the suppression of many arrangements contained in former instructions; it will be easy to see that they have become entirely useless; even those which have been retained have undergone some modifications, in order to render them appropriate to the new organisation of the valuations and registry of lands. A short explanation of these changes will be sufficient to make known and appreciate the motives.

It is demonstrated by a long experience, that plans which give the configuration and extent of individual property are indispensable for the formation of good matrix rolls; the survey into parcels has been, in consequence, maintained, and no alteration has taken place in this respect, with the exception of modification in some objects of detail. Section 9.

Section 11. The table indicative of the proprietorship and the proprietors, and which is destined to receive the valuation of each parcel, is of a form which permits it to be carried without difficulty on the grounds; and it can without inconvenience receive all the corrections of names, of properties, and of contents, even at the moment when all the verifications are finished, and when the director can proceed to the compiling the states of the parishes.

Regulation, Art. 12. The certificates of contents to communicate to proprietors do not present but what is essentially necessary for them to know; their compiling has been, in the first instance, entrusted to the principal geometricians, and in the next to the director of the contributions.

Art. 14. The mode of communication of these certificates has been rendered simple, prompt, and efficacious.

The comptrollers transmit the certificates into each parish, in order that they may be distributed to the proprietors.

This communication should continue one month, during which the conductor of the survey, who has executed the plan, should proceed to the parish to assist the proprietors in the examination of their certificates, and receive their claims.

At present the communication is made by the geometrician who executes the plan; he is to be the bearer of the certificates into the parish; he calls on the proprietors; he assists them to discover the parcels which bear their names; he receives their observations, rectifies immediately, and in their presence, the omissions and the errors.

The exactness of Plan, and of Indicative Table No. 1, the corresponding of names and of contents, facilitate the subsequent operations, and render unnecessary the revisions to which they are continually subjected.

In transmitting the certificates, corrected, to the director, the conductor of the survey should also transmit a Recapitulative Return. This return affords a certainty that no proprietor of the parish has been forgotten; and as the director must calculate by it the income subject to taxation, it becomes the general recapitulation of the matrix of the valuation and registry of lands, as much relating to contents as to income.

The conductor of the survey should deliver two copies of the plan, one for the director, the other for the parish; the former of which the administration can at all times have recourse to for the information which it may require.

The conductor of the survey will construct two tables of contents of the plan, by parcels to be placed at the head of each atlas. Although at the present an atlas is only necessary for the parish, there should be furnished two tables of contents; one should be at the head of the atlas, the other is destined for the execution of the new map of France.

The great trigonometrical operations that this map requires are, from their nature, independent of the plans which it is requisite to distribute through the parishes.

The tables of contents of the plans in parcels are precious materials for a new map of France.

The other pieces, such as the order for the regulation of the boundary of the parish, and of the divisions of the parish into parcels; the sketch and the register of the trigonometrical operations; the first and second roll of calculations; and the outlines of the plan by parcels, should continue to be executed according to the usual forms.

The

The Distributions, which consists in arranging according to the quality and valuation of lands, will experience modifications much more important. They have been hitherto entrusted to surveyors; they must be at the present entrusted to the proprietors themselves, and it will be easy to appreciate the motives of this determination.

If hired surveyors, strangers to the parishes, should be entrusted with this operation, it must be formed into a combined operation of the surveyors on all points of the kingdom, in order to regulate the different degrees of distribution; but as, under the present arrangement, they have only to rectify individual partition, and that it is only requisite that they be proportioned in the interior of each parish, this proportionality, becoming simply local, cannot be better established than by the proprietors, by whom the surveyors may hereafter be entrusted without any inconvenience; besides, it is but restoration in the exercise of a right which belongs to them by the constituted regulations of the fiscal contribution.

It may be apprehended that errors similar to those complained of might creep in, but no person is ignorant that the completion of matrix rolls at any former period would have been an undertaking entirely new for the parishes, which circumstances would have placed under the influence of all the passions. The times are not the same; the local administrations must adopt a regular course; enlightened proprietors reside on their estates; the principal cultivators are familiarised with the forms of the impost; each understanding his rights, is at the same time the defender of them; and they no longer distrust the valuation of individual property, introducing itself in an arbitrary manner in a time when administrative knowledge is thus far extended. It is further to be considered, that for a long series of years the parishes have been abandoned to themselves, the Government has not furnished them with any document, or with any preparatory labour; with no guide for directing them in an operation of which they have had no experience.

At the present they will have plans which will indicate the respective position of all properties, and tables indicative of each proprietor, of the nature and extent of his estates. They will be assisted by the agents of the Government, who will regulate the returns, &c. &c., and yield them all the information of which they may stand in need.

In fine, the proprietors and parishes may be unwilling to arrive at the knowledge of the real income of property, in order to rectify all the degrees of distribution, and may conceive a distrust which will not in a small degree tend to favour disorder and abuses. At present the matrix roll, detached from the three first degrees of partition, is only used to rectify individual valuations in the interior of each parish, and henceforth it will suffice that these valuations be proportional, without which it would be necessary to adduce in evidence the real income of each property. The operations of the registry of lands can no longer inspire any fear of taxation; the proprietors will acknowledge them as the means of creating amongst them a just partition of impost.

Regulations 20, 21, 22.—It is the General Assembly which is charged with the formation of the tariff of valuations; it is the valuators, composed in general of proprietors, who are acquainted with the productions of the different modes of culture of their territory, and the relation which exists between them: seven proprietors must co-operate in this labour. This measure should suffice to assure the proprietors against acts of rigour and partiality, of which the remembrance of former grievances might create the fear of return: but they have a new security in the determination which has been adopted to submit the tariff of valuations, when completed by the valuators, to an examination, independent of all local prejudices or feelings in the acquiescence of the administrative authority.

Art. 4. The valuation is confided to proprietors named by the General Assembly, whose duty consists solely in distributing each parcel of property into the established quality of land. They are authorized to call upon residents in a state to afford them information respecting the parts of the parish of which they have not a perfect knowledge. They can, in respect to the estates of absentees, fortify themselves with the information of their agents and occupying tenants. They will derive a not less useful assistance from the comptroller of contributions placed near them, to clear up their doubts, to assist them with his observations, and relieve them from the labour of copying and making calculations. If, contrary to all appearance, this reunion of different means should prove insufficient, and that the additional aid of a surveyor in the valuation of property shall be deemed indispensable, the parish has the right to make the demands.

Art. 23. In the meantime a principle is established, according to which the properties should be valued, having regard, not to their actual productions, but to those which they are capable of yielding with the labour in ordinary use in the parish.

Thus, if the proprietors charged with the valuation of property, can justly appreciate this principle, and without either considering the negligence or industry of the cultivator, they will ascertain only the nature of the soil, seldom will it be necessary that a parcel shall be distinguished by many qualities, particularly when it shall be of small extent. The comptroller cannot too often direct the attention of valuators to this important point.

The valuation is immediately followed by the completion of the states of parcels.

The states of parcels have undergone some modifications: they have been separately compiled for properties not built on, and for properties built on. They are at present united in one and the same state.

Appendix, No. 4.

General Regulations for executing the Cadastral Operations in France.

The states of parcels embrace, in three distinct parts,

1st. The names of proprietors, the nature of properties, and the contents of each parcel.

2d. The valuation of parcels.

3d. The application of the tariff of valuations to the different qualities.

The regulations and the models explain sufficiently the manner by which they shall in future proceed.

At present each parcel only requires one line in the matrix roll, whatever may be the number of qualities that is assigned to them, and properties built on are valued more by their local value than by that of their superficies.

It is evident how much these points being held in observance, which do not extend to objects of form, simplify and abridge the formation of the states of parishes, and of the matrix rolls.

With every regularity and attention, it is possible that some estates may be over-valued comparatively with other properties of the same nature; it is but just to place the proprietors in a position to obtain a redress of errors committed to their prejudice.

As at present the contingent of each parish must be regulated by operations independent of those which have served to rectify the taxes of individuals, the communication of the matrix rolls before the promulgation of the roll of the parish is quite unnecessary: it is indifferent, as by the effect of the reductions granted to some proprietors, the general income of the matrix may be diminished. Since the variations which can in this case prove the income of the registered lands, cannot have any influence on the contingent of a parish, how much less then must they have on those of the other parishes of the same district.

Art. 8. Such is the reason for sending the states of the parcels and the matrix into a parish, with the form of the roll destined to be used for the collection.

Art. 28. This simultaneous transmission has the double advantage of affording the parishes the ready possession of their matrix rolls, and procuring to the proprietors the means of which they can entirely understand the correctness of the valuations.

Informed of their income and of their impost by advertisement from the director; acquainted by letter, particularly addressed from the office of central agency, of the right which they have to demand; thus the explanations which they may have need of respecting the basis of their assessment, the proprietors resident in the parish, and those who do not reside, or who by particular circumstances may be absent, have a period of six months granted to them,—a term more than sufficient to protest against the errors of any valuation of which they may have cause to complain.

These regulations have provided for all the cases which a contributor may be involved in; and it is sufficient that he conforms to the dispositions which they contain, to be confirmed that they offer to proprietors all the guarantees which they can desire. The income established by the valuators shall be immediately entered in the matrix roll, having regard to the diminution of which it may be judged susceptible; and the re-imposition on the whole parish, in the roll of the following year, will insure to them the reimbursement of the sums that they shall have been surcharged.

It will not be sufficient to give correct matrix rolls to the parishes; their renewed state must also be provided for; and the only means of preserving their state complete will be to note the lines of transfers which annually take place amongst proprietors.

It is not here contemplated of preserving the state of the rolls complete by noting the variations of extent and exterior which result from the divisions and subdivisions of properties; these corrections continually require geometrical operations, an immense labour, joined to an enormous expense.

The essential point is always to place the proprietors in a condition to know the contents and the income, which serve as the base for the amount of their tax. These sources of information exist in the matrix rolls, and these rolls should only be kept in a complete state.

The principles laid down for regulating the books of transfers of property have led to an examination whether it would not be possible to extract from all the measures at present in practice and successively modified, a mode for the alteration of the rolls, which would fulfil completely its object, and which could be invariably followed.

Experience has proved that proprietors do not always describe with precision the lands which they have sold or purchased; it often happens that the property must be pointed out to them on the plan; even that large estates must be divided into unequal portions; and that, further, the situation, the nature, the contents, and the income of entire parcels, must be determined, which may pass from one proprietor to the other.

This labour demands an extensive knowledge of details, and requires in addition the application

application of tariffs of calculations, and of writing; the necessity is admitted of entrusting to the comptrollers the care of collecting and arranging the transfers of property.

Art. 39. The only mode is to generalize the method to be adopted, and to establish that, the income to be given to purchasers or co-heirs, who distribute amongst them a parcel containing different qualities, should be regulated by the contents of the portion that each of them should take in this parcel.

For example, if on a parcel of three acres, producing 24 *s.* of income, divided originally into three qualities, there shall have been sold an acre, there must be deducted from the account of the seller, without any regard to quality, the third of the contents, and consequently the third of the income of the parcel, 8*s.*, that is to say, 8*s.* of income and one acre to be carried to the account of the purchaser. The calculations become very easy since that the qualities of each parcel of property are no longer distinctly specified in the matrix; a parcel is carried there under one head with the simple indication of qualities, the total of its contents, and of its income; the entire operation consists in dividing the total income of the parcel by the total contents, to obtain a mean price applicable to the portion of the parcel alienated; to avoid interminable discussions, and to stop the course of changes, it is difficult to remove by any other process the obstacles that they present where parcels are divided into many qualities. The comptroller, after having made himself acquainted with the declarants, and ascertained the parcels objects of transfer, shall form a declaration, in which he shows the names of the buyer and seller; it shall contain the parcels which have been sold. He shall send successively to the director the declarations collected in each parish; on the receipt of these declarations, the director shall cause the transfer to be noted on the matrix roll deposited in the different offices; he will cause to be entered on a particular leaf the former and present situation of the purchasers and sellers, and balance these two results in the application of the transfers; if any errors should occur, they can immediately be detected and rectified.

The director shall send back to the comptroller the declarations, accompanied by a recapitulative state, and the latter will from thence be enabled to keep the matrix of the parish in perfect coincidence with that of the direction.

These transcriptions on the matrix rolls are facilitated by the blank space left at the end of each article, and by the blank leaves which shall be placed at the end of each alphabetical letter. It is possible that all these leaves may not be made use of, but it is not a sacrifice to be regretted whilst it is required to preserve the matrix rolls, which have been formed with so much labour and expense; they will in this manner be kept complete, and it will be sufficient to make an exact copy when, after a certain lapse of time, their transcription shall be judged necessary.

The expenses concerning the changes are connected with the formation of the declaration, which ought to be made by the proprietors, and with the application of the changes on the matrix rolls.

The expenses of alterations on the matrix rolls should be defrayed out of the funds of the registry.

The comptroller should receive the declarations and insert transfers on the matrix rolls of the parishes; he has a right to remuneration for each.

The remuneration ($\frac{1}{4}d.$ for each line of the declaration) should be paid by the declarants.

The indemnity of the comptroller, charged to insert the changes in the matrix rolls deposited in the parishes, and that of the director charged with a similar labour on the matrix rolls deposited at the office of the director, should be regulated by the Government, having regard to the particular care that these labours require.

The alteration that the succession of time shall have introduced into the matrix roll of a parish may render, at the end of some years, the transcription inevitable; this transcription being an object of utility purely local in this instance, the parish which is interested should defray the expense.

In general, the expense of surveying, which has up to this period been demanded, can for the future admit of considerable reductions; the surveyors being accustomed by a long practice to execute their work more expeditiously, can admit of a considerable reduction in their rate of remuneration. This will be less harsh, since they will be certain to find in the survey an occupation uninterrupted for a certain number of years.

The indemnity to the director applies to the expenses of printing, and to the expenses which are requisite for the labour of making copies, and making the calculations of the states of parcels and the matrix rolls. That of the inspector and comptroller relates to the expense of journies, of the removing and abode in the parishes, for the parts of the operations of the registry of lands with which they are respectively entrusted.

The director has per parcel, as much for property built on as for that not built on; for the expenses of printing, for copying and making calculations for the returns of parcels and the matrix rolls in duplicate, as well as for binding all these pieces.

He is allowed beside for a special office, which makes about per parcel, making the total allowance . The inspectors have an allowance of per department, and per each parish. They are obliged to make two journies into each, to arrange the preparatory labours of the valuators; their functions do not require them to present themselves more than once in a parish to assist at the formation of the

tariffs of valuations. The indemnity of per department and per parish appears an ample recompense.

The comptrollers are allowed per parish, and per parcel.

The removing of comptrollers from place to place, and their expenses of abode in the parishes, as much as to assist the proprietors in the valuations as for the instruction of claims, necessarily requires the same expenses, and experience proves that they have been calculated as regularly as possible.

The expense of the parcel survey, of the states of parcels and matrix rolls, are for the future payable from the funds that the Council General are authorized to vote annually.

The parishes will be thus associated in every county for these expenses, and they will find the advantages of this association become more special and more immediate. It gives to the General Council the certainty that the funds that they shall have voted will be alone appropriated to their territory. The use of it will be directed with order and economy. The expenses can be easily reduced to what are indispensably necessary. The annual vote of funds will keep pace with the progress of the work, and the work will be better combined with the wants and interests of the parishes. The accounts submitted to the inspection of the local administration shall offer that order and clearness of which they are susceptible. This general association is maintained under a form more suitable, and in a manner in which the interests of the different departments cannot hereafter be exposed to injuries. It is maintained by means of a common fund, of which the law has established the principle, and determined the application.

It is destined, on the one part, to be appropriated to the use of the parishes, the particular resources of which will with difficulty enable them to meet their entire expenses; and amongst those parishes will be included those where the works are in a backward state, in consequence of the smallness of the sums raised for the use of the valuation and registry of lands. On the other part, it should be distributed to the parishes in proportion to the funds that the general council shall have voted, and this last application of the common funds is a new proof of the interest that the Government attaches to the progress of the operation of the survey and valuations. After these explanations, there is no longer a doubt of the necessity which exists that the general council should vote the necessary funds; nor of the good effects that shall be produced by the combination of a common supplementary fund with the centralization of expenses in each county.

We have now explained the considerations and the principles on which are founded the regulation of the valuation of lands, and it will be easy to discover that a spirit of order and of justice has alone dictated all the measures pointed out for the regular formation of the rolls, and for their necessary alterations.

It will not appear less evident that the organization given to these labours, and the simple forms according to which they should be executed, by the active and immediate coincidence of the local authorities and of the proprietors themselves, do not permit a suspicion of the least fiscal intention in the operation of the survey and valuation; and that they must, on the contrary, be considered a true and lasting benefit. It must be remarked, that the officers who are charged to assist the proprietors in certain parts of the operation, and to second them in others, are much less the agents of the Government than those of the contributors themselves, according to whose interest they are bound, in effect, to fulfil the different duties which are here laid down for them.

It is, in fine, quite clear that this operation, not being applicable to more than the last degree of assessment, and becoming quite independent of the three other degrees of which it was hoped, till now, it would have been the regulator, it has been practicable to disengage it from the complicated and difficult formalities which, in rendering its advance difficult and uncertain, retarded its progress as well as its results.

Section 1. Survey of Lands.—The survey of lands into parcels is to be regulated in each department by the conductor of the survey.

Section 2. Treaty between the Director and the Interior Surveyors.—The director shall regulate the remuneration of the surveyors, having regard to the price in general established, and to the difficulties, of more or less magnitude, which are likely to occur in forming the plans of parcels.

Section 3. Appointment of Annual Labours.—Each year the director of contributions prepares the state of the parishes to be surveyed the year following, and places them under the management of the comptroller and inspector, with the table of expenses.

Section 4. Order of Execution.—The operations of the survey and valuation of lands should proceed by communes; the order of execution of the survey should be combined, so that the communes directed to be surveyed in the course of the year should receive their states of parcels and their matrix rolls the year following.

Section 5. Parishes to be valued by Anticipation.—The parishes which do not make part of the department annually designed, can apply for the completion of their matrix rolls by anticipation; they are in such case bound to make an advance of the expenses.

Nevertheless,

Nevertheless, the authority of the director should not be given for these anticipated labours, unless they do not interfere with the execution of the ordinary labours.

Section 6. Publication of the Labours of the Survey.—The commencement of the survey is announced, by notices posted in the parishes to be surveyed, signed by the director, and in the parishes adjoining. He addresses at the same time a letter of instruction to the valuators nominated at the general assembly, inviting the residents to assist the surveyor in the formation of the parcel plan, and to point out to him and his assistants the different lands, the names of the proprietors, the denomination of property, and the boundaries of the parcels.

Section 7. Boundary of the Parish.—The proceeding for determining the boundary of a parish should precede the acreable survey; it should be entrusted to the conductor of the surveyor, who shall draw up a certificate specifying the boundaries, which shall be signed by himself and seven of the residents of the parish possessing the largest extent of land, and two of the same class of each of the adjoining parishes. Afterwards this certificate should contain the division of the territory of the parish in parcels.

Section 8. Disputes relating to Boundaries.—If a piece of land is contested by two parishes, the conductor of the survey shall make a sketch descriptive of the boundaries claimed on the part of each; after due consideration he will give his opinion, motived, respecting the boundary which appears to him just to be adopted.

The title of a parish respecting contested land should be the impost that this land shall have supported at any one period.

If land is taxed in two parishes, or if not taxed in any, the director, on the report of the conductor of the survey, shall direct the inspector to investigate the case, with the assistance of a jury; the verdict must be confirmed by an order in council.

If the disputes of boundaries arise between parishes which belong to different departments, the inspectors of each district shall proceed to investigate the boundaries, after convening, on the part of the one and the other, all the residents interested. Their deliberations shall be sent, with the sketch of the boundaries, and the opinion of the conductor of the survey, and laid before the council, who shall determine the limits by proclamation.

If parishes have agreed to substitute for the existing boundaries, a river, a road, or other natural boundary, the surveyor shall sketch the intended alteration, and certify the approbation of the parties; but these changes cannot take place, nor the operations respecting them, until after an order of the general council has been obtained by memorial, signed by the greater proportion of the proprietors connected with the proposed line of alteration, stating the particular considerations which call for the reunion.

The same regulations shall be observed in the changes or reunion of territories.

Portions of land inclosed in a parish, although under the government of another, may claim to be united to the parish within the territory of which it is situated by virtue of an order in council.

If land extending into an adjoining territory is connected with the parish which governs it, by a point of small dimensions, it may claim to be united to the territory into which it extends, by virtue of an order in council.

Section 9. Execution of the Plan by Parcel.—When the boundaries of the parish shall be determined, and its territory divided into parcels, the execution of the plan by parcel shall be proceeded on.

The plan shall be executed according to the following forms, in cities and towns, when the superficies occupied by houses is easily known. After the title of the proprietors have been ascertained, this superficies can be delineated without difficulty.

Section 10. Calculations of Contents.—The conductor of the survey shall calculate and form a catalogue of the contents of all the parcels; he shall form a second catalogue of calculations destined to control the first.

Section 11. Table showing Proprietors and Properties.—The calculations of contents being completed, the conductor of the survey shall complete the indicative table, which shall have been already received in the parish at the moment of forming the plan; the names of the proprietors, the situation, and the nature of each parcel. The columns of this table reserved for the different qualities shall be filled up by the comptroller.

Vide Table No p. 172.

Section 12. Certificates of Contents.—In order to acquaint proprietors of the nature and contents of their properties, the conductor of the survey shall insert in a certificate for each proprietor, all the parcels which are dispersed under his name in the indicative table.

Vide Table No. p. 173.

Section 13. Recapitulative Return of Certificates.—There shall be formed by the conductor of the survey a recapitulative state, intended to represent, in alphabetical order, the name of each proprietor, the total of the contents of his certificate. This state is terminated by a recapitulation, of which the total should represent the contents, subject to impost of the whole parish.

Vide Table No. p. 173.

Section 14. Communication of Certificates to Proprietors.—The certificates shall be communicated to each proprietor by the surveyor who shall make the plan; he shall be present for this purpose in the parish; he will call upon the proprietors, and, in their absence,

absence, on their agents, and point out to them the articles of property inserted in their certificates, and shall excuse the corrections pointed out as just in the certificate and the indicative table. Each certificate shall be signed by the proprietor and surveyor, and for those who cannot sign, by the mayor or chief officer in cities and towns, and by ——— for the estates situated in the country.

The surveyor who shall have communicated the certificates, shall make a report of them to the conductor of the survey, who shall transmit them with the indicative table to the director of contributions.

Copy of Plan and General Table.—The minute of the plan will be sufficient for all the information which the administration of the contribution may require; the conductor of the survey shall deliver a copy of this plan, which is intended for the parish.

He shall form from the leaves of the parcel a general table plan, representing the circumscription of the parish, its division into parcels, the principal roads, the mountains, the rivers, the position of the chief places, the Crown lands and commons.

The conductor of the survey shall cause two copies to be made, one of which shall be placed at the head of the map destined for the parish, and the other shall be rendered useful in the execution of the map of France.

In order to fulfil this last object, the plans, after their conversion into a general table, shall be reduced to an uniform scale of 1 to 10,000.

Times of Payment to the Conductor of the Survey.—The remuneration of the chief geometrician is divided into five equal payments.

The first fifth when he shall transmit the declaration in duplicate of the boundary of the parishes under survey, of their division into parcels, the trigonometrical delineation, and the register of calculations.

The second fifth when the surveyors are on the land to proceed with the plan.

The third fifth when the survey of the land is half executed, and that this degree of advancement is certified by the conductor of the survey.

The fourth fifth when the surveyor of the lands of the parishes shall be finished, that the plans shall have been calculated, the certificate of contents rectified, and that these certificates, the indicative tables, and the outlines of plans destined for the valuators, shall have been submitted to the director.

The last fifth when the conductor of the survey shall have delivered to the director the atlas bound, destined for each parish, and the two collective tables.

In fifteen days which shall follow the last payment, the conductor of the survey shall be bound to transmit to the Government a return, margined by the surveyors who have taken the acreage, proving the payment of their remuneration, and a certificate from the chairman of valuators in each parish, attesting that they have paid the guides, from whom they have gained intelligence respecting the nature and quality of the lands.

TABLES referred to in the General Regulations for executing the Cadastral Operations in *France*.

TABLE No. 1.

Commune of .

Indicative Table of the Proprietors and their Properties.

Section .

The Metrical Acre is worth Local Measure.

Names, Professions, and dence of Proprietors.	No. of the Plan.		District or Section.	Nature of the Properties.	Extent		Classified on the Land.
	Provisionary.	Definitive.			In Metrical Measure.	In Local Measure.	

RECAPITULATION of the Bottom of each Page.

No. of the Pages.	Extent in Metrical Measure.	No. of the Pages.	Extent in Metrical Measure.	No. of the Pages.	Extent in Metrical Measure.	No. of the Pages.	Extent in Metrical Measure.
					Total Contents of objects Taxable - -		
					Objects not Taxable :		
					Roads - - -		
					Public Places - -		
					Rivers and Rivulets -		
					Churches - - -		
					Total of the Extent not Taxable - -		

TABLE No. 2.

Commune of

PARTICULARS of the Properties of

living at

Section.	Number of Plan.	Names of Places.	Nature of Properties.	Extent In Metrical Measure.	Extent In Local Measure. Daily Labour.	Fathoms.	Feet.	Observations.
A	9	Meadows (inclosures.)	Underwood (woods)	0 80 0	2	10	5	
	15	Ditto - -	Arable land - -	3 12 0	8	20	9	
B	60	Large oaks -	Ditto - -	2 36 25	6	21	3	
C	166	Village - -	House - - -	0 0 70	0	1	7	
	167	Ditto - -	Garden - -	0 1 50	0	3	10	

The undersigned declare the present statement to be exact and conformable to the property which I possess in this commune.

TABLE No. 3.

RECAPITULATION of the Contents of the Statements.

Names, Professions, and Residences of the Proprietors.	Extent. Total of each separate Statement in Metrical Measure.	Revenue Taxable.	Names, Professions, and Residences of the Proprietors.	Extent. Total of each separate Statement in Metrical Measure.	Revenue Taxable.

Appendix, No. 4.

RECAPITULATION of the Bottom of each Page.

No. of the Pages.	Extent.	Revenue.	No. of the Pages.	Extent.	Revenue.	Number of the Pages.	Extent.	Revenue.
						General Total -		
						Contents of the Extent and of the Revenue -		

TABLE No. 4.

VERBAL PROCESS of the Municipal Council's Deliberations; containing,

1st. The Nomination of the Proprietors who have the Distribution of the Funds.
2d. The fixing the Number of the Classes in which the different Properties should be distributed.
3d. The establishment of the Proportion which ought to exist between the Price of the First Class of the four principal natures of Culture.
4th. The Tariff of the Valuations of each Class of each nature of Property.

To-day, we, members of the municipal council, and proprietors, convoked extraordinary by the mayor, under the order of the préfet bearing date , are united in the usual place of sittings, in order to proceed, in the presence of the inspector of the direct contribution, to the operations prescribed by the above statements.

Nomination of the Proprietors who have the distribution of the Funds.

We have first named for the classification of the different properties of the commune, Mess. , foreign proprietors, and in their absence, Mess. , their farmers and stewards

These proprietors, which we acknowledge possessing a perfect knowledge of the different parts of the territory, have the means to unite for each section the number of arbitrators which they may judge needful to operate regularly.

Fixing the Number of Classes in which the different Properties ought to be distributed.

After the general acknowledgment which has been made of the territory, we have fixed the number of classes,—

For the arable lands, at
For the meadows - at
&c. &c. &c.

The houses will be divided into classes.

The types for the classification and valuation of the funds are fixed as follows:

Lands:

1st Class lands of Mr.	Section, No. of plan.
2d Class ditto of Mr.	Ditto - ditto.
&c. &c. &c.	

Meadows:

1st Class of meadows of Mr.	Section, No. of plan.
2d Class - ditto of	Ditto - ditto.
&c. &c. &c.	

Proportion which ought to exist between the Price of the First Class of the four principal Natures of Culture.

In order to establish the equal proportion of a valuation between the different natures of culture, we have sought the proportion which the price of the first class of meadows, vineyards, underwoods, &c. might bear to the first class of arable lands.

We have decreed the net revenue of the first class of arable lands ought to be carried to
That proportionally the net revenue of the first class of the meadows ought to be of
That of the first class of the vineyards, of
Ditto of the underwood, of
&c. &c. &c.

The Tariff of a Valuation of each Class of each Nature of Property.

In order to establish the most perfect proportional equality between the valuation of each class of each nature and culture, we have formed the following Table:

Nature of the Properties.	Class.	Price of Local Measure.	Price of Surveying.
Arable lands - - - - - - -	1 2 3 4 5		
Meadow lands - - - - - - -	1 2 3 4 5		
Vineyards - - - - - - - -	1 2 3 4 5		
Underwood - - - - - - - -	1 2 3 4		
Pasture - - - - - - - -			
Pleasure gardens - - - - - -			
Kitchen ditto - - - - - - -			
&c. &c.			
Houses - - - - - - - -	1 2 3 4 5 6 7 8 9 10		
Water mill - - - - - - - -			

Made at the

the Mayor President of the Assembly.

The Inspector of the Direct Contributions.

TABLE No. 5.

Department of

District of

NATURE of the SECTIONS of the Property not Built and Built.

Section aforesaid.

Metrical Acre, worth Local Measure.

Names, Profession, and Residence of Proprietors.	Number of the Plan.	Name of Places.	Nature of the Property.	Extent.	Classes.	Revenue.
						frs. cts.
Vernur (J. Louis)	1	Inclosure -	Arable - -	0 38 0	1	19 –
Williams, James	2	Ditto - -				
Bailey, James -	3					
	4					
Barnard, John -	5	Ditto - -	Meadow -	0 26 0	2	10 92
	6					
	7					
	8	Ditto - -	Pasture -	0 62 0	3	– 62
	9	Ditto - -	Underwood -	0 80 0	1	5 60
	10					
	11	Ditto - -	Vineyards -	1 22 0	1	85 40
	12	Ditto - -	House - -	- - -	2	20 –
	13					
	14					
	15					
	16					

RECAPITULATION of the Extent and Revenue at the Bottom of each Page.

Number of the Page.	Extent.	Revenue.	Number of the Page.	Extent.	Revenue.	Number of the Page.	Extent.	Reve
		fr. cts.						
1	23 73 20	973 67						

TABLE No. 6.

EXTRACT of the Numbers of the same Nature of Properties Not Built, to attain the Recapitulation hereafter.

No. of the Plan.	Extent.	Classification.					Application of the Table of Classification.					TO of Rev
		1st Class.	2d Class.	3d Class.	4th Class.	5th Class.	1st Class.	2d Class.	3d Class.	4th Class.	5th Class.	
	ARABLE LANDS:						*fr. cts.*	*fr. cts.*	*fr. cts.*	*fr. cts.*	*fr. cts.*	*fr*
1	0 38 0	0 38 0	- -	- -	- -	- -	19 –	- -	- -	- -	- -	19
2	0 77 0	- -	0 77 0	- -	- -	- -	- -	27 72	- -	- -	- -	27
3	13 18 0	4 39 33	4 39 33	4 39 34	- -	- -	219 66	158 16	79 8	- -	- -	456
4	1 10 0	- -	- -	1 10 0	- -	- -	- -	- -	19 80	- -	- -	19
5	3 12 0	- -	- -	1 56 0	1 56 0	- -	- -	- -	28 8	14 4	- -	42
6	0 17 0	- -	- -	- -	- -	0 17 0	- -	- -	- -	- -	– 85	–
	18 72 0	4 77 33	5 16 33	7 5 35	1 56 0	0 17 0	236 68	126 96	126 96	14 4	– 85	566
	VINEYARDS:											
11	1 22 0	1 22 0	- -	- -	- -	- -	85 –	- -	- -	- -	- -	85
	MEADOWS:											
5	0 26 0	- -	0 26 0	- -	- -	- -	- -	10 92	- -	- -	- -	10
6	1 42 0	1 42 0	- -	- -	- -	- -	88 4	- -	- -	- -	- -	88
7	0 20 0	- -	- -	0 20 0	- -	- -	- -	- -	4 –	- -	- -	4
	1 88 0	1 42 0	0 26 0	0 20 0	- -	- -	88 4	10 92	4 –	- -	- -	102
	UNDERWOODS:											
9	0 80 0	0 80 0	- -	- -	- -	- -	5 60	- -	- -	- -	- -	5
10	0 42 0	- -	0 42 0	- -	- -	- -	- -	2 10	- -	- -	- -	2
	1 22 0	0 80 0	0 42 0	- -	- -	- -	5 60	2 10	- -	- -	- -	7
	PASTURES:											
8	0 62 0	- -	- -	0 62 0	- -	- -	- -	- -	62 –	- -	- -	–
	SITE OF PROPERTIES BUILT:											
12	0 1 20	0 1 20	- -	- -	- -	- -	– 60	- -	- -	- -	- -	–
13	0 5 0	0 5 0	- -	- -	- -	- -	2 50	- -	- -	- -	- -	2
14	0 3 0	0 3 0	- -	- -	- -	- -	1 50	- -	- -	- -	- -	1
	0 9 20	0 9 20	- -	- -	- -	- -	4 60	- -	- -	- -	- -	4

EXTRACT of PROPERTY BUILT.

No. of the Plan.	NUMBER. 1. Class.	2. Class.	3. Class.	4. Class.	5. Class.	6. Class.	7. Class.	8. Class.	9. Class.	10. Class.	Property not capable of being Classed.	REVENUE. 1. Class.	2. Class.	3. Class.	4. Class.	5. Class.	6. Class.	7. Class.	8. Class.	9. Class.	10. Class.	Property capable of being Classed.
HOUSES:																						
12	–	1	–	–	–	–	–	–	–	–	– –	–	20	–	–	–	–	–	–	–	–	–
TILE SHEDS:																						
13	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	–	–	–	50 *fr.*
WATER MILLS:																						
14	–	–	–	–	–	–	–	–	–	–	1	–	–	–	–	–	–	–	–	–	–	100

RECAPITULATION of the Contents and Revenue Assessable of the PROPERTIES NOT BUILT.

NATURE of the PROPERTIES.	Class.	CONTENTS. Per Class.	CONTENTS. Nature of the Property.	Value of the Acre.	REVENUE ASSESSABLE. Per Class.	REVENUE ASSESSABLE. Nature of the Property.
				fr.	*fr. cts.*	*fr. cts.*
Arable Lands - - -	1	4 77 33	18 72 0	50	238 66	566 39
	2	5 16 33		36	185 88	
	3	7 5 34		18	126 96	
	4	1 56 0		9	14 4	
	5	0 17 0		5	– 85	
Vineyards - - - -	1	1 22 0	1 22 0	70	85 40	85 40
	2	- - -		- -	- - -	
	3	- - -		- -	- - -	
	4	- - -		- -	- - -	
	5	- - -		- -	- - -	
Meadows - - - -	1	1 42 0	1 88 0	62	88 4	102 96
	2	0 26 0		42	10 92	
	3	0 20 0		20	4 –	
Underwood - - - -	1	0 80 0	1 22 0	7	5 60	7 70
	2	0 42 0		5	2 10	
Pastures - - - -	3	0 62 0	0 62 0	1	– 62	– 62
Site of Property Built - -	1	0 90 20	0 90 20	50	4 60	4 60
			23 72 20			767 67

(*continued*)

Appendix, No. 4.

PROPERTIES BUILT.

Nature of the Property.	Classes.	Number.	Value according to the Table.	Revenue Assessable. Per Class.	Revenue Assessable. Nature of Property.
			fr.	*fr.*	*fr.*
Houses	1	-	-	-	20
	2	1	20	20	
	3	-	-	-	
	4	-	-	-	
	5	-	-	-	
	6	-	-	-	
	7	-	-	-	
	8	-	-	-	
	9	-	-	-	
	10	-	-	-	
Tile Sheds	-	1	50	50	50
Water Mills	-	1	100	100	100
		3			170

SUMMARY:

	Extent.	Revenue.
		fr. *cts.*
Properties Not Built	23 75 20	767 67
Ditto Built	- - -	170 –
TOTAL	23 75 20	937 67
Objects not Assessable:		
Churches and Burial Grounds		
Roads and Public Places		
Rivers and Brooks		
GENERAL TOTAL of the Section		

Made at the

The Director of the Direct Contributions.

TABLE No. 7.

DEPARTMENT of District of

Matrix of the Landed Property of the Commune of

RECAPITULATION of the Extent of the Assessable Revenue:

PROPERTY NOT BUILT.

Nature of the Property.	Class.	Extent. Per Class.	Extent. Nature of Property.	Table of Valuation. In Local Measure.	Table of Valuation. In Metrical Measure.	Assessable Revenue. Per Class.	Assessable Revenue. Nature of Property.
Arable Lands	1						
	2						
	3						
	4						
	5						

Nature of the Property.	Class.	Extent.		Table of Valuation.		Assessable Revenue.	
		Per Class.	Nature of Property.	In local Measure.	In Metrical Measure.	Per Class.	Nature of Property.
Vineyards - - -	1 2 3 4 5						
Meadows - - - -	1 2 3 4 5						
Gardens - - - -	1 2 3						
Pasture - - -	1 2 3						

PROPERTIES BUILT ON.

Nature of Property.	Classes.	Number.	Valuation of Property Built.	Revenue Assessable.	
				Per Class.	Nature of Property.
Houses - - - - -	1 2 3 4 5 6 7 8 9 10				
Water Mills - - -					
Tile Sheds - - - -					

SUMMARY:

	Extent.	Revenue Assessable.
Property Not Built - - - - -		
Property Built - - - - - -		
TOTAL - - -		
Detail of Objects not Assessable:		
Churches and Burial Grounds -		
Roads and Public Places - -		
Rivers and Brooks - - -		
GENERAL TOTAL - - -		

Fixed at the sum of the present Matrix, of which a copy will be deposited at the Mayor Court, and another in the offices for the direction of the Direct Contribution.

The Prefect of the Department.

(*continued*)

Names, Professions, and Residences of the Proprietors and Tenants.	YEARS.	INDICATION.				EXTENT ASSESSABLE.		CLASS.	REVENUE.		Sheets of the Matrix from whence are Drawn and where are Passed the Articles Sold or Bought.
		Number of the Section.	Number of the Plan.	County of	Nature of the Property.	By Parcel.	TOTAL.		By Parcel.	TOTAL.	
Brochet, Remi, a proprietor.	1821	A.	9	- -	- -	0 80 0	6 30 45	1	5 60	4 3 87	5
	1821	- -	15	- -	- -	3 10 0	- -	3 4	48 12	- -	5 9
	1821	B.	60	- -	- -	2 36 25	- -	2	85 05	- -	5 9
	1821	C.	166	- -	- -	- -	- -	6	10 –	- -	5
	1821	- -	166	- -	- -	0 0 75	- -	1	– 35	- -	5
	1821	- -	167	- -	- -	0 1 50	- -	1	– 75	- -	5

TABLE No. 8.

Advice to the Proprietors.

Condition of the Section and Matrix of the Catalogue.

The Commune

Sir,

You are informed that the states of the sections and matrix roll of your commune have been remitted to the mayor, to be given and explained to all the proprietors who wish to consult them.

You have already been informed, by the bulletin which you have received, of the extent of your property, to appeal against the errors of measurement, if any exist.

You have to-day to examine if any of the articles of your property have been assessed too high with respect to the neighbouring properties of the same nature; you may in that case appeal upon unstamped paper, directed to the Under-Prefect; it will be taken cognizance of, and judged after the usual form.

You have six months to appeal from the day of the publication of the catalogue, which you have been apprised of by the printed sheet on your part.

The Director of the Direct Contributions.

TABLE No. 9.

Declaration of Changes.

District of

Mr. carried into the matrix roll, folio , declared to have been received from the parts or portions of parts hereafter specified.

Page of the Matrix wherein the Parcels are noted.	INDICATION.			Nature of the Property.	Extent.	Class.	Revenue.	Observations.
	The Section.	Number of the Plan.	County of the said Place.					

Received, for the publishing of the present declaration, containing lines, the sum of .

To Mr. , Comptroller of the Direct Contributions.

Signature of the Declaration.

TABLE No. 10.

CHANGES OF THE YEAR 1821.

District of

The Former and Present Residence of the Proprietors to which the Changes are Assessed in the Year 1821.

Number of the Matrix, in which are inscribed the Sellers and the Buyers.	NAME of the SELLER, and of the PURCHASERS.	Former Situation. Extent.	Former Situation. Revenue.	Present Situation. Extent.	Present Situation. Revenue.	Number of Parcels. Added.	Number of Parcels. Curtailment.	Total of the Number of Parcels, from which are to be calculated the Indemnity of the Director of the Comptroller.
			fr. cts.		fr. cts.			
1	Brochet (Remi) -	6 30 45	143 87	- -	- -	–	8	8
5	- - - -	6 60 80	120 58	9 63 13	200 87	6	–	6
9	- - - -	0 3 0	101 50	2 74 12	63 58	2	2	4
7	Royer (Veuve) -	1 54 20	169 42	1 57 20	250 92	2	1	3
3	Caulier (Clement) -	14 75 39	541 25	14 80 59	538 40	1	–	1
		28 70 4	1 76 62	28 75 4	1 53 77	11	11	22
	Former Situation - - - - -			28 70 4	1 76 62			
	Difference - { Surplus - - -			0 5 0	—			
	Difference - { Less - - -			- -	22 85			
	Effect of Difference:							
	Houses demolished - - - - -			- -	20 –			
	Lands prepared for the Waters - - -			0 10 0	4 20			
				0 10 0	24 20			
	Lands prepared for Culture - - -			0 5 0	1 35			
	Similar Difference - - - -			0 5 0	22 85			

Appendix, No. 5.

COMPARISON of the AMOUNT of VALUE, as given in the GENERAL VALUATION of *Ireland*, with the Actual RENTS, and also with the POOR LAW VALUATION in certain Districts, together with the Proportions which these Valuations bear to the Rents in those Districts.

BARONY.	PARISH.	Number of Townlands.	Value, including Houses.	Poor Law.	High Rent.	Rent to Valuation Lists.	Rent to Poor Law Valuation.	—
COUNTY OF MAYO:			£.	£.	£.	Per £. s. d.	Per £. s. d.	
Tirawley - -	Addergoole - -	20	1,778	- -	2,597	— 6 4	- -	- - In Castlebar Union.
	Ardagh - - -	10	1,283	1,091	1,961	— 6 11	— 8 10	
	Ballynahaglish -	20	1,875	1,532	2,719	— 6 2	— 8 9	
	Ballysakeery - -	16	2,588	2,352	3,950	— 6 10	— 8 1	
	Crossmolina - -	45	4,163	3,472	5,746	— 5 6	— 7 11	
	Doonfeeny - -	20	1,294	1,087	1,659	— 4 5	— 6 11	
	Kilbelfad - -	11	1,011	750	1,405	— 5 7	— 9 4	
	Kilbride - - -	2	161	137	213	— 5 0	— 7 1	
	Kilcummin - -	7	908	782	1,329	— 6 3	— 8 3	
	Kilfian - - -	17	1,814	1,459	2,837	— 7 2	— 9 9	Ballina Union.
	Kilmoremoy - -	13	1,678	1,581	2,573	— 6 11	— 7 8	
	Lackan - - -	4	345	334	513	— 6 7	— 7 0	
	Moygownagh - -	16	850	755	1,273	— 6 8	— 8 2	
	Rathreagh - -	7	655	555	975	— 6 6	— 8 7	
	Templemurry - -	7	572	504	795	— 5 7	— 7 4	
	TOTAL - - -	215	20,975	- -	30,545	— 6 3		

[(continued)

BARONY.	PARISH.	Number of Townlands.	Value, including Houses.	Poor Law.	High Rent.	High Rents to Valuation Lists.	High Rents to Poor Law Valuation.	—
			£.	£.	£.	Per £. s. d.	Per £. s. d.	
COUNTY OF MAYO—*continued.*								
Gallen	Attymass	13	1,560	1,445	2,266	—6 3	—7 3	Ballina Union.
	Bohola	20	2,321	2,715	3,564	—6 11	—4 9	
	Kilconduff	21	2,096	2,044	3,145	—6 8	—7 0	
	Kildacommoge	13	1,589	1,929	2,570	—7 8	—5 0	
	Kilgarvan	8	1,260	1,103	1,977	—7 3	—8 10	Ballina Union.
	Killasser	46	4,289	4,927	6,383	—6 7	—4 7	
	Killeedan	18	1,753	1,908	2,644	—6 9	—5 7	
	Meelick	22	1,991	2,399	3,138	—7 4	—4 8	
	Templemore	22	3,258	3,838	5,120	—7 3	—5 0	
	Toomour	8	986	1,311	1,418	—6 2	—1 6	
	TOTAL	191	21,103	23,619	32,225	—6 8		
Burrishoole	Achill	13	740	-	1,072	—6 2		
	Aghagower	11	661	-	862	—4 8		
	Burrishoole	71	3,521	-	4,642	—4 10		
	Islandeady	10	799	-	1,181	—6 6		
	Kilmaclasser	6	357	-	432	—3 3		
	Kilmeena	5	247	-	409	—7 11		
		34	2,590	-	3,058	—3 1	-	- - Let lately by valuation.
	TOTAL, exclusive of the 34 Townlands lately let	116	6,325	-	8,598	—5 3		
Carra	Aglish	20	1,565	-	2,092	—5 —		
	Ballintober	16	1,528	-	2,332	—6 11		
	Ballyhean	10	514	-	730	—6 0		
	Breaghwy	9	414	-	674	—7 8		
	Burriscarra	6	338	-	448	—4 10		
	Drum	15	996	-	1,378	—5 7		
		12	611	-	602	+0 3	-	- - Let lately by valuation.
	Islandeady	6	292	-	425	—6 3		
	Kildacommoge	9	743	-	940	—4 2		
	Manulla	13	980	-	1,351	—5 6		
	Rosslee	8	871	-	1,132	—4 7		
	Turlough	22	1,010	-	1,337	—4 11		
		5	502	-	508	—— 3		
	TOTAL, exclusive of 12 Townlands let lately by Valuation	134	9,251	-	12,839	—5 7		
COUNTY OF CAVAN:								
Castlerahan	Castlerahan	15	2,716	-	4,285	—7 4		
	Crosserlough	11	1,872	-	2,553	—5 4		
	Denn	4	509	-	684	—5 1		
	Killinkere	19	2,866	-	4,035	—5 9		
	Loughan or Castlekeeran	1	67	-	93	—5 7		
	Lurgan	19	2,213	-	2,980	—5 1		
	Mullagh	14	2,455	-	3,357	—5 4		
	Munterconnaght	8	2,055	-	2,629	—4 4		
	TOTAL	91	14,753	-	20,616	—5 8		
Tullygarvey	Annagh	27	3,113	-	4,655	—6 7		
	Drumgoon	22	2,028	-	2,928	—6 1		
	Drung	23	2,438	-	3,507	—6 1		
	Kildrumsherdan	19	2,590	-	3,503	—5 2		
	Larah	9	1,270	-	1,705	—5 1		
	TOTAL	100	11,439	-	16,298	—5 11		
Castlerahan	Denn	1	72	-	93	—4 6	-	-
	Mullagh	2	942	-	1,283	—5 3	-	-
	TOTAL	3	1,014	-	1,376	—5 3	-	-
Upper Loughtee	Annagelliff	3	367	-	505	—5 5	-	-
	Killinkere	3	553	-	680	—3 8	-	-
	Larah	7	808	-	1,016	—4 1	-	-
	Lavey	4	431	-	470	—1 8	-	-
	TOTAL	17	2,159	-	2,671	—3 10	-	-

One estate.

BARONY.	PARISH.	Number of Townlands.	Value, including Houses.	Poor Law.	High Rents.	High Rents to Valuation Lists.	High Rents to Poor Law Valuation.	—
COUNTY OF CARLOW:			£.	£.	£.	Per £. s. d.	Per £. s. d.	
Idrone, East	Agha	5	2,419	2,950	3,376	— 5 8	— 2 6	
	Ballyellin	4	458	622	730	— 7 5	— 3 0	
	Clonygoose	7	1,028	1,264	1,541	— 6 7	— 3 7	
	Dunleckny	6	1,104	1,283	1,595	— 6 2	— 3 10	
	Fennagh	6	862	1,033	1,103	— 4 4	— 1 3	
	Killinane	1	387	398	506	— 4 8	— 4 3	
	Kiltennell	4	580	708	777	— 5 0	— 1 9	
	Lorum	5	2,183	2,312	3,013	— 5 6	— 4 7	
	Myshall	1	164	143	207	— 4 2	— 6 2	
	Nurney	5	1,606	1,856	2,299	— 6 0	— 3 10	
	Sliguff	9	2,454	2,938	3,576	— 6 3	— 3 6	
	TOTAL	53	13,245	15,507	18,723	— 5 10	— 3 5	
Forth	Aghade	3	637	713	842	— 4 10	— 3 0	
	Ardoyne	5	1,017	1,398	1,513	— 6 6	— 1 6	
	Ballon	10	1,621	1,824	2,247	— 5 6	— 3 9	
	Barragh	5	836	1,089	1,198	— 6 0	— 1 9	
	Fennagh	5	788	957	1,144	— 6 2	— 3 3	
	Gilbertstown	5	1,482	1,643	2,021	— 5 4	— 3 8	
	Kellistown	3	256	293	365	— 6 0	— 4 0	
	Myshall	6	1,127	1,255	1,602	— 5 11	— 4 3	
	Templepeter	6	458	525	646	— 5 9	— 3 8	
	Tullowmagimma	2	432	516	606	— 5 8	— 3 0	
	TOTAL	50	8,654	10,213	12,184	— 5 9	— 3 3	
COUNTY OF WICKLOW:								
Arklow	Arklow	29	3,000	- -	4,059	— 5 2		
	Ballintemple	3	649	- -	953	— 6 4		
	Castlemacadam	3	257	- -	386	— 6 8		
	Drumkay	2	200	- -	267	— 5 0		
	Dunganstown	25	4,764	- -	6,793	— 6 0		
	Ennereilly	8	1,629	- -	2,167	— 5 0		
	Kilbride	11	1,755	- -	2,120	— 3 5		
	Kilcommon	5	485	- -	889	— 9 1		
	Killahurler	7	725	-	1,100	— 6 10		
	Redcross	13	2,385	- -	3,443	— 6 2		
	TOTAL	107	16,259	- -	22,883	— 5 9		
Talbotstown, Lower	Blessington	7	1,293	- -	1,747	— 5 2		
	Boystown	8	919	- -	1,568	— 8 3		
	Burgage	2	635	- -	906	— 6 0		
	Crehelp	2	1,070	- -	1,320	— 3 9		
	Donard	12	720	- -	1,262	— 8 7	- -	Sublet.
	Dunlavin	11	1,788	- -	2,517	— 5 9		
	Hollywood	11	930	- -	1,533	— 7 10		
	Kilbride	11	1,225	- -	1,889	— 7 0		
	Tober	7	904	- -	1,359	— 6 8		
	TOTAL	71	9,484	- -	14,101	— 6 6		

Appendix, No. 6.

COUNTY OF CARLOW.—Barony of Forth.

Appendix, No. 6.

Field-Book of part of the Parish of Ardoyne.

FIELD-BOOK OF PART OF THE PARISH OF ARDOYNE.

Townland of *Broomville* or *Chlonachona*.

No.	Subdenominations and Observations.	Quantity.			Rate per Statute Acre.		Amount of Land.			Amount of Houses, One-third being Deducted.		
		A.	R.	P.	s.	d.	£.	s.	d.	£.	s.	d.
1	Arable; sandy clay, and some good moory clay; grassy, deep; on sandy clay subsoil - - - - - -	24	3	9	15	6	19	4	5			
	Also poor moory and sandy clayey arable, and coarse pasture - - -	7	2	0	10	3	3	16	11			
	Also inferior sour pasture, on wet bog and sandy moor - - - -	2	0	0	5	6	–	11	–			
	Also waste at houses - - - -	0	1	0	—			—				
2	Arable; soft, sandy clay, and cold clay; uneven; half better; medium depth, on sandy clay subsoil - - -	32	0	19	14	6	23	5	8			
	Also poor green and rushy and moory bottoms; very sour, bad herbage -	16	1	0	5	–	4	1	3			
	Also waste at houses - - - -	0	0	15	—			—				
3	Pasture; coarse, green, on moory clay and bog; uneven, one-third inferior; lies well - - - - - - -	13	1	27	8	3	5	10	8			
	Also sandy and gravelly clayey arable, very grassy - - - - - -	2	1	0	17	–	1	18	3			
	Also very poor pasture, on cut bog -	5	3	0	3	–	–	17	3			
4	Arable; sandy and gravelly clay; deep; soft; on soft sandy and gravelly clay subsoil - - - - - - -	55	3	2	18	–	50	3	8			
	Also inferior, steep, sandy and gravelly soil, and some moory arable and pasture - - - - - - -	2	2	0	13	6	1	13	9			
	Also waste at houses - - - -	0	2	20	—			—				
5	Arable; moory, sandy and gravelly soil; grassy; part flat and wet; shallow; on gravelly and sandy subsoil; one-fifth under plantation - - -	31	1	34	9	6	14	18	10			
6	Arable and pasture; flat, moory, and gravelly bottoms; spots grassy; medium depth; on gravelly and moory clay subsoil - - - - - -	38	1	33	10	3	19	14	1			
	Also better pasture, on gravelly clay -	3	2	0	15	–	2	12	6			
	Houses:											
1	James Butler (house and offices) - -	-	-	-	-	-	-	-	-	50	–	–
2	Ditto - - - ditto - - -	-	-	-	-	-	-	-	-	8	–	–
	Total - - -	236	2	39	-	-	148	8	3	58	–	–

2 March 1844. *Robert Purdon*, Valuator (valued land).

15 March 1842. *John Cuming*, Valuator (valued houses).

Appendix, No. 6.

Field-Book of part of the Parish of Ardoyne.

TOWNLAND of *Ballinastraw*.

No.	Subdenominations and Observations.	Quantity.			Rate per Statute Acre.		Amount of Land.			Amount of Houses, One-third being Deducted.		
		A.	R.	P.	s.	d.	£.	s.	d.	£.	s.	d.
1	Arable; sandy clay; a little cold; grassy; deep; on sandy clay subsoil - -	13	1	7	19	–	12	12	6			
	Also sandy, moory arable - - -	1	0	0	14	6	–	14	6			
	Also green and rocky pasture, on moory clay - - - - - - -	3	2	0	6	6	1	2	9			
	Also waste at houses - - - -	0	0	10	—		—					
2	Arable; sandy and gravelly clay; deep; one-fourth inferior; on gravelly and sandy clay subsoil - - - -	11	1	0	19	–	10	13	9			
	Also inferior, light, sandy and gravelly arable - - - - - - -	3	0	0	14	6	2	3	6			
	Also waste at houses - - - -	0	0	10	—		—					
3	Pasture; green and rocky; about one-third better; soil, poor sandy moor and cold clay - - - - - -	6	1	15	4	6	1	8	6			
	Also cold, sandy, moory, and clayey arable - - - - - - -	0	3	0	8	6	–	6	4			
4	Arable; gravelly and sandy clay; deep; on gravelly, sandy, clay subsoil -	7	0	23	17	–	6	1	5			
	Also inferior gravelly and sandy arable	4	3	0	11	9	2	15	9			
	Also green and rocky pasture steep -	2	3	0	3	6	–	9	7			
	Also waste at houses - - - -	0	0	20	—		—					
	Also half river - - - - -	1	0	0	—		—					
5	Arable; cold, sandy clay; grassy; medium depth; on sandy clay subsoil -	9	2	0	13	–	6	3	6			
6	Arable; sandy and gravelly clay; deep; soft; on sandy clay subsoil - -	5	2	27	17	–	4	16	4			
	Also inferior gravelly arable, interspersed with large stones - - - -	5	1	0	12	3	3	4	4			
	Also steep, green, and rocky shrubby pasture - - - - - - -	1	0	0	3	6	–	3	6			
	Also waste at houses - - - -	0	0	10	—		—					
	Also water in half river - - -	0	2	30	—		—					
7	Arable; sandy and gravelly clay; deep; one-fourth inferior; on sandy clay subsoil - - - - - - -	19	2	26	17	–	16	14	3			
	Also cold, sandy, moory arable, and coarse green pasture - - -	3	1	0	11	3	1	16	7			
	Also steep, green, and rocky pasture; one-half better - - - -	5	0	0	4	6	1	2	6			
	Also waste at houses - - - -	0	0	15	—		—					
	Also water in half river - - -	0	3	20	—		—					
8	Arable; sandy and gravelly clay; soft; deep; on soft, sandy, and gravelly clay subsoil; part moory - - -	7	1	28	16	–	5	18	9			
	Also inferior sandy and moory arable; medium depth - - - -	1	1	0	11	9	–	14	8			
9	Arable; cold, sandy, moory clay; grassy; medium depth; on sandy clay subsoil	5	0	34	11	9	3	1	2			
	Also deep, sandy, clayey arable - -	3	1	0	18	–	2	18	6			
	Also cold, moory arable, and coarse green pasture - - - - - -	1	3	0	7	3	–	12	8			
10	Arable; light sandy clay, and cold, moory, and sandy clay; medium depth; on sandy clay subsoil - - - - -	9	3	20	13	–	6	8	4			
	Also poor moory arable, and coarse pasture - - - - - - -	1	0	0	6	3	–	6	3			
	Also waste at houses - - - -	0	0	15	—		—					
11	Arable; cold, shallow, sandy moor, and moory clay; on sandy and gravelly clay subsoil; one-half better - -	6	1	3	9	–	2	16	5			
12	Arable; sandy and gravelly clay; part a little cold; grassy; deep; on sandy and gravelly clay subsoil - - -	10	3	14	18	–	9	15	–			
	Also waste at houses - - - -	0	0	10	—		—					

Appendix, No. 6.

Field-Book of part of the Parish of Ardoyne.

No.	Subdenominations and Observations.	Quantity. A.	R.	P.	Rate per Statute Acre. s.	d.	Amount of Land. £.	s.	d.	Amount of Houses, One-third being Deducted. £.	s.	d.
13	Arable; deep, sandy, and gravelly clay, on sandy and gravelly clay subsoil -	2	1	4	18	–	2	–	11			
	Also waste at houses - - - -	0	0	10	—			—				
14	Arable; deep, sandy, and gravelly clay; good for grass; on sandy clay subsoil	16	3	22	21	6	18	3	–			
	Also good green and rushy pasture, on sandy, moory, clay subsoil - -	3	0	0	12	6	1	17	6			
15	Pasture; coarse, green, and rushy bottoms; one-third much inferior; soil cold, sandy, moory clay - - -	8	3	38	10	–	4	9	10			
16	Arable; one-half good, deep, sandy and gravelly clay; one-half poor, cold, sandy, moory soil; medium depth; all on sandy clay subsoil; uneven -	6	1	13	15	6	4	18	1			
	Also poor, coarse, green, and rocky pasture; on moory and sandy subsoil -	2	1	0	6	9	–	15	2			
	Also waste at houses - - - -	0	0	15	—			—				
17	Arable; deep, sandy clay; good for grass; on sandy clay subsoil; lies well	12	3	11	19	–	12	3	6			
	Also moory and sandy, clayey arable, and green pasture; part rocky; grassy	9	2	0	12	–	5	14	–			
	Also sour, green, and rocky pasture, and cut out bog - - - -	1	3	0	3	6	–	6	1			
	Also waste at houses - - - -	0	0	10	—			—				
18	Pasture; good green bottoms; on shallow, moory, and sandy clay subsoil -	0	3	17	10	9	–	9	1			
	Also some pasture, on cut out bog -	0	1	0	4	6	0	1	1			
19	Arable; good, deep, sandy clay; soft, but good for grass; on sandy clay subsoil - - - - - - -	17	1	1	18	0	15	10	7			
	Also coarse, sour, green pasture; mostly cut out bog - - - - -	2	0	0	5	–	–	10	–			
	Also waste at houses - - - -	0	0	20	—			—				
20	Pasture; poor, coarse, green; on cut out bog; much injured by water - -	9	2	25	2	9	1	6	6			
	Also moory and sandy arable; one-third better; on sandy clay subsoil - -	2	3	0	10	9	1	9	6			
21	Pasture and arable; flat bottoms; very good for grass; soil sandy and moory; lies well; one-fifth soft, poor, sandy arable - - - - - - -	22	2	5	11	6	12	19	1			
22	Meadow, pasture, and arable; poor, moory bottoms; one-third grassy; cold; wet; shallow; on moory and sandy clay subsoil - - - -	5	2	18	8	–	2	4	10			
	Also poor, sour, coarse, green pasture; mostly on cut out bog - - -	3	1	0	3	–	–	9	9			
23	Arable; sandy and gravelly clay; one-third inferior; deep, on sandy and gravelly clay subsoil - - -	7	2	9	18	–	6	16	–			
	Also poor moory arable and coarse green pasture, on bog; part lately reclaimed	4	1	0	6	3	1	6	6			
	Also coarse sour pasture, on cut out bog	2	1	0	4	–	–	9	–			
24	Arable; sandy and gravelly clay; deep; on sandy and gravelly clay subsoil; one-fourth inferior - - - -	4	2	0	18	–	4	1	–			
	Also sandy, moory arable; medium depth; cold - - - - - -	0	2	0	12	6	–	6	3			
	TOTAL - - -	300	1	35	–	–	203	8	7	—		

There are no houses in this townland worth 5*l.* a year.

4 March 1842. *John Cuming*, Valuator (valued houses).

4 March 1844. *Robert Purdon*, Valuator (valued land).

Appendix, No. 6.

Applotment of part of the Parish of Ardoyne.

APPLOTMENT OF PART OF THE PARISH OF ARDOYNE.

TOWNLAND of *Broomville* or *Clonachona*.

No.	Subdenominations and Observations.	Quantity.			Rate per Statute Acre.		Amount of Land.			Amount of Houses, One-third being Deducted.		
		A.	R.	P.	s.	d.	£.	s.	d.	£.	s.	d.
A	William Butler, Esq.:											
1	Arable; sandy clay, and some good moory clay; grassy; deep; on sandy clay subsoil - - - - - -	24	3	9	15	6	19	4	5			
	Also poor moory and sandy clayey arable, and coarse pasture - - -	7	2	0	10	3	3	16	11			
	Also inferior sour pasture, on wet bog and sandy moor - - - - -	2	0	0	5	6	–	11	–			
	Also waste at houses - - - -	0	1	0	—		—					
	House and offices - - - - -	-	-	-	-	-	-	-	-	8	–	–
	TOTAL - - -	34	2	9	-	-	23	12	4	8	–	–
B	Mrs. Michael Pindar:											
2	Arable; soft sandy clay, and cold clay, uneven; half better; medium depth, on sandy clay subsoil - - -	32	0	19	14	6	23	5	8			
	Also poor green, and rushy and moory bottoms; very sour bad herbage -	16	1	0	5	–	4	1	3			
	Also waste at houses - - - -	0	0	15	—		—					
	TOTAL - - -	48	1	34	-	-	27	6	11	—		
C	Captain Butler:											
3	Pasture; coarse; green; on moory clay and bog; uneven; one third inferior; lies well - - - - - - - -	13	1	27	8	3	5	10	8			
	Also sandy and gravelly clayey arable; very grassy - - - - - -	2	1	0	17	–	1	18	3			
	Also very poor pasture, on cut out bog -	5	3	0	3	–	–	17	3			
4	Arable; sandy and gravelly clay; deep; soft; on soft sandy and gravelly clay subsoil - - - - - - - -	55	3	2	18	–	50	3	8			
	Also inferior deep sandy and gravelly soil; some moory arable and pasture	2	2	0	13	6	1	13	9			
	Also waste at houses - - - - -	0	2	20	—		—					
5	Arable; moory, sandy, and gravelly soil; grassy, part flat and wet; shallow; on gravelly and sandy subsoil; one-fifth under plantation - -	31	1	34	9	6	14	18	10			
6	Arable and pasture; flat, moory, and gravelly bottoms; spots grassy; medium depth; on gravelly and moory clay subsoil - - - - - -	38	1	33	10	3	19	14	1			
	Also better pasture, on gravelly clay -	3	2	0	15	–	2	12	6			
	House and offices - - - - -	-	-	-	-	-	-	-	-	50	–	–
	TOTAL - - -	153	2	36	-	-	97	9	–	50	–	–
	ABSTRACT:											
	Captain Butler - - - - - -	153	2	36	-	-	97	9	–	50	–	–
	William Butler, Esq. - - - - -	34	2	9	-	-	23	12	4	8	–	–
	Mrs. Michael Pindar - - - - -	48	1	34	-	-	27	6	11	—		
	TOTAL - - -	236	2	39	-	-	148	8	3	58	–	–

Appendix, No. 6.

Applotment of part of the Parish of Ardoyne.

TOWNLAND OF *Ballinastraw.*

No.	Subdenominations and Observations.	Quantity.	Rate per Statute Acre.	Amount of Land.	Amount of Houses, One-third being Deducted.
A	John Lyons:	A. R. P.	s. d.	£. s. d.	£. s. d.
22	Meadow, pasture, and arable; poor moory bottom; one-third grassy; cold; wet; shallow; on moory and sandy clay subsoil - - - - -	5 2 18	8 –	2 4 10	
	Also poor, sour, coarse, green pasture; mostly on cut out bog - - -	3 1 0	3 –	– 9 9	
	TOTAL - - -	8 3 18	- -	2 14 7	—
B	Hugh M'Donnell:				
23	Arable; sandy and gravelly clay; one-third inferior; deep; on sandy and gravelly clay subsoil - - -	7 2 9	18 –	6 16 –	
	Also poor moory arable and coarse green pasture; on bog; part lately reclaimed - - - - - - -	4 1 0	6 3	1 6 6	
	Also coarse sour pasture on cut out bog	2 1 0	4 –	– 9 –	
24	Arable; sandy and gravelly clay; deep; on sandy and gravelly clay subsoil; one-fourth inferior - - - - -	4 2 0	18 –	4 1 –	
	Also sandy moory arable; medium depth; cold - - - - - -	0 2 0	12 6	– 6 3	
	TOTAL - - -	19 0 9	- -	12 18 9	—
C	Michael Doyle:				
20	Pasture; poor, coarse, green, on cut out bog; much injured by water - -	9 2 25	2 9	1 6 6	
	Also moory and sandy arable; one-third better; on sandy clay subsoil - -	2 3 0	10 9	1 9 6	
21	Pasture and arable; flat bottoms; very good for grass; soil sandy and moory; lies well; one-fifth soft poor sandy arable - - - - - - - -	22 2 5	11 6	12 19 1	
19	Arable; good deep sandy clay; soft, but good for grass; on sandy clay subsoil - - - - - - -	17 1 1	18 –	15 10 7	
	Also coarse, sour, green pasture; mostly cut out bog - - - - - -	2 0 0	5 –	– 10 –	
	Also waste at houses - - - -	3 0 20	—	—	
	TOTAL - - -	54 1 11	- -	31 15 8	—
D	Edward Donaghoe:				
18	Pasture; good green bottoms, on shallow moory and sandy clay subsoil -	0 3 17	10 9	– 9 1	
	Also sour pasture, on cut out bog -	0 1 0	4 6	– 1 1	
17	Arable; deep sandy clay; good for grass; on sandy clay subsoil; lies well -	12 3 11	19 –	12 3 6	
	Also moory and sandy clayey arable, and green pasture; part rocky; grassy	9 2 0	12 –	5 14 –	
	Also sour, green, and rocky pasture, and cut out bog - - - - - -	1 3 0	3 6	– 6 1	
	Also waste at houses - - - -	0 0 10	—	—	
	TOTAL - - -	25 0 38	- -	18 13 9	—

Appendix, No. 6.

Applotment of part of the Parish of Ardoyne.

No.	Subdenominations and Observations.	Quantity.	Rate per Statute Acre.	Amount of Land.	Amount of Houses, One-third being Deducted.
		A. R. P.	s. d.	£. s. d.	£. s. d.
E	Edward M'Donnell:				
8	Arable; sandy and gravelly clay; soft; deep; on soft, sandy, and gravelly clay subsoil; part moory - - -	7 1 28	16 –	5 18 9	
	Also inferior sandy and moory arable; medium depth - - - - -	1 1 0	11 9	– 14 8	
7	Arable; sandy and gravelly clay; deep; one-fourth inferior; on sandy clay subsoil - - - - - - -	19 2 26	17 –	16 14 3	
	Also cold, sandy, moory arable, and coarse green pasture - - -	3 1 0	11 3	1 16 7	
	Also steep, green, and rocky pasture; one-half better - - - - -	5 0 0	4 6	1 2 6	
	Also waste at houses - - - - -	0 0 15	—	—	
	Also water in half river - - -	0 3 20	—	—	
	Total - - -	37 2 9	- -	26 6 9	—
F	Edward Donaghue (Rock):				
5	Arable; cold sandy clay; grassy; medium depth; on sandy clay subsoil -	9 2 0	13 –	6 3 6	
4	Arable; gravelly and sandy clay; deep; on gravelly and sandy clay subsoil -	7 0 23	17 –	6 1 5	
	Also inferior gravelly and sandy arable	4 3 0	11 9	2 15 9	
	Also green and rocky pasture; steep -	2 3 0	3 6	– 9 7	
	Also waste at houses - - - - -	0 0 20	—	—	
	Also half river - - - - - -	1 0 0	—	—	
	Total - - -	25 1 3	- -	15 10 3	—
G	Captain Butler:				
14	Arable; deep, sandy, and gravelly clay; good for grass; on sandy clay subsoil - - - - - - - -	16 3 22	21 6	18 3 –	
	Also good green and rushy pasture; on sandy, moory clay subsoil - -	3 0 0	12 6	1 17 6	
15	Pasture; coarse, grassy, green, and rushy bottoms; one-third much inferior; subsoil cold, sandy, and moory clay -	8 3 38	10 –	4 9 10	
	Total - - -	28 3 20	- -	24 10 4	—
H	Laurence Doyle:				
16	Arable; one half good, deep, sandy, and gravelly clay, one half poor, cold, sandy, moory soil; medium depth; all on sandy clay subsoil; uneven -	6 1 13	15 6	4 18 1	
	Also poor, coarse, green, and rocky pasture; on moory and sandy subsoil -	2 1 0	6 9	– 15 2	
	Also waste at houses - - - - -	0 0 15	—	—	
	Total - - -	8 2 28	- -	5 13 3	—
I	John Murphy:				
9	Arable; cold, sandy, moory clay; grassy; medium depth; on sandy clay subsoil - - - - - - - -	5 0 34	11 9	3 1 2	
	Also deep, sandy, clayey arable - - -	3 1 0	18 –	2 18 6	
	Also cold moory arable; and coarse green pasture - - - - - -	1 3 0	7 3	– 12 8	
	Total - - -	10 0 34	- -	6 12 4	—

Appendix, No. 6.

Applotment of part of the Parish of Ardoyne.

No.	Subdenominations and Observations.	Quantity.	Rate per Statute Acre.	Amount of Land.	Amount of Houses, One-third being Deducted.
J	Patrick Doyle:	A. R. P.	s. d.	£. s. d.	£. s. d.
10	Arable; light sandy clay, and cold, moory, and sandy clay; medium depth; on sandy clay subsoil - -	9 3 20	13 -	6 8 4	
	Also poor moory arable, and coarse pasture - - - - - - -	1 0 0	6 3	- 6 3	
	Also waste at houses - - - -	0 0 15	—	—	
	TOTAL - - -	10 3 35	- -	6 14 7	—
K	Thomas Murphy:				
13	Arable; deep, sandy, and gravelly clay; on sandy and gravelly clay subsoil -	2 1 4	18 -	2 - 11	
	Also waste at houses - - - -	0 0 10	—	—	
	TOTAL - - -	2 1 14	- -	2 - 11	—
L	Pierce Tennent:				
11	Arable; cold, shallow, sandy moor, and moory clay; on sandy and gravelly clay subsoil; one half better - -	6 1 3	9 -	2 16 5	
12	Arable; sandy and gravelly clay; part a little cold; grassy; deep; on sandy and gravelly clay subsoil - - -	10 3 14	18 -	9 15 -	
	Also waste at houses - - - -	0 0 10	—	—	
	TOTAL - - -	17 0 27	- -	12 11 5	—
M	Sylvester M'Donnell:				
6	Arable; sandy and gravelly clay; deep; soft; on sandy clay subsoil - -	5 2 27	17 -	4 16 4	
	Also inferior gravelly arable, interspersed with large stones - - - - -	5 1 0	12 3	3 4 4	
	Also steep, green, and rocky shrubby pasture - - - - - - -	1 0 0	3 6	- 3 6	
	Also waste at houses - - - -	0 0 10	—	—	
	Also water in half river - - -	0 2 30	—	—	
	TOTAL - - -	12 2 27	- -	8 4 2	—
N	Owen Neille:				
2	Arable; sandy and gravelly clay; deep; one-fourth inferior; on gravelly and sandy clay subsoil - - - -	11 1 0	19 -	10 13 9	
	Also inferior, light, sandy, and gravelly arable - - - - - - -	3 0 0	14 6	2 3 6	
	Also waste at houses - - - -	0 0 10	—	—	
3	Pasture; green and rocky; about one-third better; soil poor sandy moor, and cold clay - - - - -	6 1 15	4 6	1 8 6	
	Also cold, sandy, moory, and clayey arable - - - - - - -	0 3 0	8 6	- 6 4	
	TOTAL - - -	21 1 25	- -	14 12 1	—

Appendix, No. 6.

Applotment of part of the Parish of Ardoyne.

No.	Subdenominations and Observations.	Quantity.			Rate per Statute Acre.		Amount of Land.			Amount of Houses, One-third being Deducted.		
		A.	R.	P.	s.	d.	£.	s.	d.	£.	s.	d.
O	Patrick Ivory:											
1	Arable; sandy clay; a little cold; grassy; deep; on sandy clay subsoil - -	13	1	7	19	–	12	12	6			
	Also sandy moory arable - - -	1	0	0	14	6	–	14	6			
	Also green and rocky pasture, on moory clay - - - - - - -	3	2	0	6	6	1	2	9			
	Also waste at houses - - - -	0	0	10	—		—					
	TOTAL - - -	17	3	17	-	-	14	9	9	—		

ABSTRACT.

Subdenominations and Observations.	Quantity.			Amount of Land.		
	A.	R.	P.	£.	s.	d.
Michael Doyle - - - - - - - - - -	54	1	11	31	15	8
Edward M'Donnell - - - - - - - - -	37	2	9	26	6	9
Captain Butler - - - - - - - - - -	28	3	20	24	10	4
Edward Donaghoe - - - - - - - - -	25	0	38	18	13	9
Edward Donaghoe (Rock) - - - - - - - -	25	1	3	15	10	3
Owen Neille - - - - - - - - - -	21	1	25	14	12	1
Patrick Ivory - - - - - - - - - -	17	3	17	14	9	9
Hugh M'Donnell - - - - - - - - -	19	0	9	12	18	9
Pierce Tennent - - - - - - - - - -	17	0	27	12	11	5
Sylvester M'Donnell - - - - - - - - -	12	2	27	8	4	2
Patrick Doyle - - - - - - - - - -	10	3	35	6	14	7
John Murphy - - - - - - - - - -	10	0	34	6	12	4
Laurence Doyle - - - - - - - - - -	8	2	28	5	13	3
John Lyons - - - - - - - - - -	8	3	18	2	14	7
Thomas Murphy - - - - - - - - - -	2	1	14	2	–	11
TOTAL - - -	300	1	35	203	8	7

Appendix, No. 7.

My Lord, Woodfort, Mallow, 7 June.

The Mallow Poor Law Union, of which I am vice-chairman, as originally formed contained some districts which were after a time severed from it, and became adjuncts to other unions. The district of Shandrum, so severed, was annexed to the Kilmallock Union. I beg to lay before the Valuation Committee, through your Lordship, a correct copy of the valuation of this district whilst it belonged to the Mallow Union, and what I believe to be a correct copy of its valuation by the Kilmallock Valuators. A very brief interval occurred between both valuations. I have no means of ascertaining whether any change has taken place in the Kilmallock Valuation since originally made. The very remarkable difference that exists in many instances between the valuations affords strong grounds for doubting the applicability of existing Poor Law Valuations to any general purpose, and also of their fairness in reference to the proportions of poor rate to be borne by landlord and tenant. I think it right to state that a very general opinion prevails that the valuation of the Mallow Union is too high, compared with that of neighbouring unions.

I have, &c.
(signed) *Thomas Ware.*

VALUATION OF THE ELECTORAL DIVISION OF SHANDRUM, in the County of *Cork*, by the Valuators of the Mallow and Kilmallock Unions, extracted from the Valuation Books of those Unions.

No.	NAME of OCCUPIER.	NAME of OWNER.	Description of Property Rated.	Name or Situation of Property.	Value according to the Kilmallock Valuation.			Value according to the Mallow Valuation.		
					£.	s.	d.	£.	s.	d.
Page 21.										
13	Maurice Carroll -	John Cullinam -	house and land -	- - Ballydaheen and Liscullane.	64	12	–	73	4	–
14	Daniel Hannigan	Boles Reeves, esq.	- ditto - -	- ditto - -	66	–	–	76	3	10
15	William Sheil -	- ditto - -	- ditto - -	- ditto - -	36	–	–	46	16	–
	John Callahan -	- ditto - -	land - - -	- ditto - -	18	15	–	23	7	–
	John Callahan -	Wm. Allen, gent.	house and land -	Liscullane -	27	–	–	31	13	6
	James Bourke -	- ditto - -	- ditto - -	- ditto - -	24	15	–	31	12	6
	Cornelius Daly -	- ditto - -	- ditto - -	- ditto - -	32	7	6	38	7	3
	James Sellis -	- ditto - -	- ditto - -	- ditto - -	20	2	6	26	1	8
	Timothy Cronin -	- ditto - -	- ditto - -	- ditto - -	112	4	–	134	1	–
	Garret Shanessey -	- - - -	- - - -	- - -	27	–	–	32	17	3
Page 22.										
26	David Ring -	Eyre Evans, esq. -	house and land -	Killaree - -	21	–	–	25	6	–
	Denis Ring - -	- ditto - -	- ditto - -	- ditto - -	21	–	–	25	6	–
	John Ring - -	- ditto - -	- ditto - -	- ditto - -	33	–	–	46	–	–
	Miss Cronin -	- ditto - -	- ditto - -	- ditto - -	100	–	–	126	–	–
	Patrick Cullinam	- ditto - -	- ditto - -	- ditto - -	82	–	–	99	18	4
	Daniel Desmond -	- ditto - -	- ditto - -	- ditto - -	51	–	–	66	6	–
								9	–	–
Page 23.										
44	Edmond Bourke -	Lord Shannon -	house, offices, & land	- Shandrum and Clonmore.	106	8	6	131	5	–
	Wm. Allen, gent. -	- ditto - -	- ditto - -	- ditto - -	102	3	–	138	15	–
	Daniel Roche -	- ditto - -	- ditto - -	- ditto - -	14	8	–	16	14	7
	Garret Roche -	- ditto - -	- ditto - -	- ditto - -	14	8	–	16	14	7
	Dominick Corkery	- ditto - -	- ditto - -	- ditto - -	66	–	–	72	17	–
	William Neill -	Lord Lisle - -	- ditto - -	- ditto - -	14	–	–	23	7	–
	Rev. Mr. Bunbury	- ditto - -	glebe house - -	- ditto - -	5	5	–	7	13	10
	Wm. Neill - -	- ditto - -	tolls Shandrum fair	- ditto - -	10	–	–	6	–	–
	John Naughten -	- ditto - -	house, offices, & land	- ditto - -	68	8	–	83	17	6
	Daniel Clanchy -	- ditto - -	- ditto - -	- ditto - -	74	5	–	81	4	10
	William Egan -	- ditto - -	- ditto - -	- ditto - -	52	7	9	68	5	–
	Widow Walsh -	Lord Shannon -	- ditto - -	Clonmore -	82	3	–	120	8	–
	Patrick Dunworth	- ditto - -	- ditto - -	- ditto - -	75	–	–	109	14	–
	James Corkery -	- ditto - -	- ditto - -	- ditto - -	35	11	–	63	15	–
	Morty Madigan -	- ditto - -	- ditto - -	- ditto - -	30	16	–	45	17	–
	Cornelius Hannon	- ditto - -	- ditto - -	- ditto - -	16	13	6	28	15	–
	Michael Walsh -	- ditto - -	- ditto - -	- ditto - -	14	19	–	21	13	–

No.	NAME of OCCUPIER.	NAME of OWNER.	Description of Property Rated.	Name or Situation of Property.	Value according to the Kilmallock Valuation. £.	s.	d.	Value according to the Mallow Valuation. £.	s.	d.
Page 26.										
79	Patrick Clifford -	Rev. F. Stawell -	land - - -	Coolnasmothane	16	16	–	20	17	–
	Michael Guiry -	- ditto - -	house and land -	- ditto - -	39	–	–	54	12	–
	Widow Horgan -	- ditto - -	- ditto - -	- ditto - -	10	–	–	12	3	9
	James Dunlea -	- ditto - -	- ditto - -	- ditto - -	16	2	–	22	15	–
	Widow Bourke -	- ditto - -	- ditto - -	- ditto - -	71	8	–	88	14	6
	William Bourke -	- ditto - -	- ditto - -	- ditto - -	75	10	–	107	6	–
	James Clehan -	- ditto - -	- ditto - -	- ditto - -	77	10	–	71	16	6
	Thomas Walsh -	- ditto - -	- ditto - -	- ditto - -	82	9	–	96	8	9
	Thomas Bourke -	- ditto - -	- ditto - -	- ditto - -	17	6	6	24	8	3
97	Owen Callahan -	Robt. Courtney, esq.	house and land -	Ballinakil, Warner	107	6	–	133	–	–
	Edward Minihan -	- ditto - -	- ditto - -	- ditto - -	52	4	–	70	12	6
	William Minihan -	- ditto - -	- ditto - -	- ditto - -	31	18	–	42	0	9
	Thomas Rellehan -	- ditto - -	- ditto - -	- ditto - -	4	7	–	4	2	9
	Patrick Gorman -	- ditto - -	- ditto - -	- ditto - -	–	–	–	–	–	–
	Denis Kearney -	- ditto - -	- ditto - -	- ditto - -	25	3	–	34	2	6
	Michael Clifford -	- ditto - -	- ditto - -	- ditto - -	28	1	–	40	2	6
	Edward Cearney -	- ditto - -	- ditto - -	- ditto - -	42	10	–	60	18	9
	Rev. E. Cotter -	- ditto - -	- ditto - -	- ditto - -	9	–	–	13	–	–
	Terence Neill -	- ditto - -	- ditto - -	- ditto - -	10	–	–	20	–	–
	Thomas Murphy -	- ditto - -	- ditto - -	- ditto - -	85	–	–	116	18	–
122	Patrick Bennet -	Thomas Gaggan -	house and land -	Gloungirne -	90	15	–	113	1	3
	William Hennessy	- ditto - -	- ditto - -	- ditto - -	14	10	–	17	17	6
Pages 32 & 36.										
158	Patrick Mackey -	K. B. Woods, esq.	dairy, house, & land	Ballinakil, West	13	1	–	16	16	–
	Cornelius Dunn -	- ditto - -	house and land -	- ditto - -	16	16	–	19	10	–
	Matthew M'Namara	- ditto - -	- ditto - -	- ditto - -	70	16	–	96	10	–
	William Murphy -	- ditto - -	- ditto - -	- ditto - -	40	19	–	43	1	–
	James Cremin -	George Harding -	- ditto - -	- ditto - -	6	10	–	8	1	10
187	Maurice Herlihy -	Colonel Croker -	house and land -	Killabraher -	35	1	6	49	10	–
	Edw. O'Donnell -	- ditto - -	- ditto - -	- ditto - -	3	15	–	6	–	–
	Patrick Galvan -	- ditto - -	- ditto - -	- ditto - -	51	5	–	66	16	–
	Maurice Galvan -	- ditto - -	- ditto - -	- ditto - -	58	16	–	86	15	–
	Owen Galvan -	- ditto - -	- ditto - -	- ditto - -	61	5	–	78	18	–
	Francis Galvan -	- ditto - -	- ditto - -	- ditto - -	67	10	–	106	4	–
	William Rodgers -	- ditto - -	- ditto - -	- ditto - -	86	–	–	141	–	–
	Timothy Feheny -	- ditto - -	- ditto - -	- ditto - -	3	–	–	5	18	–
	Maurice Herlihy -	- ditto - -	- ditto - -	- ditto - -	3	3	–	4	5	–
	Daniel Herlihy -	- ditto - -	- ditto - -	- ditto - -	29	18	–	40	5	–
	Denis Regan -	- ditto - -	- ditto - -	- ditto - -	32	10	–	50	12	6
	Daniel Herlihy -	- ditto - -	- ditto - -	- ditto - -	30	1	10	44	7	3
	James Shanessey -	- ditto - -	- ditto - -	- ditto - -	76	2	6	106	12	–
	Denis Laulee and Brothers - -	- ditto - -	- ditto - -	- ditto - -	20	–	–	27	12	–
Page 38.										
215	George Harding -	Lord Plunket -	land - - -	Shinanah - -	81	5	–	119	15	9
	Owen M'Carty -	- ditto - -	house and land -	- ditto - -	} 26	5	–	{ 28	–	–
	Thomas M'Carty -	- ditto - -	- ditto - -	- ditto - -				15	2	–
	John Rea - -	- ditto - -	- ditto - -	- ditto - -	64	7	6	110	–	–
	George Harding -	G. Evans, esq. -	house and land -	Ardglass - -	70	14	–	89	7	10
	John Walsh -	- ditto - -	- ditto - -	- ditto - -	–	10	–	1	–	–
	Maurice Cummins	- ditto - -	- ditto - -	- ditto - -	–	10	–	1	–	–
	Daniel Clanchy -	- ditto - -	- ditto - -	- ditto - -	228	16	–	255	4	–
132	Charles Daly -	George Glover -	house and land -	Curryllnabrough	199	5	–	250	16	–
	William Bourke -	- ditto - -	- ditto - -	- ditto - -	27	5	–	50	–	–
	Bryon O'Donnell	- ditto - -	- ditto - -	- ditto - -	29	5	–	75	–	–
	Daniel Behan -	- ditto - -	- ditto - -	- ditto - -	1	17	–	3	5	–
	John Galvan -	- ditto - -	- ditto - -	- ditto - -	102	7	6	122	10	6
	Patrick Galvan -	- ditto - -	- ditto - -	- ditto - -	98	17	6	119	12	6
	John Ellard -	- ditto - -	- ditto - -	- ditto - -	155	8	–	201	15	–
	James Clehan -	- ditto - -	- ditto - -	- ditto - -	200	2	–	237	13	–
	Maurice Walsh -	- ditto - -	- ditto - -	- ditto - -	58	2	6	79	19	–
	Garret Connell -	- ditto - -	- ditto - -	- ditto - -	16	2	6	20	12	6

(*continued*)

No.	NAME of OCCUPIER.	NAME of OWNER.	Description of Property Rated.	Name or Situation of Property.	Value according to the Kilmallock Valuation.			Value according to the Mallow Valuation.		
Page 42.					£.	s.	d.	£.	s.	d.
157	Thomas Rea -	Lord Plunket -	house and land -	Parish of Newtown	82	7	–	92	3	9
	Daniel M'Auliff -	- ditto - -	- ditto - -	- ditto - -	49	19	–	54	14	6
	William M'Auliff -	- ditto - -	- ditto - -	- ditto - -	58	10	–	65	9	6
	Owen & T. M'Auliff.	- ditto - -	- ditto - -	- ditto - -	56	11	–	51	14	–
	Jeremiah Bourke -	Edward Morgan -	- ditto - -	- ditto - -	26	5	–	27	17	9
	Widow Bourke -	- ditto - -	- ditto - -	- ditto - -	28	7	6	29	14	9
	Matthew Clarson -	- ditto - -	- ditto - -	- ditto - -	30	10	–	30	12	6
	William Bourke -	- ditto - -	- ditto - -	- ditto - -	57	15	–	64	4	–
	Widow Norris -	- ditto - -	- ditto - -	- ditto - -	27	2	6	24	2	6
	Owen Donegan -	- ditto - -	- ditto - -	- ditto - -	44	–	–	43	6	9
	John Shady -	- ditto - -	- ditto - -	- ditto - -	8	–	–	9	8	6
	John Clarson -	- ditto - -	- ditto - -	- ditto - -	31	13	–	30	2	6
175	Edmund Naughtin	Lord Plunket -	house and land -	- Parish of Kilanagour.	17	11	–	23	13	–
	Thomas Naughtin	- ditto - -	- ditto - -	- ditto - -	17	11	–	23	13	–
	James Keating -	- ditto - -	- ditto - -	- ditto - -	34	15	6	40	–	–
	Nicholas Clehane -	- ditto - -	- ditto - -	- ditto - -	77	–	–	57	9	6
	William Minton -	- ditto - -	- ditto - -	- ditto - -	114	–	–	151	1	1
	John M'Carty -	- ditto - -	- ditto - -	- ditto - -	28	7	–	40	16	–
	Michael Cleary -	- ditto - -	- ditto - -	- ditto - -	1	10	–	3	15	–
	John Savage -	- ditto - -	- ditto - -	- ditto - -	21	18	6	27	6	–
Page 51.										
272 &	Robert Weldon -	T. H. Wise, esq. -	- herd's house, and land.	- - Drummina, Coolyline.	235	–	–	—		
273	- ditto - -	- ditto - -	bog - - -	- ditto - -	-	-	-	236	7	–
	J. B. Low - -	- ditto - -	ditto, unprofitable -	- ditto - -	88	–	–	130	–	–
	Simon Brown -	G. B. Low - -	house and land -	- ditto - -	75	4	–	79	16	–
	John Brown -	- ditto - -	- ditto - -	- ditto - -	56	5	–	74	10	–
	Cornelius O'Leary	T. H. Wise, esq. -	- ditto - -	- ditto - -	60	–	–	102	–	–
281	Michael Cagney -	Abr. Morris, esq. -	house, offices, land	Teeveeny - -	112	–	–	143	9	–
	Widow Goold -	- ditto - -	- ditto - -	- ditto - -	137	10	–	180	11	9
	Michael Cagney -	- ditto - -	bog - - -	- ditto - -	100	–	–	22	–	–
	Jeremiah Duggan	- ditto - -	house, offices, land	- ditto -	7	10	–	9	15	6
	Widow Shanahen -	- ditto - -	- ditto - -	- ditto -	6	–	–	11	12	6
306	Jeremiah Bruslane	James Langford -	house and land -	Lower Ardah -	19	–	–	27	13	6
	Michael Hanigan -	- ditto - -	- ditto - -	- ditto - -	3	–	–	3	10	–
	Simon Walsh -	- ditto - -	- ditto - -	- ditto - -	1	10	–	2	5	–
	Widow Daly -	- ditto - -	- ditto - -	- ditto - -	1	10	–	2	–	–
	Darrel Walsh -	- ditto - -	- ditto - -	- ditto - -	5	5	–	6	14	–
	Matthew Morey -	- ditto - -	- ditto - -	- ditto - -	1	8	–	2	–	–
	Daniel Morey -	- ditto - -	- ditto - -	- ditto - -	1	8	–	2	–	–
Page 55.										
328	George Goold -	- Dr. Galway and Mr. Wrixon.	house, offices, land	Aughrim - -	—			—		
329	- - ditto - -	Mr. Wrixon -	bog, some pasture -	- ditto - -	100	–	–	81	–	–
	Timothy Sheehan -	Michael Galvin -	house and land -	- ditto - -	8	5	–	21	8	6
	Daniel Duggan -	- ditto - -	- ditto - -	- ditto - -	2	9	6	7	1	9
	Jeremiah Crowly -	- ditto - -	- ditto - -	- ditto - -	1	13	–	6	2	10
	Maurice Galvin -	Mrs. Goold - -	- ditto - -	- ditto - -	49	9	–	61	4	–
	Michael Galvan -	- ditto - -	- ditto - -	- ditto - -	24	15	–	40	7	–
342	John Goold -	Mr. Goold - -	house and land -	Curriglass -	28	18	–	34	10	–
	William Connell -	- ditto - -	- ditto - -	- ditto - -	19	5	–	25	–	6
	Charles Boles -	- ditto - -	- ditto - -	- ditto - -	26	8	–	26	7	6
	Rev. Mr. Bunbury	- ditto - -	- ditto - -	- ditto - -	187	–	–	192	12	–
	James Rahily -	- ditto - -	- ditto - -	- ditto - -	52	10	–	65	7	9
	Patrick Bennet -	- ditto - -	- ditto - -	- ditto - -	57	–	–	49	4	–
	Owen Callahan -	- ditto - -	- ditto - -	- ditto - -	62	–	–	65	13	–
	Rev. Mr. Bunbury	T. Goold - -	- ditto - -	- ditto - -	46	4	–	46	16	–
	John Rahily -	- ditto - -	- ditto - -	- ditto - -	41	–	–	42	5	–
	Maurice F. Gibbon	- ditto - -	- ditto - -	- ditto - -	41	8	–	48	15	–

No.	NAME of OCCUPIER.	NAME of OWNER.	Description of Property Rated.	Name or Situation of Property.	Value according to the Kilmallock Valuation.	Value according to the Mallow Valuation.
					£. s. d.	£. s. d.
Page 59.						
380	Daniel Sullivan -	Lord Plunket -	house and land -	Clonleigh -	23 8 –	30 10 6
	Widow Galvin -	- ditto - -	- ditto - -	- ditto - -	64 16 –	98 18 –
	Widow Bourke -	- ditto - -	- ditto - -	- ditto - -	37 10 –	44 13 6
	John Long - -	R. Courtney, Esq.	- ditto - -	- ditto - -	20 8 –	24 5 –
	James Flannagan -	- ditto - -	- ditto - -	- ditto - -	26 8 –	35 10 –
	James Maddigan -	- ditto - -	- ditto - -	- ditto - -	91 – –	130 10 6
	Rev. Dan. Murphy	- ditto - -	- ditto - -	- ditto - -	40 6 3	50 12 6
	Cornelius Rahily -	- ditto - -	- ditto - -	- ditto - -	85 16 –	99 15 –
	Edward Coghlan -	Lord Plunket -	- ditto - -	- ditto - -	89 6 –	102 18 9
	David Keiting -	- ditto - -	- ditto - -	- ditto - -	1 17 6	2 3 –
Page 61.						
	Michael Walsh -	S. Harrisson, Esq.	house and land -	- Parish of Ballydrideen.	91 – –	124 14 –
	James Clanchy -	- ditto - -	- ditto - -	- ditto - -	77 17 –	98 – –
	Denis Kelly -	- ditto - -	- ditto - -	- ditto - -	19 9 6	22 4 4
	Jeremiah Molone -	- ditto - -	- ditto - -	- ditto - -	45 – –	55 7 –
	Timothy Keeffe -	- ditto - -	- ditto - -	- ditto - -	28 9 6	35 2 –
	John Galvan -	- ditto - -	- ditto - -	- ditto - -	28 1 –	35 2 –
	Michael Brown -	- ditto - -	- ditto - -	- ditto - -	3 10 –	2 13 4
	Matthew Ryon -	- ditto - -	- ditto - -	- ditto - -	77 – –	95 1 9
	D. & H. Neill -	- ditto - -	- ditto - -	- ditto - -	21 5 –	31 15 –
	Thomas Malone -	- ditto - -	- ditto - -	- ditto - -	4 12 –	5 1 –
	Widow Coghlan -	- ditto - -	- ditto - -	- ditto - -	30 10 6	37 17 4
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20	Edward M'Carty	S. Harrisson, Esq.	house and land -	Ballycosgerry -	59 18 –	66 6 –
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ANALYSIS of the Reports on the POOR LAW VALUATIONS, as regards their Difference between Rated and Letting Value, appended to the "Returns of Parliamentary Electors, Ireland. 1842–3."

(REFERRED TO IN MR. MUGGERIDGE'S EVIDENCE. QUESTION 1197.)

VALUATIONS, Reported as equal to Letting Value.	Reported as being not exceeding 5 per Cent. lower than Letting Value.	Reported as being from 5 to 10 per Cent. under Letting Value.	Reported as being 10 to 15 per Cent. under Letting Value.	Reported as being 15 to 20 per Cent. under Letting Value.	Reported as being 20 per Cent., or upwards, under Letting Value.	Unions in which the Rate of Difference between Rating and Letting Value is not Reported on.	Miscellaneous Reports on, as to difference between Rated and Letting Value.
Ballymena.	Athy.	Ardee.	Antrim.	Cashel.	Armagh.	Balrothery.	Abbeyleix (*a*).
Cahirciveen.	Balinasloe.	Banbridge.	Athlone.	Cootehill.	Bailieboro'.	Bandon.	Carlow (*d*)
Carrickmacross.	Ballycastle.	Belfast (*b*).	Ballina.	Edenderry.	Ballyshannon.	Bantry.	Carrick-on-Suir (*e*).
Celbridge.	Boyle.	Clogher.	Ballinrobe.	Letterkenny.	Baltinglass.	Callan (*c*).	Castlederg (*f*).
Dungannon.	Loughrea.	Downpatrick.	Ballymoney.	Longford.	Carrick-on-Shannon.	Clonmel.	Castlerea (*g*).
Granard.		Gort.	Castlebar.	Lowtherstown.	Castleblayney.	Coleraine.	Dublin, N. (*h*).
Inishowen.		Kilkeel.	Cavan.		Clogheen.	Cookstown.	Dublin, S. (*i*).
Kells.		Larne.	Clifden.		Donegal.	Cork.	Ennis (*k*).
Killarney.		Mohill.	Clones.		Drogheda.	Dunfanaghy.	Kilkenny (*l*).
Macroom.		Monaghan.	Dundalk.		Dungarvan.	Dunmanway.	Limerick (*m*).
Manorhamilton.		Newry.	Enniscorthy.		Fermoy.	Dunshaughlin.	Londonderry (*n*).
Mullingar.		Newtownards.	Galway.		Mountmellick.	Enniskillen.	Lurgan (*o*).
Navan.		Shillelagh.	Gorey.		Thurles.	Ennistymon.	Magherafelt (*p*).
Newtownlimavady.		Wexford.	Lisnaskea.			Glenties.	Naas (*q*).
Oldcastle.			Rathdrum.			Gortin.	Parsonstown (*r*).
Rathdown.			Roscommon.			Kanturk.	
Stranorlar.			Sligo.			Kenmare.	
Trim.			Tuam.			Kilmallock.	
Tullamore.						Kilrush.	
						Kinsale.	
						Lisburn.	
						Lismore.	
						Listowel.	
						Mallow.	
						Midleton.	
						Milford.	
						Nenagh.	
						Newcastle.	
						New Ross.	
						Omagh.	
						Rathkeale.	
						Roscrea.	
						Scariff.	
						Skibbereen.	
						Strabane.	
						Swinford.	
						Tipperary.	
						Tralee.	
						Waterford.	
						Westport.	

(*a*) Abbeyleix.—Reported as somewhat under the rents in cases where there are middle landlords, and somewhat above them in cases where the tenants derive immediately from good landlords.

(*b*) Belfast.—Reported as a fair and satisfactory valuation; on houses of from 10 *l.* to 20 *l.* value may, perhaps, be 10 per cent. under the actual rent.

(*c*) Callan.—A shade or two lower than the actual letting value.

(*d*) Carlow.—Where solvent tenants hold directly under a head landlord, difference between rated value and rent paid, about 5 *s.* per Irish acre; where there is subletting, the difference would be 8 *s.* or 9 *s.*

(*e*) Carrick-on-Suir.—A little lower than the rents.

(*f*) Castlederg.—It is under the letting value.

(*g*) Castlerea.—About a fifth below what the land is or might let for.

(*h*) Dublin, N.—Best class houses valued upon a lower scale than houses of an inferior description. In the rural divisions the valuation is on a scale considerably lower than the net annual value.

(*i*) Dublin, S.—The valuation is fully equal to the net annual value of the best class houses, and perhaps to that of the lowest, but below it in the middle class of houses; rural divisions lower than net value.

(*k*) Ennis.—Rent as to value is as about five to three.

(*l*) Kilkenny.—In cases of subtenancies, 20 to 25 per cent. under the lettings; in cases of immediate tenancy under the owners in fee it is sometimes higher than the rents.

(*m*) Limerick.—In the city one-third less than letting value; in rural districts one-fourth.

(*n*) Londonderry.—The city is too high, and the country too low valued.

(*o*) Lurgan.—This valuation is fully one-third under what it ought to be.

(*p*) Magherafelt.—Considerably below the majority of the rentals recently made.

(*q*) Naas.—About a sixth under the rent which a prudent proprietor would expect, and about a third or fourth under such a letting as would take place if the proprietor let his lands by advertisement to the highest bidder.

(*r*) Parsonstown.—In some instances 25 per cent. under letting value, in other instances at or near their full letting value.

ANALYSIS

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3. *Advantage of placing the Collection in the hands of some one Officer, under Security.*
4. *Expediency of fixing a stated Period for the Collection; Opinions as to what Period would be the best.*

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Cork County. A valuation for the county rate, made a few years ago for this county under a local Act, renders Mr. Griffith's valuation unnecessary, *Rep.* vii.

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County Cess. Recommendation of the Committee that Mr. Griffith be instructed to revise the existing poor law valuations, so as to convert them into valuations which can be used for the assessment of the county cess, *Rep.* ix——In so revising these valuations, the tenement should be adopted as the unit of valuation; each tenement should be valued according to its net annual value for a fair average term of years, *Ib.*——Recommendation of the various witnesses that the county cess and the poor-rates should be levied together, *Ib.*——The same principle of payment between landlord and tenant should be applied to both taxes, *Ib.*——Recommendation that measures be taken for assessing the county cess and the poor's-rate upon the same basis, *Ib.*——Extract from Report of Select Committee on the state of the poor in Ireland, in 1830, in reference to the payment of the county cess, *Ib.* x——For this purpose it must be declared that the county cess should be (as in England) levied with the poor's-rate, and paid over to the county treasurer upon order made by the grand jury, *Ib.* xi——If the county cess and the poor-rate were consolidated, it would be necessary that both rates should, with respect to small tenements, be imposed and levied on the same principles, *Ib.*

In those counties which have not commenced, or which are now in progress, it would not be practicable so to revise the existing poor law valuations as to convert them into valuations which could be used for the assessment of the county cess, *Griffith* 155——The townland valuation was confined entirely to the tenement valuation of land and houses, which are required to be valued for the purposes of the county assessment, *Ib.* 220——The county rates are levied by a poundage on the amount at which each individual holder of lands stands rated in the books, *Sir R. Keane* 546——Much property is subject to poor-rate, which is not subject to county cess, *Gulson* 1539——Dissatisfaction expressed on account of that difference of liability, *Ib.* 1540——County cess is solely paid by occupiers, *Ib.* 1551——The assimilation of the practice in Ireland to that in England of paying the county cess out of the poor-rate recommended, *Ib.* 1562–1569——Houses of a less annual value than 5*l.* are not rated to the county cess; houses of a higher amount are only rated at two-thirds of the value, *Lewis* 1757.

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County Rates Bill. Evidence relative to the Bill introduced during the present Session, for the amendment of the laws relative to the assessing and levying of county rates, *Coode* 1671–1676——Clause in the Bill providing for an allowance of 30 per cent. on account of houses and buildings within any parish or place where such houses and buildings exceed in value one-tenth of the whole of the estates and rateable property within such parish or place, *Ib.* 1677——Probable grounds for the introduction of this clause into the Bill, *Ib.* 1678.

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County Valuations (England). General state of the valuations in England, *Coode* 1700–1704——How the county rate is to be assessed, *Ib.* 1703——Way in which parishes have attempted to evade their fair share of contribution, *Ib.*——Means adopted to counteract these attempts at evasion, *Ib.*——Powers of justices in quarter sessions, under the Act 55 Geo. 3, c. 51, in regard to appeals, and in cases of attempts at evasion, *Ib.*——Variety of modes by which the relative proportions of the parishes contributing are ascertained, *Ib.*

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Dundalk Union. Evidence relative to the manner in which the valuation in this union was conducted, *Gulson* 1413–1423.

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Electoral Divisions. The present system of charging the whole assessment on electoral divisions instead of the union at large, causes great inequality and confusion in the rates, *Gulson* 1495.

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Enniscorthy Union. In this union the poor law valuation is 10 per cent. below the letting value, *Muggeridge* 1190.

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G.

GENERAL VALUATION:

1. *Expediency of having one Valuation for all purposes of Local Taxation; Basis on which it should be founded.*
2. *Mode in which it should be conducted.*
3. *Revision of such Valuation which would be necessary.*
4. *Paper laid before the Committee.*

1. *Expediency of having one Valuation for all purposes of Local Taxation; Basis on which it should be founded:*

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Great advantage of one uniform valuation both for county and poor law purposes, based upon the poor law valuation, *Gulson* 1601, 1602; *Clements* 1638–1642——Neither

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1. *Expediency of having one Valuation for all purposes of Local Taxation, &c.*—contd.

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2. *Mode in which it should be conducted:*

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4. *Paper laid before the Committee:*

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Kerry County. Memorial of the grand jury of the county of Kerry, assembled at Spring Assizes 1844, to the Lord-lieutenant, urging the completion of an uniform valuation of the county, for the purposes of taxation, under the 6 & 7 Will. 4, c. 84, *App.* 162.

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Landlords. Great distinction drawn by witness between large and small landlords; large landlords let their lands on a regular system by valuation, and always lower than those who let by tender, *Griffith* 141, 142. 423, 424.

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Landlords' Repairs and Insurance. Copy of the General Order of the Poor Law Commissioners issued in consequence of the Act of last Session in relation to the form of rate produced, and lengthened examination in reference to the column in the same relative to "landlords' repairs and insurance," *Gulson* 1572–1594——Extent to which the columns relative to landlords' repairs and insurance apply to those districts having no corporation but a town of 3,000 inhabitants, *Ib.* 1465–1472——Obscurity in the provisions of this Act; great trouble imposed upon the commissioners, in consequence of the connexion of the Municipal Act with the poor law, *Ib.* 1595–1600——Legitimate construction to be put upon the clause in the Act 6 & 7 Vict. c. 92, with reference to the town having a population of 3,000 to which a charter of incorporation under the said Act "may" be granted, *Coode* 1664–1669.

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Londonderry County. Mode by which the county cess was applotted in the county of Londonderry prior to Mr. Griffith's valuation; the latter valuation was considered to be an improvement, *Sir R. A. Ferguson* 457, 458.

Longford Union. The valuation of the union of Longford was not in accordance with the terms of the Act, *Coode* 1357.

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Mallow Union. Evidence relative to a complaint made by the town of Mallow, with regard to the non-completion of the supplemental valuation directed by the Act 6 & 7 Vict. c. 93, to be made by the Poor Law Commissioners, *Gulson* 1436–1450.

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Outbuildings. The rules contained in the Valuation Act (6 & 7 Will. 4, c. 84) order outbuildings to be valued with the house, *Rep.* iv——Outbuildings were valued in the townland valuation along with the houses, *Griffith* 34, 35.

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Poor Law Unions. Time taken under the Poor Law Act in forming the country into unions; care observed in the distribution of property, *Muggeridge* 1176, 1177.

POOR LAW VALUATION:

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1. Generally.
2. Basis adopted.
3. Valuators.
4. Average Expense.
5. Appeals.
6. Whether accurate.
7. Paper laid before the Committee.

II. *Basis on which the Valuation should be made.*

III. *Whether the Basis of the Poor Law is to be preferred to the Townland Valuation.*

I. *How conducted:*

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2. Basis

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I. *How conducted*—continued.

2. Basis adopted:

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3. Valuators:

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5. Appeals:

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I. *How conducted*—continued.

7. Paper laid before the Committee:

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III. *Whether the Basis of the Poor Law is to be preferred to the Townland Valuation:*

The principles upon which the valuation has been constructed appear to the Committee to be sounder than those followed in the formation of Mr. Griffith's valuation, *Rep.* vii——There would be no objection to adopting the basis of the poor law valuation in preference to the townland basis, *Griffith* 170——The townland basis would have no advantage over the poor law basis, *Ib.* 171——It would not be in witness's power so to revise the poor law valuations as to render them a proper basis on which to levy the county cess, *Ib.* 284–292——Witness was consulted as to what proportion the poor law valuation should bear to his valuation; recommendation made by witness; in some instances it was acted upon, *Ib.* 301–305——Trifling increased expense of making a valuation for the purpose of the poor law, in addition to the townland valuation, *Ib.* 413–417——Cheaper rate at which witness could value for the purposes of the poor law than valuators appointed by Boards of Guardians could do it, *Ib.* 418, 419.

As the valuation is now made, it could not be applied to the poor law rating; it is too low for a poor law rating, *Sir R. Keane* 549-559——As the basis, witness would prefer the poor law valuation, according to the instructions of the commissioners, to the townland valuation; it is more applicable to Ireland, *Ib.* 564, 565. 570-581——Now that a valuation for poor law purposes has been rendered requisite, there is no reason for continuing the townland valuation, *Ib.* 645–647——The principle of the poor law valuation, the test being the yearly rent paid by the tenant, is far sounder than Mr. Griffith's townland valuation, where the test of value is the comparison of one set of lands with others of recognized value; the relative principle of each generally adverted to, *Senior* 1018–1032——Difficulties encountered in making Mr. Griffith's valuation available; defective principle on which that survey is based; its inutility for poor law purposes, *Gulson* 1380–1384. 1396——Explanation of paragraph in last Report of the Poor Law Commissioners, recommending advantage to be taken of Mr. Griffith's townland valuation, *Ib.* 1543–1548——The basis of the poor law valuation is to be preferred to Mr. Griffith's, if a valuation for the general purposes of taxation be introduced into Ireland, *Coode* 1706.

See also *Appeals. Baltinglass Union. Boards of Guardians. Carlow Union. County Cess. Drogheda Union. General Valuation,* 1. *Gorey Union. Letting Value. Lismore Union. Lisnaskea Union* (Fermanagh). *Mullingar Union. Norreys,* Sir *D. J.,* Bart. M. P. *Osier Beds. Rents. Revision of Valuations,* 3. *Townland Valuation. Uniformity of Valuation. Valuators,* 2.

Poor's Rate. Some sorts of property, such as tithes and mines, fisheries and quarries, which are not rateable to the county cess, are rateable to the poor's rate, *Rep.* vii.

See also *Acts of Parliament. Appeals. Collection of Rates. Consolidation of Rates. County Cess. County Valuation* (England). *Exemptions from Taxation. General Valuation. Hereditaments. Landlords' Taxes. Liability to Rates. Mines. Occupiers. Tenement Valuation.*

Poor Relief Act (Ireland). Date of the Act coming into operation, *Muggeridge* 1215.

See also *Acts of Parliament. Dungarvon Union. General Valuation,* 1. *Landlord and Tenant. Letting Value. Poor Law Valuation.*

Prices. The rules contained in the Valuation Act (6 & 7 Will. 4, c. 84), order the valuation of all lands to proceed with reference to certain prices of grain, potatoes, &c. specified in the Act; these prices were taken from the average prices of the years 1816, 1817, *Rep.* iv——Principle, with regard to prices, upon which the townland valuation has been made, *Griffith* 25-30——The lands which witness is at present engaged in valuing are valued,

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Prices—continued.

valued, not in reference to any particular prices of agricultural produce, but in reference to the value which witness, under the valuators previously employed, put upon the lands upon which he commenced, *Purdon* 695 *et seq.*——The field prices laid down by the first valuator supposed the land in the ordinary state of culture, *Ib.* 745——Mr. Griffith's system is, that the field prices bear the same relative proportion in all parts of Ireland, *Ib.* 746, 747——Mr. Griffith can, on any subsequent period, make these field prices applicable for any purpose that may be required, *Ib.* 748.

See also *Flax.* *Townland Valuation*, 3.

Purdon, Robert. (Analysis of his Evidence.)—Is engaged in the townland valuation of Ireland, 688–691——How witness, when he first commenced valuing for the townland valuation, was instructed in the mode of carrying it on, 692–694——The lands which witness is at present engaged in valuing are valued, not in reference to any particular prices of agricultural produce, but in reference to the value which witness, under the valuators previously employed, put upon the lands upon which he commenced, 695 *et seq.* ——Evidence generally as to the system pursued by the valuators and check valuators in valuing a county; different districts assigned to each, 695–705——Means taken to ascertain that the valuators are carrying on the valuation fairly to each other relatively, 706–712.

Necessity for a revision of any valuation; the value put upon land now must be very different from the true value, say 20 years hence, 726——There is no provision made in the existing Act for a revision of Mr. Griffith's valuation, 727——According to witness's view of the value of land, a parish which is badly cultivated would be valued lower than a well-cultivated one, 728–744——The field prices laid down by the first valuator supposed the land in the ordinary state of culture; Mr. Griffith's system is, that the field prices bear the same relative proportion in all parts of Ireland, 745–747——Mr. Griffith can, on any subsequent period, make these field prices applicable for any purpose that may be required, 748——Size of the districts generally from whence the average state of cultivation is taken, 749–763——Mode taken to ascertain what the letting value of ground is in the district which witness is valuing, 764–771——Next operation that takes place in the office after the valuation has been checked by witness, 772 *et seq.*

Period at which and mode in which, after the valuation, the public interested in the result is made aware of it, 772–776——Means the public have of ascertaining the correctness of the details from which the total valuation of the townlands has been made up, 777–781——Greatest difference witness has found between the valuation placed by him upon the land, and the actual letting value, in the case of lands adjoining towns, where local demand affects their value, 782–792——Extent to which the poor law valuations in the Mulligar Union and the Drogheda Union differed from the townland valuation, 793–801——The valuators in these unions did not make use of Mr. Griffith's valuation to guide them, 802——The poor law valuations have been generally tolerably well conducted; there have been cases where it did not afford satisfaction to many of the occupants in the country, 803, 804——Class of persons who were employed as valuators, 805, 806——The poor law valuation is below the letting value, but not very much, 807.

Opportunity the occupiers of the townland, who have not attended the committee of revision, have subsequently of ascertaining the relative value at which their lands have been valued, 808–812——Making Mr. Griffith's valuation a tenement valuation, so that every house within the district, and every separate farm, should be separately valued, would not cause any very great addition to the expense of the valuation, 813 *et seq.*——All houses under 5 *l.* are not valued; steps taken to ascertain whether their value is under that sum; virtually, all houses are valued down to 4 *l.*; those between 4 *l.* and 5 *l.* are struck out in Mr. Griffith's office, 813–840.

[Second Examination.]—The townland valuation being a comparative valuation, the comparison with other lands is chiefly attended to by the valuators, 841–853——Witness would take the average culture of each locality as the standard of the district, 854–865. 878–880——In estimating the rent which witness would consider could be paid by a farmer to enable him to live in easy circumstances, one standard could not be taken for the entire of Ireland; there should be a separate calculation for each district, 866–869 ——With regard to modern lettings, the rent paid for land in Ireland is generally high, 870–875——On the estates of the large proprietors rent is more moderate than on those of smaller proprietors and middlemen, 876, 877——There are very great varieties in Ireland as to the amount of produce which is reserved for the payment of rent, 881–883——Why there should be a difference in the valuation of tillage and of grazing farms, 887–914.

Variations in rent arising from the intensity of competition; how, under these circumstances, witness could proceed in his valuation, 915–923——Much larger rents would be exacted in England and Scotland upon lands of the same qualities as those lands in Ireland, and higher rents could be paid, 924. 929–934——There are a great many extensive landlords who do not let by tender but by valuation, 925–928. 935——Class of persons who usually object to the townland valuation, 936–939——The probable expense of con-

Purdon, Robert. (Analysis of his Evidence)—*continued.*

verting the existing townland valuation into a tenement valuation would be about three farthings an acre, 940-942. 944. 950-953——The additional expense of carrying on the townland for the future, as a tenement valuation, would be something less, 943——Certain property is rateable under the Poor Law Act, which is not liable to the county cess, such as canal property, mining property, &c. 945——The valuation of these large masses of property could be carried on without any great additional expense, 946, 947——In respect to houses under 5 *l.* value, which are omitted in the townland valuation, but which would be subjected to valuation under the poor law, a sort of rough valuation is obliged to be made of them now, in order to ascertain whether they are or are not of the value of 4 *l.* or 5 *l.*, 948, 949.

Q.

Quality Lines. Use made of quality lines in Mr. Griffith's valuation; by their abandonment each tenement could be given, *Sir R. A. Ferguson* 442, 443.

Quarries. The townland valuation did not include quarries, *Griffith* 41-44.

R.

Rack Rent. The townland valuation is about 25 per cent. under the full or rack rent value, *Rep.* v——Assessing the gross rack rent of property is contrary to all precedent; objections to such a basis of valuation, as referring more particularly to a Bill introduced during the present Session for the amendment and levying of county rates, *Coode* 1671-1676.——*See* also *Townland Valuation*, 4.

Rathdown Union. Close approximation of the poor law valuation to the actual letting value in this union, *Muggeridge* 1194, 1195.

Rathdrum Union. In this union the poor law valuation is 10 or 15 per cent. under the letting value, *Muggeridge* 1196.

Rating. Form of words proposed to obviate any difficulty in the construction of the law defining the principle of rating, *Coode* 1760. 1771-1775.

See also *Acts of Parliament. Collection of Rates. Consolidation of Railways. County Cess. Letting Value. Liability to Rates. Poor's Rate.*

Rentcharges. Whether it be desirable to impose any burthen upon rentcharges, mortgages, or jointures, *Lewis* 1725.

Rents. Under a good system of farming the farmers of Ireland might not only pay much higher rents but live much better than they do, *Griffith* 73. 94-102——The great landlords of the country let at considerably lower rents than the others receive immediately adjoining, *Ib.* 76——The great landlords let almost always by valuation; the smaller by tender, *Ib.* 77-79——There are many districts in the west of Ireland where the lands are let extremely low, and the tenants are worse off than where they are let a great deal higher, *Ib.* 102——What is termed a high rent value is rather the want of skill and industry on the part of the tenants than any want of value in the land, *Ib.* 133, 134——If there were less competition and a much smaller number of tenants in Ireland, with a better system of agriculture, the landlords might receive much higher rents, *Ib.* 135-137——The great landlords let their land lower than the average scale of the country; therefore, in their view, the poor law valuation would be higher than their rents, *Ib.* 163——Land in Ireland, let in small divisions, often pays double what a reasonable landlord would let the land for in larger divisions, *Ib.* 361——Comparative rent of land in the north and south of Ireland, *Senior* 981-985——There is hardly any price which might not be got for land in Ireland, *Muggeridge* 1184——Utility of a fair valuation of property in checking landlords attempting to get exorbitant rents upon their property, *Coode* 1713.

See also *Bases of Valuations. Derry County. France. Letting Value. Poor Law Valuation*, I. 2. III. *Rack Rent. Tenant Right. Test of Value. Townland Valuation*, 3, 4. *Value of Land.*

Rents (France). Rents are sometimes paid in France in kind, sometimes half money and half produce, *Sir R. Keane* 681.

Repairs. See *Landlords' Repairs and Insurance.*

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REVISION OF VALUATIONS:

1. *Generally.*
2. *Townland Valuation.*
3. *Poor Law Valuation.*
4. *Periodical Revision under proposed General Valuation.*

1. *Generally:*

No valuation, however just the principles on which founded, can retain its applicability for many successive years; a machinery for revision from time to time is indispensable to secure accuracy, *Rep.* vii——Means should be provided for a revision of any valuation, as circumstances and the altered condition of property may require, *Ib.* ix.

2. *Townland Valuation:*

The Townland Valuation Act, 6 & 7 Will 4, c. 84, contains no powers for revising the valuation when made, *Rep.* vii——The principle of townland valuation does not involve any principle of occasional revision, *Griffith* 233–236——Means taken to ascertain that the valuators are carrying on the valuation fairly to each other relatively, *Purdon* 706–712——Necessity for a revision of any valuation; the value put upon land now must be very different from the value, say 20 years hence, *Ib.* 726——There is no provision made in the existing Act for a revision of Mr. Griffith's valuation, *Ib.* 727——Impossibility of Mr. Griffith's valuation, already effected, being used as the groundwork of its revision, *Coode* 1708.

3. *Poor Law Valuation:*

It is desirable that the powers relating to the revision of valuations, now vested in the Poor Law Commissioners, should be vested in the Commissioners of Valuations, *Rep.* xi——The poor law revision takes place every year; advantage of this opportunity of frequent revision, *Senior* 988–992——Course taken on the completion of the valuations under the Poor Law Act to amend or revise them, *Muggeridge* 1219——Change made in the valuators in making the corrections, *Ib.* 1220–1224——Difficulty experienced in procuring persons to act as revisers under the Act of last Session, making the Poor Law Commissioners responsible for the valuations, *Gulson* 1400–1407——On whose representations revisions have been ordered, *Ib.* 1408, 1409——Supposing the valuation to be perfect, the revision would take a very short time in making, *Ib.* 1483.

Complaints and dissatisfaction in some cases as to the mode in which the first survey was made; feeling of the country in favour of local valuators, *Muggeridge* 1225–1227——Inquiry made into complaints; subsequent alteration of the valuation in many cases, *Ib.* 1232–1236——Removal of dissatisfaction by the subsequent correction of inaccuracies, *Ib.* 1237——Course open to an individual feeling himself aggrieved with the amount at which he has been valued, *Ib.* 1238–1240——Effect of a revision being made in the amount of a valuation in disarranging the rate which has been struck, *Ib.* 1241, 1242——Decided improvement of the existing valuation being made perfect, and undergoing all the requisite appeal previous to the striking of the rate, *Ib.* 1243——Interest of the Boards of Guardians in keeping the valuations unduly low; additional power given to the Poor Law Commissioners to appoint valuators for revising the existing valuations, *Lewis* 1715.

4. *Periodical Revision under proposed General Valuation:*

If one general valuation were established in Ireland, it would not require revision more than once in seven years, *Sir R. Keane* 627–631——Under the proposed general valuation, a septennial revision would be sufficient, *Senior* 1035——How a triennial revision under the proposed general valuation might affect the elective franchise, *Gulson* 1532–1534——Constant revision necessary for securing a perfect valuation; periodical revisions lead to attempts being made by individuals to obtain alterations in their valuations to which they are not entitled, *Clements* 1629–1631——Changes in the value of land to be provided for by a periodical revision under the proposed general valuation, *Lewis* 1735——Difficulty of laying down any rule with respect to the frequency of revision; a permanent power of revision, such as is exercised by the overseers in England, and the application of that power wherever the changes in the value of property are frequent and considerable, recommended, *Ib.* 1740——Strong objections to fixing by law a limit of as much as three or five years for any valuation of local taxes; once a year should be the extreme limit, *Ib.* 1741.——*See* also *Appeals.* *General Valuation,* 3. *Soils.*

Roads. The question of lands being well or ill roaded could not be taken into consideration in a uniform valuation, *Sir R. A. Ferguson* 450.——*See* also *Tithes.*

S.

Saleable Underwood. See *Copses.* *Timber.*

Scariff Union. Evidence respecting the valuation of this union, *Senior* 980.

Senior, Edward. (Analysis of his Evidence.)—Assistant Poor Law Commissioner; at present acting in Ireland, 955-957——Districts in which chiefly employed, 958-960——Course taken by the Boards of Guardians as to the valuation, 963 *et seq.*——Professional persons were employed in every instance; they were generally competent, 964-967——Local or party feeling had no influence in the appointment of valuators in the north; in the south it was otherwise, 968, 969——A period within which the valuation was to be completed was defined; it was not sufficient, 970, 971——Exhibition of the valuation when completed; active part taken by Boards of Guardians in reference to complaints; complaints were chiefly as to relative value, 972-975.

General principles developed in the instructions of the Poor Law Commissioners, 976. 987——Relation of the poor law valuation to the letting value of the land in the north and south of Ireland; interest guardians in the south had in lowering the valuation, 977-986——Respect in which the instructions differed from the principles on which Mr. Griffith's townland valuation was carried on, 988-992——Description of appeal provided by the Act of Parliament, 993. 998, 999——Infrequency of appeals; general result, 994-996——Cost of the original valuation; average rate per acre, 1000-1004——The rent actually paid was taken as the test of value, 1005-1008.

[Second Examination.]—Expediency of all real property being equally subject to taxation for local purposes, 1009, 1010——Objections to interfering with existing arrangements between landlord and tenant, 1011, 1012——Growing feeling in favour of a new distribution of county rates, so that a portion should be borne by the landlord as well as by the occupier, 1013-1016——An equitable distribution of the burden between landlord and tenant could not take place without a fresh and uniform valuation, 1017——The principle of the poor law valuation, the test being the yearly rent paid by the tenant, is far sounder than Mr. Griffith's townland valuation, where the test of value is the comparison of one set of lands with others of recognized value; the relative principle of each adverted to generally, 1018-1032——A permanent independent Board for conducting the proposed general valuation recommended, 1033, 1034. 1036——A septennial revision would be sufficient, 1035——All local taxation should be collected by the same officer at a certain fixed period of the year, 1037-1046.

Difficulty experienced in the collection of the county cess previous to the summer assizes, 1039-1042——The existing poor law valuations are a fair criterion of the relative value of tenements in the same union; the want of a common basis has led to considerable difference, 1047, 1048——In laying down a basis for a general valuation, the amount expected to be received for the use of the property valued for a series of years is the test of actual value, 1049-1061——Practicability of a valuation being founded on the principle of taking the rent paid by the tenant as the actual fair letting value of the land; means of checking the amount of rent extended by competition that would be thus afforded, 1062-1066——Nature of the tenant-right existing in Ulster; its general principles and operation adverted to at length; is a very old custom; whether in cases where it exists the rent payable to the landlord should be taken as the fair letting value; extent to which a strict construction of the Act of Parliament would disturb the uniformity of the valuation throughout all parts of Ireland, 1067-1157.

Shandrum, Electoral Division of (Cork). Letter from Thomas Ware, enclosing valuation of the electoral division of Shandrum, county of Cork, by the valuators of the Mallow and Kilmallock Unions, extracted from the valuation books of those unions, *App.* 192.

Shillelagh Union. In this union the poor law valuation exceeds the rental in many cases, *Muggeridge* 1183.

Size of Farms. Difference in size between the holdings in the south and in the north, *Senior* 1043.

Size of Townlands. General size of townlands in Ireland; smallest average quantity that was given in the townland valuation, *Griffith* 269, 270.

Small Tenements. The proposed general valuation should extend to every tenement, however small its value, *Lewis* 1757——Whether, in the event of the consolidation of the poor-rate and county cess, the county cess upon tenements of less value than 4 *l.* should be paid by the landlord in the same manner that the poor-rate upon tenements below that value is now paid, *Ib.* 1757-1759.

Soils. Instructions given to the valuators under the townland valuation, with regard to the nature and depth of soils, and the qualities of sub-soils, *Rep.* iv——Witness, in his valuation, is in some degree guided by the state of agriculture in the district, but mainly by the intrinsic quality of the soil; how far the same quality of soil, well or badly cultivated, would bear a comparison, *Griffith* 248-252——Although under these circumstances the valuation would not be exactly uniform, still it would approximate to it, *Ib.* 253, 254——The only way to remedy this would be a quinquennial revision, *Ib.* 255——The time and expense for completing such revision would not be considerable, *Ib.* 256-268——Looking at the townland valuation of Ireland, in reference to the geology of the country, there can be no great secret in ascertaining and valuing the texture of soils in Ireland,

Soils—continued.

Ireland, *Sir R. Keane* 644——Eighteen of the counties in the interior of Ireland, which are the richest counties, are upon one description of subjacent rock; the only difference in soil arises merely from the depth over that, *Ib.*

See also *Poor Law Valuation*, II. *Townland Valuation*, 3.

Striking of Rates. Under the commissioners' orders the rate should be struck twice a year; period of the year at which witness would recommend it to be struck, *Gulson* 1482.

Sub-Applotments. Whether it would not have been an advantage if such an arrangement had been made in the survey, that the relative value of particular farms should be ascertained, whereby sub-applotments for the subdivisions might have been made, *Griffith* 210——The sub-applotment was made under the grand jury, but not under the Valuation Act; mode in which the sub-applotment was proceeded with, *Ib.* 271–279.

Supplemental Valuations. Act of last Session requiring the Poor Law Commissioners to have supplemental valuations for the purposes of towns under the provisions of the 9 Geo. 4; complaints from certain towns with regard to the non-completion of valuations, *Gulson* 1434–1452——There are no means of ascertaining the towns which are under the 9 Geo. 4; neither in that Act, nor in 6 & 7 Vict. c. 93, is there any specification of the town to be rated, *Ib.* 1453, 1454—— Explanation of column in the form of rate drawn out by the commissioners under the latter Act, relative to "landlords' repairs and landlords' insurance," *Ib.* 1455–1463——Objections to the principle of the supplemental valuations required to be made by the Poor Law Commissioners under the Act 6 & 7 Vict. c. 93, in boroughs in which rates are levied under the Act 9 Geo. 4, c. 82, called the "Lighting and Cleansing Act," *Coode* 1697–1699.

T.

Taxation. See *Collection of Rates. Consolidation of Rates. County Cess. Exemption from Taxation. General Valuation. Landlords' Taxes. Tithes.*

Taxation (France). The whole taxation of the country is levied upon the cadastre, *Sir R. Keane* 674–680.

Tenant Right. Existence of the tenant-right in all places where the land is let from year to year, whether by valuation or otherwise, *Griffith* 80–90——Existence of the tenant-right in the north of Ireland; attempt making by landlords to reduce it, *Sir R. A. Ferguson* 477–480——Origin of the custom, *Ib.* 481, 482——Under these old tenures it was necessary in most cases for the tenant to be a Protestant; grants in Londonderry to persons denominated innocent Papists, *Ib.* 483——Value per acre of the tenant-right, *Ib.* 484——Whether a higher rent is paid for land on which there is no tenant-right; attempt made by the landlord, in some cases where the tenant was not able to pay the tenant-right, to put on an additional per-centage till it was paid, *Ib.* 484–490——The payment does not in all cases injure the incoming tenant by depriving him of the means of stocking the farm and carrying it on; it may in cases of small tenants, *Ib.* 491——Inequality of the right in different districts, *Ib.* 492, 493——Nature of the tenant-right existing in Ulster; its general principles, and operation adverted to at length; whether, in cases where it exists, the rent payable to the landlord should be taken as the fair letting value; extent to which a strict construction of the Act of Parliament would disturb the uniformity of the valuation throughout all parts of Ireland, *Senior* 1067–1157——To the custom of tenant-right in the north, both the absence of agrarian outrage, as well as a much higher state of cultivation, is almost entirely to be attributed, *Ib.* 1089.

Tenants. See *Landlord and Tenant. Occupiers. Rents. Tithes. Value of Land.*

Tenement Valuation. Impossibility of the owner of a single tenement in a townland judging from his own holding of the accuracy of the total valuation, *Rep.* viii——Unless the valuation imposes a separate value on each tenement, there cannot be any effectual redress to the ratepayer, or effectual responsibility on the part of the valuator, *Ib.*—— Statement by Mr. Griffith, that the cost of making a tenement valuation in those parts of Ireland in which the county valuation is completed, would be about a halfpenny per acre, *Ib.* ix——Where the county valuation is not completed the extra cost would be less than a halfpenny, *Ib.*——Mr. Griffith states that, by the terms of the Act, he is bound to make his valuation a valuation of townlands, *Ib.*——There is no doubt entertained by the Committee that such is the intention of the Act, *Ib.*——Opinion of the Committee that there is nothing in the Act which prohibits the valuator from specifying the values of the several tenements comprised in each townland, *Ib.*

A tenement valuation for the purposes of the poor-rate might be made at a very small expense in those counties in which the townland valuation has been completed, *Griffith* 173–175——With regard to the counties now in progress, a tenement valuation could not be made cheaper than in the counties not begun, *Ib.* 192–205——Witness is not authorized under the existing law to make his valuation a valuation of separate tenements, *Ib.* 211–213——Nor would he be justified in valuing property which is not subject to county rates, *Ib.* 214.

Tenement Valuation—continued.

Papers delivered in to show that the power exists of converting the townland valuation into a tenement valuation; examination in explanation of these papers, *Griffith* 176–191——The conversion might be made with only the additional expense of a halfpenny an acre where the valuation has already been made, *Ib.*——But in order to make a tenement valuation available for the purpose of the poor-rate, it would require a greater sum than a halfpenny an acre where property liable to taxation, not included in the county valuation, occurred, *Ib.* 221–232——The poor law valuations in the south are not to be taken as indications of the fair value of the tenements contained in the unions, *Gulson* 1397——Complaints of inequality in the valuations of tenements, *Ib.* 1398, 1399.

See also *County Cess. Houses. Norreys,* Sir *D. J.,* Bart. M. P. *Outbuildings. Poor Law Valuation. Small Tenements. Tenements. Townland Valuation,* 4.

Tenures. The general tenures of land should form the basis of valuation, *Griffith* 376.

Test of Value. Possible differences between the actual rent and the value of the land, *Coode* 1371, 1372.

See also *Bases of Valuations. Poor Law Valuation,* I. 2. III.

Timber. Timber is liable to the rate in Ireland, but is exempt in England, *Coode* 1314——In Ireland a valuator would not value the timber, but only the productive value of the land itself on which it stands, *Ib.* 1316——In England all woodlands are exempt from rates unless they come within the description of "saleable underwood," *Ib.* 1317——In Ireland the valuator would have to consider the accruing value of the timber from year to year, *Ib.* 1318——The valuer's business would be confined to an estimate of the annual increment of the value of the produce, *Ib.* 1320–1322——He must assume that the permanent property would not be deteriorated in value, and that the best annual profit could be made from the land, *Ib.* 1323–1325.——*See* also *Copses.*

Tithe Valuation. The tithe valuation is found to be so defective in principle, and so wanting in uniformity, that the Committee have felt it their duty to dismiss it from their consideration, *Rep.* iii——The tithe valuation could not be so amended as to form the basis of a general valuation, *Griffith* 308–311.

Tithes. The townland valuation did not include tithes, *Griffith* 41–44——Since the commencement of the townland valuation an Act has passed removing the payment of tithe from the occupying tenant; the valuation is, however, continued, on the principle of the tenant being still subject to it, *Ib.* 396–400——Whether it be desirable to impose any burthen on tithes, *Sir R. A. Ferguson* 507–510; *Lewis* 1719–1723——In England tithes are subject to county rates, *Sir R. A. Ferguson* 509——Grounds on which tithes have been considered to be subject to taxation, *Lewis* 1721, 1722——It would not be equitable now to subject tithe to any additional burthens for the purpose of the county cess, *Ib.* 1723——In so far as it is susceptible of increase with the rent of land, and the general prosperity of the country, it would be a ground for subjecting it to charges for objects by which that general prosperity is promoted, such as the construction of roads and bridges, *Ib.*——Examination in reference to the valuation of tithes under the Poor Relief Act, *Coode* 1761–1763——Difference in regard to the rating of tithes in England and in Ireland; in England the land is estimated at a value which supposes the tenant to pay the gross tithe commutation rentcharge, which cannot be done in Ireland, *Ib.* 1764–1770.

Tolls. The townland valuation did not include tolls, corporate or private, *Griffith* 40——Easements, rights of way, and tolls, are liable in Ireland, and are held by the construction of the courts not to be liable in England, *Coode* 1314——Whether it be desirable to impose any burthen upon tolls, corporate or private, and ferries, *Lewis* 1724.

Townland Valuation:

1. *Statutory Provisions under which the Valuation is conducted; alteration of the Law necessary.*
2. *Progress made in the Valuation; Expense, and how defrayed.*
3. *Basis on which carried out; the Poor Law Basis recommended.*
4. *How far Accuracy and Uniformity have been attained.*
5. *Whether applicable to Poor Law Purposes; how it could be made so.*

1. *Statutory Provisions under which the Valuation is conducted; alteration of the Law necessary:*

The valuation was set on foot in consequence of the recommendation of the Select Committee of 1824 on the survey and valuation of Ireland, *Rep.* iii; *Sir R. A. Ferguson* 438——The valuation is now conducted under the Act 6 & 7 Will. 4, c. 84, *Rep.* iii——Provisions of the Act of 1826, *Sir R. A. Ferguson* 440——Correction of blunders as to houses exempted by the Act 2 & 3 Will. 4, c. 73, *Ib.*——Simplification and change of system,

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1. *Statutory Provisions under which the Valuation is conducted, &c.*—continued.

system effected by Act of 1836, *Sir R. A. Ferguson* 440, 441——By the Act of last Session borough towns have been taken out, *Ib.* 498——Alteration of the law requisite to complete the valuation, *Ib.* 511–517.

2. *Progress made in the Valuation; Expense, and how defrayed:*

The townland valuation for the purposes of the county cess was commenced by Mr. Griffith, as Commissioner of Valuation, in 1830, *Rep.* iii——Progress of the valuation towards completion up to 27th March 1844, *Ib.*——The extension of Mr. Griffith's valuation to those counties not yet valued by him, in which a valuation for poor law purposes exists, is unnecessary, *Ib.* vii——Progress made in the valuation; counties which have been valued; counties which are yet untouched, *Griffith* 6–13——The valuation has been very little carried into effect in the south of Ireland, *Clements* 1658.

Sum expended in the valuation up to 27th March 1844; amount required for its completion, *Rep.* iv; *Griffith* 6–15——The expense is defrayed by the county valued, charged upon the county cess, *Rep.* iv; *Griffith* 16, 17.

3. *Basis on which carried out; the Poor Law Basis recommended:*

Rules laid down in the Valuation Act, 6 & 7 Will. 4, c. 84, s. 9–14, for the guidance of the Commissioner of Valuation, *Rep.* iv——The county cess being imposed upon townlands, and afterwards applotted amongst the occupiers, it was deemed sufficient to make this valuation a valuation of townlands; accordingly the lowest unit of value is a townland, *Ib.*——The mode by which the annual value of the land valued was to be estimated not having been clearly laid down in the Valuation Act, the commissioner was left to exercise his own discretion, *Ib.*——Explanation of the principle followed by Mr. Griffith in forming the estimate of value, being an extract from a communication, dated 20th April 1841, from Mr. Griffith to the Commissioners of Inquiry into the Grand Jury Laws, *Ib.* iv–vi——Objections to be urged against the principle of valuation employed by Mr. Griffith, *Ib.* vi, vii——Recommendation of the Committee that Mr. Griffith be instructed not to continue his valuation under the Act 6 & 7 Will. 4, upon the principles which he has hitherto followed, *Ib.* ix.

The Valuation Act prescribes that the valuation should be according to a fixed standard contained in the Act; the townland was to be the unit of valuation, *Griffith* 18, 19——In certain cases an additional value was put upon the land on account of its being attended with profitable incidents, *Ib.* 47–51——The scale of prices assumed in the Act were 2 *s.* 6 *d.* in the pound lower than the average prices of the day; reason for witness having made a reduction of one-eighth in the valuation, and of his continuing to do so notwithstanding prices are now about equal to those in the Act, *Ib.* 322–335——General principles on which the valuation is conducted, *Ib.* 327 *et seq.*; *Senior* 1022; *Clements* 1640; *Lewis* 1728. 1734——Witness considers he has followed the instructions of the Act 6 & 7 Will. 4; he took his own view of it, *Griffith* 329——The tables contained in the outline adopted by witness in carrying on the valuation are applicable equally to all parts of Ireland, being calculated upon the produce, which is consequent upon the system of farming, *Ib.* 342——How far local circumstances may interfere with the application of those principles; instructions issued for the guidance of the valuators on the subject, *Ib.* 343–370.

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3. *Basis on which carried out, &c.*—continued.

The witnesses concur in opinion that the valuation should be constructed upon the principle laid down in 1 & 2 Vict. s. 64, viz. "The net annual value," *Rep.* viii——Objection to the townland valuation being adapted to the standard on which the poor law valuation is to be made; the arrangements of the former could be accommodated to the latter, *Griffith* 403-407——The basis of the poor law valuation recommended, *Sir R. A. Ferguson* 512-515——The poor law valuation is decidedly preferable to Mr. Griffith's townland valuation, *Coode* 1378——Preference to be given to the poor law principle of valuation over that of Mr. Griffith; faulty principle of the latter; its inapplicability to general purposes, *Gulson* 1511-1515. 1549-1552.

4. *How far Accuracy and Uniformity have been attained:*

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5. *Whether applicable to Poor Law Purposes; how it could be made so:*

Result of the valuation being brought into operation in Londonderry; its total uselessness for poor law purposes; difference discovered in various townlands in which comparisons were instituted, *Sir R. A. Ferguson* 455, 456. 459-463——With certain conditions contemplated under the poor law, a rate might be levied under the Poor Law Act according to the townland valuation, *Sir R. Keane* 547, 548——Desire felt during the preparation of the Poor Relief Act that Mr. Griffith's townland valuation should be made applicable to the purposes of the poor law, *Coode* 1300——The preference was given at last to a separate valuation apart from any opinion of the propriety of assimilating the law to that of England, *Ib.* 1301——Desirableness of completing the remaining portion of Mr. Griffith's valuation so as to make it more perfectly applicable to poor law purposes, *Gulson* 1545, 1546——Utility of Mr. Griffith's valuation in making the valuation under the poor law; the valuation itself cannot be adapted to the purposes of the Poor Relief Act, *Clements* 1623-1625, 1658-1662——Desire of the Poor Law Commissioners to adapt Mr. Griffith's valuation to the purposes of the poor law; its inapplicability, *Lewis* 1717.

One-third being added will bring the townland valuation to nearly the full rent value of the land under ordinary proprietors, *Rep.* v, vi——How the townland valuation might be made applicable to poor law purposes in those districts where it has not been commenced, *Griffith* 320, 321——Per-centage advised by witness to be put on the townland valuation to make it applicable to poor law purposes, *Ib.* 336-341. 427. 430——Alteration of the law necessary to enable the townland valuation to be completed so as to be applicable to poor law purposes, *Ib.* 371, 372——It would be desirable to make it a fair valuation of tenements between landlord and tenant; it might then at once be used for the poor law, *Sir R. A. Ferguson* 498-500.

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1. *Townland Valuation.*
2. *Poor Law Valuation.*
3. *French Cadastre.*

1. *Townland Valuation:*

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2. *Poor Law Valuation:*

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